

注册会计考试常见英语单词辅导（一）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/494/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_494033.htm 会计报表statement of account 往来帐目account current 现在往来帐||存款额current accout 销货帐account sales 共同计算帐项joint account 未决帐项outstanding account 贷方帐项credit account||creditor account 借方帐项debit account||debtor account 应付帐||应付未付帐account payable 应收帐||应收未收帐account receivable 新交易||新帐new account 未决帐||老帐old account 现金帐cash account 流水帐running account 暂记帐||未定帐suspense account 过期帐||延滞帐overdue account||pastdue account 杂项帐户sundry account 详细帐单||明细表detail account 呆帐bad account 会计项目title of account 会计簿||帐簿account-book 营业报告书||损益计算表account of budiness||business report 借贷细帐||交验帐account rendered 明细帐account stated 与...银行开立一户头to open an account with 与...银行建立交易to keep account with 继续记帐to keep account 与...有交易to have an account with 作成会计帐||有往来帐项to make out an account with 清算||清理债务to make up an account 清洁帐目||与...停止交易to close ones account with 结帐to close an account 清理未付款to ask an account||to demand an account 结清差额to balance the account with 清算to settle an account||to liquidate an account||to square an account 审查帐目||监查帐目to audit an account 检查帐目to examine an account 转入A的帐户to charge the amount to As account 以记帐方式付款to pay on account 代理某人||为某人on

ones account||on account of one 为自己计算||独立帐目on ones own account 由某人收益并负风险on ones account and risk||for ones account and risk 由某人负担for ones account||for account of one 按某人指示||列入某人帐户by order and for account of one 列入5月份帐目for May account 编入某中帐项下to pass to the account of||to place to the account of 寄出清算书to send in an account||to send in render an account 支票簿cheque book 支票陈票人cheque drawer 持票人cheque holder 不记名支票cheque to bearer||bearer cheque 记名支票||认人支票cheque to order 到期支票antedated cheque 未到期支票postdated cheque 保付支票certified cheque 未获兑现支票, 退票returned cheque 横线支票crossed cheque 普通横线general crossing 特别横线special crossing 空白支票blank cheque 失效支票, 过期支票stale cheque 普通支票open cheque 打10%折扣的10000元支票, (即9000元) a cheque for \$10,000, less 10% discount 加10%费用的10000元支票, (即11000元) a cheque for \$10,000, plus 10% charges 支票换现金||兑现to cash a cheque 清理票款to clear a cheque 保证兑现to certify a cheque 填写支票数额to fill up a cheque 支票上划线to cross a cheque 开发支票to make out a cheque 签发支票, 开立支票to draw a cheque||to issue a cheque 透支支票to overdraw a cheque 背书支票to endorse a cheque 请付票款||清付票款to pay a cheque||to honour a cheque 支票退票to dishonour a cheque 拒付支票to refuse a cheque 拒付支票to stop payment of a cheque 提示要求付款to present for payment 见票即付持票人payable to bearer 支付指定人payable to order 已过期||无效out of date||stale 请给出票人R/D||refer to drawer 存款不足N/S||N.S.F.||not sufficient

funds||I/F||insufficient funds 文字与数字不一致words and figures differ 支票时间已过account closed 更改处应加盖印章alterations require initials 时间已过effects not cleared 停止付款payment stopped 支票毁损cheque mutilated 汇款||寄钱to remit||to send money 寄票供取款||支票支付to send a cheque for payment 寄款人a remitter 收款人a remittee 国外汇票foreign Bill 国内汇票inland Bill 跟单汇票documentary bill 空头汇票accommodation bill 原始汇票original bill 改写||换新票据renewed bill 即期汇票sight bill||bill on demand ...days after date||...days after date... 日后付款 ...months after date||...months after date... 月后付款 见票后... 日付款...days after sight||...days sight 见票后... 月付款 ...months after sight||...months sight 同组票据set of bills 单张汇票sola of exchange||sole of exchange 远期汇票usance bill||bill at usance 长期汇票long bill 短期汇票short bill 逾期汇票overdue bill 宽限日期days of grace 电汇telegraphic transfer (T.T) 邮汇postal order||postal note (Am.) ||post office order||money order 本票promissory note (P/N) 押汇负责书||押汇保证书letter of hypothecation 副保||抵押品||付属担保物collateral security 担保书trust receipt||letter of indemnity 承兑||认付acceptance 单张承兑general acceptance 有条件承兑qualified acceptance 附条件认付conditional acceptance 部分认付partial acceptance 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com