

考试大:会计英语(1) PDF转换可能丢失图片或格式，建议阅读原文

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- 1.Accounting(会计) The process of indentifying,recording,summarizing,and reporting economic information to dicision makers.
- 2.Financial accounting(财务会计) The field of accounting that serves external decision makers,such as stockholders,suppliers,banks,and government agencies.
- 3.Management accounting(管理会计) The field of accounting that serves internal decision makers,such as top executives,department heads,hosptil administrators,and people at other management levels within an or organization.
- 4.Annual report(年报) A combination of financial statements,management discussion and analysis,and graphs and charts that is provided annually to investors.
- 5.Balance sheet (statement of financial position,statement of financial condition)(资产负债表) A financial statement that shows the financial status of a business entity at a particular instant in time.
- 6.Balance sheet equation(资产负债方程式) $Assets = Liabilities + Owners\ equity$.
- 7.Assets(资产) Economic resources that are expected to help generate future cash inflows or help reduce future cash outflows.
- 8.Liabilities (负债) Economic obligations of the arganization to outsiders ,or claims against its assets by outsiders.
- 9.Owners ' equity (所有者权益) The residual interest in the organization ' s assets after deducting liabilities.
- 10.Notes payable (应付票据) Promissory notes that are evidence of a debt and state the terms of payment.
- 11.Entity (实体) An

organization or a section of an organization that stands apart from other organization and individuals as a separate economic unit.

12.Transaction (交易) Any event that both affects the financial position of an entity and be reliably recorded in money terms.

13.Inventory (存货) Goods held by a company for the purpose of sale to customers. 14.Account (帐户) A summary record of the changes in a particular assets, liability, or owners' equity.

15.Open account (贸易账户, 来往帐目) Buying or selling on credit, usually by just an "authorized signature" of the buyer.

16.Account payable (应付帐款) A liability that results from a purchase of goods or services on open account. 17.Creditor (债权人) A person or entity to whom money is owed. 18.Debtor (债务人) A person or entity that owes money to another.

19.Sole proprietorship (个体经营、独资经营) A separate organization with a single owner. 20.Partnership (合伙) A form of organization that joins two or more individuals together as co-owners.

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