

审计中常用的审计术语（供大家参考）注册会计师考试 PDF 转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/644/2021_2022__E5_AE_A1_E8_AE_A1_E4_B8_AD_E5_c45_644371.htm 审计术语英语四大

” 会计师事务所：普华永道 Pricewater - houseCoopers安永 Ernst & amp. Young毕马威 KPMG德勤 Deloitte Touche Tohmatsu 安达信 Arthur Anderson安然 Enron世通 worldcom国际机构的名称：：国际会计师联合会 IFAC国际会计师联合会下设的国际审计和鉴证准则理事会 IAASB美国注册会计师协会 AICPA 中国注册会计师协会 CICPA 审计 audit内部审计 internal audit 政府审计 public sector audit账项基础审计 accounting number-based audit风险导向审计方法 risk-oriented audit approach其他鉴证业务 audit related services审阅业务 review 有限责任公司制 limited liability companies, LLCs 有限责任合伙制 limited liability partnerships, LLPs 注册会计师职业道德规范 code of ethics for professional accountants Rules of professional conduct 独立 independence 客观 objectivity 公正 integrity 专业胜任能力 professional competence 应有关注 due care 保密 confidentiality confidence 职业行为 professional conduct 技术准则 technical standards 保持实质上的独立和形式上的独立 The member is, and is seen to be independent 费用 fee 佣金 commission 经济利益 interest 经济利益的冲突 conflicts of interest 舞弊 fraud: refers to intentional acts which may involve the falsification of documents and records, the misappropriation of assets, or misapplication of accounting policies. 差错 error: refers to the unintentional misapplication of accounting policies, oversights or

misinterpretations of fact and clerical errors. 更换会计师事务所
Changes in professional appointments 国际趋同 global convergence
/international convergence 鉴证业务 assurance services 全面质量管理
quality control of audit Enforce the ethical guidance 注册会计师
的法律责任 Professional responsibility “深口袋”理论
deep-pocket theory 创新会计处理 creative accounting 诉讼爆炸
litigation explosion 违约 breach the contract 过失 negligence
Misconduct 欺诈 cheat / illegal acts 审计目标 audit objectives 怀疑
态度 suspend 财务报表认定: financial statement assertions 存在
existence 权利与义务 rights and obligations 发生 occurrence 完整性
completeness 准确性和计价 measurement and valuation 分类和可
理解性 classification and understandability presentation and
disclosure 财务报表循环 cycles Sales and receivables cycle Purchases
and payables cycle Wages and salaries cycle Petty cash cycle Inventory
recording cycle 截止 cut-off 审计任务约定书 the letter of
engagement 管理层声明书 report of the directors' responsibilities
for the financial statement 审计证据 audit evidence 审计工作底稿
audit working paper 审计记录 audit records 计划工作 planning 重
要性 material: information is material if its omission or
misstatement could influence the economic decisions of users taken
on the basis of the financial statements. 审计风险 audit risk 检查风
险 detection risk 重大错报风险 risk of material misstatement in
audit report 风险评估 risk evaluation 分析复核程序 analytical
review procedures 内部控制 internal control 局限性 limitation 控制
环境 control environment 信息系统与沟通 information system
and communication 符合性测试 compliance test 控制测试 control

test报表层次重大错报 material misstatement on level of financial statement
认定层次重大错报 material misstatement on level of assertion
实质性程序 substantial procedures舞弊 fraud
审计抽样 sampling
抽样风险 sampling risk非抽样风险 non-sampling risk
统计抽样 statistical sampling非统计抽样 non-statistical sampling
销售与收款循环审计 Sales and receivables cycle
采购与付款循环审计 Purchases and payables cycle
存货与仓储循环审计 Inventory recording cycle
监盘 physical inspection
筹资与投资循环审计 Investment and finance cycle
货币资金审计 Audit of monetary assets
完成审计工作 finish the audit work
期初余额 opening balance
期后事项 events after the balance sheet date
或有事项 contingent events
试算平衡表 trail balance
审计报告 Audit report
审计报告的要素 title
收件人 receiver
引言段 introduction
管理层对财务报表的责任段 management ' s responsibility for the financial statements
注册会计师的责任段 auditor ' s responsibility
审计意见段 opinion
注册会计师的监管和盖章 auditor ' s signature
会计师事务所的名称、地址和盖章 auditor ' s address
报告日期 date of the Auditor ' s report
无保留意见 unqualified audit report
非无保留意见 modified audit report
保留意见 qualified opinion
无法表示意见 disclaimer
否定意见 adverse

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