

考试大:会计英语(2) PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/504/2021_2022__E8_80_83_E8_AF_95_E5_A4_A7__c92_504193.htm

21. Corporation (公司) A business organization that is created by individual state laws.

22. Limited liability (有限责任) A feature of the corporate form of organization whereby corporate creditors ordinarily have claims against the corporate assets only. The owners' assets are not subject to the creditors' grasp.

23. Publicly owned (公有) A corporation in which shares in the ownership are sold to the public.

24. Privately owned (私有) A corporation owned by a family, a small group of shareholders, or a single individual, in which shares of ownership are not publicly sold.

25. Stockholders' equity (shareholders' equity) (股东权益) Owners' equity of a corporation. The excess of assets over liabilities of a corporation.

26. Paid-in capital (实际投入资本) The total capital investment in a corporation by its owners both at and subsequent to the inception of business.

27. Par value (票面值) The nominal dollar amount printed on stock certificates.

28. Common stock (capital stock) (普通股) Stock representing the class of owners having a "residual" ownership of a corporation.

29. Auditor (审计师) A person who examines the information used by managers to prepare the financial statements and attests to the credibility of those statements.

30. Certified public accountant (CPA) (注册会计师) In the United States, a person earns this designation of education, qualifying experience, and the passing of a 2-day written national examination.

31. Audit (审计)

An examination of transactions and financial statement made in accordance with generally accepted auditing standards. 32. Auditor ' s opinion (independent opinion) (审计师意见) A report describing the auditor ' s examination of transaction and financial statements. It is included with the financial statements in an annual report issued by the corporation. 33. Fiscal year (会计、 财政年度) The year established for accounting purposes. 34. Interim periods (中期) The time spans established for accounting purposes that are less than a year. 35. Revenues (sales) (收入 OR 商品销售收入) Increases in owners ' equity arising from increases in assets received in exchange for the delivery of goods or services to customers. 36. Expenses (费用) Decreases in owners ' equity that arise because goods or services are delivered to customers. 37. Income (profit ,earnings) (收益、 利润) The excess of revenues over expenses. 38. Retained income (retained earnings, reinvested earnings) (未分配利润) Additional owners ' equity generated by income or profits. 39. Accrual basis (应计制、 权责发生制) Accounting method that recognizes the impact of transactions on the financial statements in the time periods when revenues and expenses occur. 40. Cash basis (收付实现制) Accounting method that recognizes the impact of transactions on the financial statements only when cash is received or disbursed. 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