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https://www.100test.com/kao_ti2020/504/2021_2022__E8_80_83_E8_AF_95_E5_A4_A7__c92_504192.htm 42.Product costs (产品成本) Costs that are linked with revenues and are charged as expenses when the related revenues is recognized. 43.Cost of goods sold (cost of sales) (销售成本) The original acquisition cost of the inventory that was sold to customers during the reporting period. 44.Matching (配比) The recording of expenses in the same time period as the related revenues are recognized. 45.Period costs (期间成本) Items identified directly as expenses of the time period in which they are incurred. 46.Cost recovery The concept by which some purchases of goods or services are recorded as assets because their costs are expected to be recovered in the form of cash inflows(or reduced cash outflows) in future period. 47.Depreciation (折旧) The systematic allocation of the acquisition cost of long-lived of fixed assets to the expenses accounts of particular periods that benefit from the use of the assets. 48.Net income (净利润) The remainder after all expenses has been deducted from revenues. 49.Income statement (statement of earnings, operating statement) (收益表) A report of all revenues and expenses pertaining to a specific time period. 50.Statement of cash flows (cash flow statement) (现金流量表) A required statement that reports the cash receipts and cash payments of an entity during a particular period. 51.Net loss (净损失) The difference between revenues and expenses when expenses exceed revenues. 52.Cash dividends (

现金股利) Distribution of cash to stockholders that reduce retained income. 53.Statement of retained income (利润分配表) A statement that lists the beginning balance in retained income, followed by a description of any changes that occurred during the period, and the ending balance. 54.Statement of income and retained income (收入及利润分配表) A statement that included a statement of retained income at the bottom of an income statement. 55.Earnings per share (EPS) (每股收益) Net income divided by average number of common shares outstanding. 56.Price-earnings ratio (P-E) (市盈率) Market price per share of common stock divided by earnings per share of common stock. 57.Dividend-yield ratio (股息率) Common dividends per share dividend by market price per share. 58.Dividend-payout ratio (派息率) Common dividends per share dividend by earnings per share. 59.Double-entry system (复试记账法) The method usually followed for recording transactions, whereby at least two accounts are always affected by each transaction. 60.Ledger (分类账) The records for a group of related accounts kept current in a systematic manner. 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