

商务师业务外语辅导：实用会计英语大全商务师考试 PDF 转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/518/2021_2022__E5_95_86_E5_8A_A1_E5_B8_88_E4_c29_518123.htm

一、资产类 Assets 流动资产 Current assets 货币资金 Cash and cash equivalents 现金 Cash 银行存款 Cash in bank 其他货币资金 Other cash and cash equivalents 外埠存款 Other city Cash in bank 银行本票 Cashiers cheque 银行汇票 Bank draft 信用卡 Credit card 信用证保证金 L/C Guarantee deposits 存出投资款 Refundable deposits 短期投资 Short-term investments 股票 Short-term investments - stock 债券 Short-term investments - corporate bonds 基金 Short-term investments - corporate funds 其他 Short-term investments - other 短期投资跌价准备 Short-term investments falling price reserves 应收款 Account receivable 应收票据 Note receivable 银行承兑汇票 Bank acceptance 商业承兑汇票 Trade acceptance 应收股利 Dividend receivable 应收利息 Interest receivable 应收账款 Account receivable 其他应收款 Other notes receivable 坏账准备 Bad debt reserves 预付账款 Advance money 应收补贴款 Cover deficit by state subsidies of receivable 库存资产 Inventories 物资采购 Supplies purchasing 原材料 Raw materials 包装物 Wrappage 低值易耗品 Low-value consumption goods 材料成本差异 Materials cost variance 自制半成品 Semi-Finished goods 库存商品 Finished goods 商品进销差价 Differences between purchasing and selling price 委托加工物资 Work in process - outsourced 委托代销商品 Trust to and sell the goods on a commission basis 受托代销商品 Commissioned and sell the goods on a commission basis 存货跌价

准备 Inventory falling price reserves 分期收款发出商品 Collect money and send out the goods by stages 待摊费用 Deferred and prepaid expenses 长期投资 Long-term investment 长期股权投资 Long-term investment on stocks 股票投资 Investment on stocks 其他股权投资 Other investment on stocks 长期债权投资 Long-term investment on bonds 债券投资 Investment on bonds 其他债权投资 Other investment on bonds 长期投资减值准备 Long-term investments depreciation reserves 股权投资减值准备 Stock rights investment depreciation reserves 债权投资减值准备 Bcreditors rights investment depreciation reserves 委托贷款 Entrust loans 本金 Principal 利息 Interest 减值准备 Depreciation reserves 固定资产 Fixed assets 房屋 Building 建筑物 Structure 机器设备 Machinery equipment 运输设备 Transportation facilities 工具器具 Instruments and implement 累计折旧 Accumulated depreciation 固定资产减值准备 Fixed assets depreciation reserves 房屋、建筑物减值准备 Building/structure depreciation reserves 机器设备减值准备 Machinery equipment depreciation reserves 工程物资 Project goods and material 专用材料 Special-purpose material 专用设备 Special-purpose equipment 预付大型设备款 Prepayments for equipment 为生产准备的工具及器具 Preparative instruments and implement for fabricate 在建工程 Construction-in-process 安装工程 Erection works 在安装设备 Erecting equipment-in-process 技术改造 Technical innovation project 大修理工程 General overhaul project 在建工程减值准备 Construction-in-process depreciation reserves 固定资产清理 Liquidation of fixed assets 无形资产 Intangible assets 专利权 Patents 非专利技术 Non-Patents

商标权 Trademarks, Trade names 著作权 Copyrights 土地使用权 Tenure 商誉 Goodwill 无形资产减值准备 Intangible Assets depreciation reserves 专利权减值准备 Patent rights depreciation reserves 商标权减值准备 trademark rights depreciation reserves 未确认融资费用 Unacknowledged financial charges 待处理财产损益 Wait deal assets loss or income 长期待摊费用 Long-term deferred and prepaid expenses 待处理财产损益 Wait deal assets loss or income 待处理流动资产损益 Wait deal intangible assets loss or income 待处理固定资产损益 Wait deal fixed assets loss or income

二、 负债类 Liability 短期负债 Current liability 短期借款 Short-term borrowing 应付票据 Notes payable 银行承兑汇票 Bank acceptance 商业承兑汇票 Trade acceptance 应付账款 Account payable 预收账款 Deposit received 代销商品款 Proxy sale goods revenue 应付工资 Accrued wages 应付福利费 Accrued welfarism 应付股利 Dividends payable 应交税金 Tax payable 应交增值税 value added tax payable 进项税额 Withholdings on VAT 已交税金 Paying tax 转出未交增值税 Unpaid VAT changeover 减免税款 Tax deduction 销项税额 Substituted money on VAT 出口退税 Tax reimbursement for export 进项税额转出 Changeover withnoldings on VAT 出口抵减内销产品应纳税额 Export deduct domestic sales goods tax 转出多交增值税 Overpaid VAT changeover 未交增值税 Unpaid VAT 应交营业税 Business tax payable 应交消费税 Consumption tax payable 应交资源税 Resources tax payable 应交所得税 Income tax payable 应交土地增值税 Increment tax on land value payable 应交城市维护建设税 Tax for maintaining and building cities payable 应交房产税

Housing property tax payable 应交土地使用税 Tenure tax payable
应交车船使用税 Vehicle and vessel usage license plate
tax(VVULPT) payable 应交个人所得税 Personal income tax
payable 其他应交款 Other fund in conformity with paying 其他应
付款 Other payables 预提费用 Drawing expense in advance 其他
负债 Other liabilities 待转资产价值 Pending changerover assets
value 预计负债 Anticipation liabilities 长期负债 Long-term
Liabilities 长期借款 Long-term loans 一年内到期的长期借款
Long-term loans due within one year 一年后到期的长期借款
Long-term loans due over one year 应付债券 Bonds payable 债券
面值 Face value, Par value 债券溢价 Premium on bonds 债券折价
Discount on bonds 应计利息 Accrued interest 长期应付款
Long-term account payable 应付融资租赁款 Accrued financial
lease outlay 一年内到期的长期应付 Long-term account payable
due within one year 一年后到期的长期应付 Long-term account
payable over one year 专项应付款 Special payable 一年内到期的
专项应付 Long-term special payable due within one year 一年后到
期的专项应付 Long-term special payable over one year 递延税款
Deferral taxes 三、所有者权益类 OWNERS EQUITY 资本
Capita 实收资本(或股本) Paid-up capital(or stock) 实收资本
Paid-up capital 实收股本 Paid-up stock 已归还投资 Investment
Returned 公积 资本公积 Capital reserve 资本(或股本)溢价
Capital(or Stock) premium 接受捐赠非现金资产准备 Receive
non-cash donate reserve 股权投资准备 Stock right investment
reserves 拨款转入 Allocate sums changeover in 外币资本折算差
额 Foreign currency capital 其他资本公积 Other capital reserve 盈

余公积 Surplus reserves 法定盈余公积 Legal surplus 任意盈余公
积 Free surplus reserves 法定公益金 Legal public welfare fund 储备
基金 Reserve fund 企业发展基金 Enterprise expansion fund 利润
归还投资 Profits capitalizad on return of investment "#F8F8F8"
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