

财会名词汉英对照表(5) PDF转换可能丢失图片或格式，建议
阅读原文

https://www.100test.com/kao_ti2020/499/2021_2022__E8_B4_A2_E4_BC_9A_E5_90_8D_E8_c92_499596.htm (12) 财务状况变动表 财务状况变动表中的现金基础 SCFP.Cash Basis (现金流量表) 财务状况变动表中的营运资金基础 SCFP.Working Capital Basis (资金来源与运用表) 营运资金 Working Capital 全部资源概念 All-resources concept 直接交换业务 Direct exchanges 正常营业活动 Normal operating activities 财务活动 Financing activities 投资活动 Investing activities (13) 财务报表分析 财务报表分析 Analysis of financial statements 比较财务报表 Comparative financial statements 趋势百分比 Trend percentage 比率 Ratios 普通股每股收益 Earnings per share of common stock 股利收益率 Dividend yield ratio 价益比 Price-earnings ratio 普通股每股帐面价值 Book value per share of common stock 资本报酬率 Return on investment 总资产报酬率 Return on total asset 债券收益率 Yield rate on bonds 已获利息倍数 Number of times interest earned 债券比率 Debt ratio 优先股收益率 Yield rate on preferred stock 营运资本 Working Capital 周转 Turnover 存货周转率 Inventory turnover 应收帐款周转率 Accounts receivable turnover 流动比率 Current ratio 速动比率 Quick ratio 酸性试验比率 Acid test ratio 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