

注册会计师考试常见英语单词辅导（五）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\\_494037.htm](https://www.100test.com/kao_ti2020/494/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c67_494037.htm) 1.交易性金融资产 Trading financial assets 2.一年内到期的非流动资产 non-current asset ( expire in a year ) 3.可供出售的金融资产 available-for-sale financial assets ( AFS ) 4.持有至到期投资 held-to-maturity investment ( HTM ) 5.生产性生物资产 capitalized Biological assets 6.开发支出 R&D expense ( research and development ) 7.专项应付款 专项accounts payable 8.预计负债 accrued liability 9.库存股 treasury stock 10.资产减值损失 Assets Impairment loss 11.对联合企业和合营企业的投资收益 investment income of joint-venture and partnership 12.非流动资产处置损失 disposal loss on non-current liability 13.基本每股收益 basic EPS ( earnings per share ) 14.稀释每股收益 diluted EPS ( earnings per share ) 15.非流动负债 non-current liability 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](http://www.100test.com)