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81. Accumulated depreciation (allowance for depreciation) (累计折旧) The cumulative sum of all depreciation recognized since the date of acquisition of the particular assets described.

82. Data processing 数据处理 The totality to the procedures used to record, analyze store, and report on chosen activities.

83. Explicit transactions (显性交易) Events such as cash receipts and disbursements, credit purchases, and credit sales that trigger nearly all day-to-day routine entries.

84. Implicit transactions (非显性交易) Events (such as the passage of time) that do not generate source documents or visible evidence of the event and are not recognized in the accounting records until the end of an accounting period.

85. Adjustments (adjusting entries) (调帐) End-of-period entries that assign the financial effects of implicit transactions to the appropriate time periods.

86. Accrue (应计) To accumulate a receivable or payable during a given period even though no explicit transactions occurs.

87. Unearned revenue (revenue received in advance, deferred revenue, deferred credit) (未实现收入) Revenue received and recorded before it is earned.

88. Pretax income (税前利润) Income before income taxes.

89. Classified balance sheet (分类资产负债表) A balance sheet that groups the accounts into subcategories to help readers quickly gain a perspective on the company ' s financial position.

90. Current assets (流动资产) Cash plus assets

that are expected to be converted to cash or sold or consumed during the next 12 months or within the normal operating cycle if longer than a year. 91. Current liabilities (流动负债) Liabilities that fall due within the coming year or within the normal operating cycle if longer than a year. 92. Working capital (营运资金、资本) The excess of current assets over current liabilities. 93. Solvency (偿付能力) An entity ' s ability to meet its immediate financial obligations as they become due. 94. Current ratio (working capital ratio) (流动比率) Current assets divided by current liabilities.
$$\text{Current ratio} = \text{Current assets} / \text{Current liabilities}.$$
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