

注册会计考试常见英语单词辅导（三）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_494036.htm acceptance 承account
accountant 会计accounting 会计accounting system 制度accounts payable 付
款accounts receivable 收款accumulated profits 累利益adjusting
entry 调整adjustment 调整administration expense 管理
用advances 付advertising expense 告agency 代理agent 代理
人agreement 契allotments 分配allowance 津amalgamation
合amortization 摊销amortized cost 成本annuities 年金applied cost 已
分配成本applied expense 已分配用applied manufacturing expense
已分配造用apportioned charge 派用appreciation 升值article of
association 公司章程assessment 评估assets 资产attorney fee 律audit 审计auditor 审计
员average 平均average cost 平均成本bad debt 坏账balance 平衡balance sheet
表bank account 行bank balance 行存bank charge 行手bank
deposit 行存款bank discount 行bank draft 行票bank loan 行借
款bank overdraft 行透支bankers acceptance 行承bankruptcy
破bearer 持票人beneficiary 受益人bequest 遗嘱bill 票bill of exchange
票bill of lading 提bills discounted 票bills payable 付票bills
receivable 收票board of directors 董事bonds 券bonus 利book
value 面值bookkeeper 簿bookkeeping 簿branch office 支行general
ledger 支店往broker 人brought down 接前brought forward 接
上budget 算by-product 副产品by-product sales 副产品售capital 股
本capital income 本收益capital outlay 本支出capital stock 股
本capital stock certificate 股票carried down 移後carried forward 移
下cash 金cash account 金cash in bank 存行金cash on delivery 交收

款cash on hand 存金cash payment 金支付cash purchase cash sale
沽cashier 出?#123.cashiers check 本票certificate of deposit 存款
折certificate of indebtedness 借certified check 保付支票certified
public accountant charges 用charge for remittances 水手charter
照chartered accountant chattles check 支票che stub 支票存
根closed account 已清closing 算closing entries closing stock 期末
存closing the book columnar journal 多日combination
合commission 佣金commodity 商品common stock 普通
股company 公司compensation compound interest 利consignee 承
人consignment 寄consignor 寄人consolidated balance sheet 合
表consolidated profit and loss account 合益表consolidation
合construction cost 建成本construction revenue 建收入contract
合同control account 制copyright 版corporation 公司cost 成本cost
accounting 成本cost of labour 工成本cost of production 生成
本cost of manufacture 造成本cost of sales 成本cost price 成本
格credit 方credit note 收款通知creditor 人crossed check 支
票current account 往活期current asset 流current liability 流current
profit and loss 本期益debit 借方debt debtor 人deed 契deferred
assets 延deferred liabilities 延delivery 交delivery expense 送delivery
order 出demand draft 即期票demand note 即期票demurrage
charge 延期deposit 存款deposit slip 存款depreciation 折direct cost
直接成本direct labour 直接人工director 董事discount 折
扣discount on purchase 折扣 100Test 下载频道开通，各类考试
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