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accountant general 会计主任 account balance 结平的帐户
account bill 帐单 account books 帐 account classification 帐户分类
account current 往来帐 account form of balance sheet 帐户式资产负债表
account form of profit and loss statement 帐户式损益表
account payable 应付帐款 account receivable 应收帐款 account of payments 支出表
account of receipts 收入表 account title 帐户名称，会计科目 accounting year 或 financial year 会计年度 accounts payable ledger 应付款分类帐
Accounting period (会计期间) are related to specific time periods, typically one year (通常是一年)
资产负债表: balance sheet 可以不大写 b 利润表: income statements (or statements of income)
利润分配表: retained earnings 现金流量表: cash flows 1, 部门的称谓 市场部 Marketing 销售部 Sales Department (也有其它讲法, 如宝洁公司销售部叫客户生意发展部 CBD) 客户服务 Customer Service, 例如客服员叫 CSR, R for representative 人事部 Human Resource 行政部 Admin. 财务部 Finance & Accounting 产品供应 Product Supply, 例如产品调度员叫 P S Planner 2, 人员的称谓 助理 Assistant 秘书 secretary 前台接待小姐 Receptionist 文员 clerk, 如会计文员为 Accounting Clerk 主任 supervisor 经理 Manager 总经理 GM, General Manager 入场费 admission 运费 freight 小费 tip 学费 tuition 价格, 代价 charge 制造费用 Manufacturing overhead 材料费 Materials 管理人工

资 Executive Salaries 奖金 Wages 退职金 Retirement allowance 补
贴 Bonus 外保劳务费 Outsourcing fee 福利费 Employee
benefits/welfare 会议费 Coferemce 加班餐费 Special duties 市内交
通费 Business traveling 通讯费 Correspondence 电话费
Correspondence 水电取暖费 Water and Steam 税费 Taxes and
dues 租赁费 Rent 管理费 Maintenance 车辆维护费 Vehicles
maintenance 油料费 Vehicles maintenance 培训费 Education and
training 接待费 Entertainment 图书、印刷费 Books and printing
运费 Transpotation 保险费 Insurance premium 支付手续费
Commission 杂费 Sundry charges 折旧费 Depreciation expense 机
物料消耗 Article of consumption 劳动保护费 Labor protection
fees 总监 Director 总会计师 Finance Controller 高级 Senior 如高
级经理为 Senior Manager 营业费用 Operating expenses 代销手续
费 Consignment commission charge 运杂费 Transpotation 保险费
Insurance premium 展览费 Exhibition fees 广告费 Advertising fees
管理费用 Adminisstrative expenses 职工工资 Staff Salaries 修理费
Repair charge 低值易耗摊销 Article of consumption 办公费 Office
allowance 差旅费 Travelling expense 工会经费 Labour union
expenditure 研究与开发费 Research and development expense 福
利费 Employee benefits/welfare 职工教育经费 Personnel
education 待业保险费 Unemployment insurance 劳动保险费
Labour insurance 医疗保险费 Medical insurance 会议费
Coferemce 聘请中介机构费 Intermediary organs 咨询费 Consult
fees 诉讼费 Legal cost 业务招待费 Business entertainment 技术转
让费 Technology transfer fees 矿产资源补偿费 Mineral resources
compensation fees 排污费 Pollution discharge fees 房产税 Housing

property tax 车船使用税 Vehicle and vessel usage license plate tax (VVULPT) 土地使用税 Tenure tax 印花税 Stamp tax 财务费用 Finance charge 利息支出 Interest exchange 汇兑损失 Foreign exchange loss 各项手续费 Charge for trouble 各项专门借款费用 Special-borrowing cost 帐目名词 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 技术改造工程 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
溢 Wait deal assets loss or income 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
welfare 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
withholdings 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
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