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https://www.100test.com/kao_ti2020/85/2021_2022_ACCA_E8_80_83_E8_AF_95_c52_85774.htm A (1)ABC 作业基础成本计算 A (2)absorbed overhead 已吸收制造费用 A (3)absorption costing 吸收成本计算 来源：www.examda.com A (4)account 帐户,报表 A (5)accounting postulate 会计假设 A (6)accounting series release 会计公告文件 A (7)accounting valuation 会计计价 A (8)account sale 承销清单来源：www.examda.com A (9)accountability concept 经营责任概念 A (10)accountancy 会计职业 A (11)accountant 会计师 A (12)accounting 会计 A (13)agency cost 代理成本 A (14)accounting bases 会计基础 A (15)accounting manual 会计手册 A (16)accounting period 会计期间 A (17)accounting policies 会计方针 A (18)accounting rate of return 会计报酬率 A (19)accounting reference date 会计参照日 A (20)accounting reference period 会计参照期间 A (21)accrual concept 应计概念 A (22)accrual expenses 应计费用 A (23)acid test ratio 速动比率(酸性测试比率) A (24)acquisition 购置 A (25)acquisition accounting 收购会计 A (26)activity based accounting 作业基础成本计算 A (27)adjusting events 调整事项 A (28)administrative expenses 行政管理费 A (29)advice note 发货通知 A (30)amortization 摊销 A (31)analytical review 分析性检查 A (32)annual equivalent cost 年度等量成本法 A (33)annual report and accounts 年度报告和报表 A (34)appraisal cost 检验成本 A (35)appropriation account 盈余分配帐户 A (36)articles of association 公司章程细则 A (37)assets 资产 A (38)assets cover 资

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