

## 1.Accounting( 会计)

The process of indentifying,recording, summarizing and reporting economic information to decision 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 headsand people at other management levels within an 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 organization 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 economics 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 owner's equity.

### 15.Account payable (应付帐款)

A liability that results from a purchase of goods or services on 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( 共有人).

## 21.Corporation ( 公司)

A business organization that is created by individual state laws.

## 22.Limited liability ( 有限责任)

A feature of the corporate form of organization whereby corporate creditors ordinarily have claims against the corporate assets only.

## 23.Publicly owned ( 公有)

A corporation in which shares in the ownership are sold to the

public.

#### 24. Privately owned ( 私有)

A corporation owned by a family, a small group of shareholders, or a single individual, in which shares of ownership are not publicly sold.

#### 25. Stockholders' equity (shareholders' equity) ( 股东权益)

Owners' equity of a corporation. The excess of assets over liabilities of a corporation.

#### 26. Paid-in capital ( 实际投入资本)

The total capital investment in a corporation by its owners both at and subsequent to the inception of business.

#### 27. Par value ( 票面值)

The nominal dollar amount printed on stock certificates.

### 29.Auditor ( 审计师 )

A person who examines the information used by managers to prepare the financial statements and attests to the credibility of those statements.

### 31.Audit ( 审计 )

An examination of transactions and financial statement made in accordance with generally accepted auditing standards.

### 33. Fiscal year ( 会计、财政年度 )

The year established for accounting purposes.

### 34.Interim periods ( 中期 )

The time spans established for accounting purposes that are less than a year.

### 35.Revenues(sales) ( 收入 OR 商品销售收入)

Increases in owners' equity arising from increases in assets received in exchange for the delivery of goods or services to customers.

### 36.Expenses (费用)

Decreases in owners' equity that arise because goods or services are delivered to customers.

### 37.Income (profit ,earnings) (收益、利润)

The excess of revenues over expenses.

### 39.Accrual basis (应计制、权责发生制)

Accounting method that recognizes the impact of transactions on the financial statements in the time periods when revenues and expenses occur.

### 40.Cash basis (收付实现制)

Accounting method that recognizes the impact of transactions on the financial statements only when cash is received or disbursed.

43. Cost of goods sold (cost of sales) (销售成本)

The original acquisition cost of the inventory that was sold to customers during the reporting period.

44. Matching (配比)

The recording of expenses in the same time period as the related revenues are recognized.

47. Depreciation (折旧)

The systematic allocation of the acquisition cost of long-lived of fixed assets to the expenses accounts of particular periods that benefit from the use of the assets.

(净利润)

The remainder after all expenses has been deducted from revenues.

49. Income statement (statement of earnings, operating statement) ( 收益表)

A report of all revenues and expenses pertaining to a specific time period.

50. Statement of cash flows (cash flow statement) (现金流量表)

A required statement that reports the cash receipts and cash payments of an entity during a particular period.

51. Net loss (净损失)

The difference between revenues and expenses when expenses exceed revenues.

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(现金股利)

Distribution of cash to stockholders that reduce retained income.

53.Statement of retained income (利润分配表)

A statement that lists the beginning balance in retained income, followed by a description of any changes that occurred during the period, and the ending balance.

54.Statement of income and retained income (收入及利润分配表)

A statement that included a statement of retained income at the bottom of an income statement.

55.Earnings per share (EPS) (每股收益)

Net income divided by average number of common shares outstanding.

(市盈率)

Market price per share of common stock divided by earnings per share of common stock.

57.Dividend-yield ratio ( 股息率)

Common dividends per share dividend by market price per share.

58.Dividend-payout ratio (派息率)

Common dividends per share dividend by earnings per share.

59.Double-entry system (复试记账法)

The method usually followed for recording transactions, whereby at least two accounts are always affected by each transaction.

60.Ledger ( 分类账)

The records for a group of related accounts kept current in a

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