

- (1)ABC 作业基础成本计算
- (2)absorbed overhead 已吸收制造费用
- (3)absorption costing 吸收成本计算
- (4)account 帐户,报表
- (5)accounting postulate 会计假设
- (6)accounting series release 会计公告文件
- (7)accounting valuation 会计计价
- (8)account sale 承销清单
- (9)accountability concept 经营责任概念
- (10)accountancy 会计职业
- (11)accountant 会计师
- (12)accounting 会计
- (13)agency cost 代理成本
- (14)accounting bases 会计基础
- (15)accounting manual 会计手册
- (16)Accounting period 会计期间
- (17)Accounting policies 会计方针
- (18)Accounting rate of return 会计报酬率
- (19)Accounting reference date 会计参照日
- (20)accounting reference period 会计参照期间
- (21)Accrual concept 应计概念
- (22)Accrual expenses 应计费用
- (23)Acid test ration 速动比率(酸性测试比率)
- (24)Acquisition 购置
- (25)Acquisition accounting 收购会计
- (26)Activity based accounting 作业基础成本计算
- (27)Adjusting events 调整事项
- (28)Administrative expenses 行政管理费
- (29)Advice note 发货通知
- (30)Amortization 摊销
- (31)Analytical review 分析性检查
- (32)Annual equivalent cost 年度等量成本法
- (33)Annual report and accounts 年度报告和报表
- (34)Appraisal cost 检验成本
- (35)Appropriation account 盈余分配帐户
- (36)Articles of association 公司章程细则
- (37)Assets 资产
- (38)Assets cover 资产保障
- (39)Asset value per share 每股资产价值
- (40)Associated company 联营公司
- (41)Attainable standard 可达标准
- (42)Attributable profit 可归属利润
- (43)Audit 审计 (44)Audit report 审计报告
- (45)Auditing standards 审计准则

- (46) Authorized share capital 额 定 股 本
- (47) Available hours 可用小时
- (48) Avoidable costs 可避免成本
- (49) Back-to-back loan 易币贷款
- (50) Back flush accounting 倒退成本计算
- (51) Bad debts 坏帐
- (52) Bad debts ratio 坏帐比率
- (53) bank charges 银行手续费
- (54) Bank overdraft 银行透支
- (55) Bank reconciliation 银行存款调节表
- (56) Bank statement 银行对帐单
- (57) Bankruptcy 破产
- (58) Basis of apportionment 分摊基础
- (59) Batch 批量
- (60) Batch costing 分批成本计算
- (61) Beta factor(市场)风险因素
- (62) Bill 帐单
- (63) Bill of exchange 汇票
- (64) Bill of landing 提单
- (65) Bill of materials 用料预计单
- (66) Bill payable 应付票据
- (67) Bill receivable 应收票据 (68) Bin card 存货记录卡
- (69) Bonus 红利
- (70) book-keeping 簿记
- (71) Boston classification 波士顿分类
- (72) Breakeven chart 保本图
- (73) Breakeven point 保本点
- (74) breaking-down time 复位时间
- (75) Budget 预算
- (76) Budget center 预算中心
- (77) Budget cost allowance 预算成本折让
- (78) Budget manual 预算手册
- (79) Budget period 预算期间
- (80) Budgetary control 预算控制
- (81) Budgeted capacity 预算生产能力
- (82) Burden 制造费用
- (83) Business center 经营中心
- (84) Business entity 营业个体
- (85) Business unit 经营单位
- (86) Buy-out management 管理性购买产权
- (87) By-product 副产品
- (88) called-up share capital 催缴股本
- (89) Capacity 生产能力
- (90) Capacity ratios 生产能力比率

- (91) Capital 资本
- (92) Capital assets pricing model 资本资产计价模式
- (93) Capital commitment 承诺资本
- (94) Capital employed 已运用的资本
- (95) Capital expenditure 资本支出
- (96) Capital expenditure authorization 资本支出核准
- (97) Capital expenditure control 资本支出控制
- (98) Capital expenditure proposal 资本支出申请
- (99) Capital funding planning 资本基金筹集计划
- (100) capital gain 资本收益
- (101) capital investment appraisal 资本投资评估
- (102) capital maintenance 资本保全
- (103) capital resource planning 资本资源计划
- (104) capital surplus 资本盈余
- (105) capital turnover 资本周转率
- (106) card 记录卡
- (107) cash 现金
- (108) cash account 现金帐户
- (109) cash book 现金帐簿
- (110) cash cow 金牛产品
- (111) cash flow 现金流量
- (112) cash discounted 现金贴现
- (113) cash flow budget 现金流量预算
- (114) cash flow statement 现金流量表
- (115) cash ledger 现金分类帐
- (116) cash limit 现金限额
- (117)CCA 现时成本会计
- (118) center 中心
- (119) changeover time 变更时间
- (120) chartered entity 特许经济个体
- (121) cherub 支票
- (122) cherub register 支票登记簿
- (123) coin analysis 零钱分类
- (124) classification 分类
- (125) clock card 工时卡
- (126) code 代码
- (127) commitment accounting 承诺确认会计
- (128) common cost 共同成本
- (129) company limited by guarantee 有限担保责任公司
- (130) company limited shares 股份有限公司
- (131) competitive position 竞争能力状况
- (132) concept 概念
- (133) conglomerate 跨行业企业
- (134) consistency concept 一致性概念

- (135) consolidated accounts 合并报表
- (136) consolidation accounting 合并会计
- (137) consortium 财团
- (138) contingency plan 应急计划
- (139) contingent liabilities 或有负债
- (140) continuous operation 连续生产
- (141) contra 抵消
- (142) contract cost 合同成本
- (143) contract costing 合同成本计算
- (144) contribution 贡献毛益
- (145) contribution venture 贡献中心
- (146) contribution chart 贡献图
- (147) contribution per unit of limiting factor ration 单位限定因素的贡献毛益比率
- (148) contribution to sales ration 贡献毛益对销售比率
- (149) control 控制
- (150) control account 控制帐户
- (151) control limits 控制限度
- (152) controllability concept 可控制概念
- (153) controllable cost 可控制成本
- (154) conversion cost 加工成本
- (155) convertible loan stock 可转换为股票的贷款
- (156) corporate appraisal 公司评估
- (157) corporate planning 公司计划
- (158) corporate social reporting 公司社会报告
- (159) corporation 股份公司
- (160) cost 成本
- (161) cost account 成本帐户
- (162) cost accounting 成本会计
- (163) cost accounting manual 成本手册
- (164) cost accounts calendar 成本报表的日历时间
- (165) cost adjustment 成本调整
- (166) cost allocation 成本分配
- (167) cost apportionment 成本分摊
- (168) cost attribution 成本归属
- (169) cost audit 成本审计
- (170) cost behaviour 成本性态
- (171) cost benefit analysis 成本效益分析
- (172) cost center 成本中心
- (173) cost driver 成本动因
- (174) cost of capital 资本成本
- (175) cost of conformance 相符成本
- (176) cost of goods sold 销货成本
- (177) cost of non-conformance 非相符成本
- (178) cost of sales 销售成本

- (179) cost reduction 成本降低
- (180) cost structure 成本结构
- (181) cost unit 成本单位
- (182) cost-volume-profit analysis(CVP) 本量利分析
- (183) costing 成本计算
- (184) CPP 现时购买力会计
- (185) credit note 贷项通知
- (186) credit report 信贷报告书
- (187) creditor 债权人
- (188) creditor days ratio 应付帐款天数率
- (189) creditors ledger 应付 帐款分 类帐
- (190) critical event 关键事项
- (191) critical path 关键路线
- (192) cumulative preference shares 累积优先股
- (193) current account 往来帐户
- (194) current asset 流动资产
- (195) current cost accounting 现时成本会计
- (196) current liabilities 流动负债
- (197) current purchasing power accounting 现时购买力会计
- (198) current ration 流动比率
- (199) cut-off 截止
- (200) CVP 本量利分析
- (201) cycle time 周转时间
- (202) debenture 债券
- (203) debit note 借项通知
- (204) debit capacity 举债能力
- (205) debt ratio 债务比率
- (206) debtor 债务人
- (207) debtor days ratio 应收帐款天数率
- (208) debtors 应收款
- (209) debtors ledger 应 收 帐 款 分 类 帐
- (210) debtor' age analysis 应收帐款帐龄分析
- (211) decision driven costs 决策连动成本
- (212) decision tree 决策树
- (213) defects 次品
- (214) deferred expenditure 递 延 支 出
- (215) deferred shares 递延股份
- 216) deferred taxation 递延税款
- (217) delivery note 交货单
- (218) departmental accounts 部 门 报 表
- (219) departmental budget 部 门 预 算
- (220) depreciation 折旧
- (221) dispatch note 发运单
- (222) development cost 开发成本

- (223) differential cost 差别成本
- (224) direct hours yield 直接工时产出率
- (225) direct labor cost-standard 标准直接人工成本
- (226) direct labor efficiency-variance 直接人工效率差异
- (227) direct labor rate—variance 直接人工费率差异
- (228) direct labor total-variance 直接人工总差异
- (229) direct material mix-variance 直接材料结构差异
- (230) direct price-variance 直接材料价格差异
- (231) direct material total-variance 直接材料总差异
- (232) direct materials usage-variance 直接材料用量差异
- (233) direct materials yield-variance 直接材料产出率差异
- (234) direct cost 直接成本
- (235) direct debit 直接借项
- (236) direct hours yield 直接小时产出率
- (237) direct labor cost percentage rate 直接人工成本百分比
- (238) direct labor hour rate 直接人工小时率
- (239) directs on indirect work 间接工作事项上的工时
- (240) discount rate 贴现率
- (241) discounted cash flow 现金流量贴现
- (242) discretionary cost 酌量成本
- (243) distribution cost 摊销成本
- (244) diversions 移用
- (245) diverted hours 移用小时
- (246) diverted hour' s ratio 移用工时比率
- (247) dividend 股利
- (248) dividend cover 股利产出率
- (249) dividend per share 每股股利
- (250) dog 疲软产品
- (251) double entry accounting 复式会计
- (252) double-entry book-keeping 复式簿记
- (253) doubtful debts 可疑债务
- (254) down time 停工时间
- (255) dynamic programming 动态规划
- (256) earning per share 每股盈利
- (257) earning ratio 市盈率
- (258) economic order quantity(EOQ) 经济订购批量
- (259) efficient market hypothesis 有效市场假设
- (260) efficiency ration 效率性比率
- (261) element of cost 成本要素
- (262) entity 经济个体
- (262) environmental audit 环境审计
- (263) environmental impact assessment 环境影响评价
- (264)EOQ 经济订购批量
- (265) equity 权益

(266)equity method of accounting 权益法会计计算
(267)equity share capital 权益股本
(268)equivalent units 当量
(269)event 事项
(270)exceptional items 例外事项
(271)expected value 期望值
(272)expenditure 支出
(273)expenses 费用
(274)external audit 外部审计
(275)external failure cost 外部损失成本
(276)extraordinary items 非常事项
(277)factory good 让售商品
(278)factoring 应收帐款让售
(279)fair value 公允价值
(280)feedback 反馈
(281)FIFO 先进先出法
(282)final accounts 年终报表
(283)finance lease 融资租赁
(284)financial accounting 财务会计
(285)financial accounts calendar adjustment 财务报表的日历时间调整
(286)financial management 财务管理
(287)financial planning 财务计划
(288)financial statement 财务报表
(289)finished goods 完成品
(290)fixed asset 固定资产
(291)fixed overhead 固定制造费用
(292)fixed asset turnover 固定资产周转率
(293)fixed assets register 固定资产登记簿
(294)fixed cost 固定成本
(295)flexed budget 变动限额预算
(296)flexible budget 弹性预算
(297)float time 浮动时间
(298)floating charge 流动抵押
(299)flow of funds statement 资金流量表
(300)forecasting 预测
(301)founder's shares 发起人股份
(302)full capacity 满负荷生产能力
(303)function costing 职能成本计算
(304)functional budget 职能预算
(305)fund accounting 基金会计
(306)fundamental accounting concept 基础会计概念
(307)fungible assets 可互换资产
(308)futuristic planning 远景计划 G
(309)gap analysis 间距分析 G

- (310)gearing 举债经营比率(杠杆) G
- (311)goal congruence 目标一致性 G
- (312)going concern concept 持续经营概念 G
- (313)goods received note 商品收讫单 G
- (314)goodwill 商誉 G
- (315)gross dividend yield 总股息产出率 G
- (316)gross margin 总边际 G
- (317)gross profit 毛利润 G
- (318)gross profit percentage 毛利润百分比 G
- (319)group 企业集团 G
- (320)group accounts 集团报表 H
- (312)high-gearred 高结合杠杆(比例) H
- (313)hire purchase 租购 H
- (314)historical cost 历史成本 H
- (315)historical cost accounting 历史成本会计 H
- (316)hours 小时 H
- (317)hurdle rate 最低可接受的报酬率
- (318)ideal standard 理想标准 I
- (319)idle capacity ration 闲置生产能力比率 I
- (320)idle time 闲置时间 I
- (321)impersonal accounts 非记名帐户 I
- (322)imprest system 定额备用制度 I
- (323)income and expenditure account 收益和支出报表 I
- (324)incomplete records 不完善记录
- (325)incremental cost 增量成本 I
- (326)incremental yield 增量产出率 I
- (327)indirect cost 间接成本 I
- (328)indirect hours 间接小时 I
- (329)insolvency 无力偿付 I
- (330)intangible asset 无形资产 I
- (331)integrated accounts 综合报表 I
- (332)interdependency concept 关联性概念 I
- (333)interest cover 利息保障倍数 I
- (334)interlocking accounts 连锁报表
- (335)internal audit 内部审计 I
- (336)internal check 内部牵制 I
- (337)internal control system 内部控制体系 I
- (338)internal failure cost 内部损失成本
- (339)internal rate of return(IRR) 内含报酬率 I
- (340)inventory 存货 I
- (341)investment 投资 I
- (342)investment center 投资中心 I
- (343)invoice register 发票登记簿 I
- (344)issued share capital 已发行股本

- (345)job 定单 J
- (346)job card 工作卡 J
- (347)job costing 工作成本计算 J
- (348)job sheet 工作单 J
- (349)joint cost 联合成本 J
- (350)joint products 联产品 J
- (351)joint stock company 股份公司 J
- (352)joint venture 合资经营 J
- (353)journal 日记帐 J
- (354)just-in-time(JIT) 适时制度 J
- (355)just-in-time production 适时生产
- (356)just-in-time purchasing 适时购买
- (357)key factor 关键因素 L
- (358)labour 人工 L
- (359)labour transfer note 人工转移单
- (360)learning curve 学习曲线 L
- (361)ledger 分类帐户 L
- (362)length of order book 定单平均周期
- (363)letter of credit 信用证 L
- (364)leverage 举债经营比率 L
- (365)liabilities 负债 L
- (366)life cycle costing 寿命周期成本计算
- (367)LIFO 后近先出法 L
- (368)limited liability company 有限责任公司 L
- (369)limiting factor 限制因素 L
- (370)line-item budget 明细支出预算
- (371)liner programming 线性规划 L
- (372)liquid assets 变现资产 L
- (373)liquidation 清算 L
- (374)liquidity ratios 易变现比率 L
- (375)loan 贷款 L
- (376)loan capital 借入资本 L
- (377)long range planning 长期计划 L
- (378)lost time record 虚耗时间记录 L
- (379)low geared 低结合杠杆(比例) L
- (380)lower of cost or net realizable value concept 成本或可变净价孰低概念 M
- (381)machine hour rate 机器小时率
- (382)machine time record 机器时间记录
- (383)managed cost 管理成本 M
- (384)management accounting 管理会计
- (385)management accounting concept 管理会计概念 M
- (386)management accounting guides 管理会计指导方针 M
- (387)management audit 管理审计 M
- (388)management buy-out 管理性购买产权 M

- (389)management by exception 例外管理原则 M
- (390)margin 边际 M
- (391)margin of safety ration 安全边际比率
- (392)margin cost 边际成本 M
- (393)margin costing 边际成本计算 M
- (394)mark-down 降低标价 M
- (395)mark-up 提高标价 M
- (396)market risk premium 市场分险补偿
- (397)market share 市场份额 M
- (398)marketing cost 营销成本 M
- (399)matching concept 配比概念 M
- (400)materiality concept 重要性概念
- (401)materials requisition 领料单 M
- (402)materials returned note 退料单
- (403)materials transfer note 材料转移单
- (404)memorandum of association 公司设立细则 M
- (405)merger 兼并 M
- (406)merger accounting 兼并会计 M
- (407)minority interest 少数股权 M
- (408)mixed cost 混合成本 N
- (409)net assets 净资产 N
- (410)net book value 净帐面价值 N
- (411)net liquid funds 净可变现资金 N
- (412)net margin 净边际 N
- (413)net present value(NPV) 净现值
- (414)net profit 净利润 N
- (415)net realizable value 可变现净值
- (416)net worth 资产净值 N
- (417)network analysis 网络分析 N
- (418)noise 干捞 N
- (419)nominal account 名义帐户 N
- (420)nominal share capital 名义股本
- (421)nominal holding 代理持有股份
- (422)non-adjusting events 非调整事项
- (423)non-financial performance measurement 非财务业绩计量 N
- (424)non-intergrated accounts 非综合报表 N
- (425)non-liner programming 非线性规划
- (426)non-voting shares 无表决权的股份
- (427)notional cost 名义成本 N
- (428)number of days stock 存货周转天数
- (429)number of weeks stock 存货周转周数 O
- (430)objective classification 客体分类
- (431)obsolescence 陈旧 O
- (432)off balance sheet finance 资产负债表外筹资 O

- (433)offer for sale 标价出售 O
- (434)operating budget 经营预算 O
- (435)operating lease 经营租赁 O
- (436)operating statement 营业报表
- (437)operation time 操作时间 O
- (438)operational control 经营控制 O
- (439)operational gearing 经营杠杆 O
- (440)operating plans 经营计划 O
- (441)opportunity cost 机会成本 O
- (442)order 定单 O
- (443)ordinary shares 普通股 O
- (444)out-of-date cheque 过期支票 O
- (445)over capitalization 过分资本化
- (446)overhead 制造费用 O
- (447)overhead absorption rate 制造费用分配率 O
- (448)overhead cost 制造费用 O
- (449)overtrading 超过营业资金的经营
- (450)paid cheque 已付支票 P
- (451)paid-up share capital 认定股本
- (452)parent company 母公司 P
- (453)pareto distribution 帕累托分布
- (454)participating preference shares 参与优先股 P
- (455)partnership 合伙 P
- (456)payable ledger 应付款项帐户 P
- (457)payback 回收期 P
- (458)payments and receipts account 收入和支出报表 P
- (459)payments withheld 保留款额 P
- (460)payroll 工资单 P
- (461)payroll analysis 工资分析 P
- (462)percentage profit on turnover 利润对营业额比率 P
- (463)period cost 期间成本 P
- (464)perpetual inventory 永续盘存 P
- (465)personal account 记名帐户 P
- (466)PEPT 项目评审法 P
- (467)petty cash account 备用金帐户
- (468)petty cash voucher 备用金凭证
- (469)physical inventory 实地盘存 P
- (470)planning 计划 P
- (471)planning horizon 计划时限 P
- (472)planning period 计划期间 P
- (473)policy cost 政策成本 P

- (474)position audit 状况审计 P
- (475)post balance sheet events 资产负债表编后事项 P

(476)practical capacity 实际生产能力
(477)pre-acquisition losses 购置前损失
(478)pre-acquisition profits 购置前利润
(479)preference shares 优先股 P
(480)preference creditors 优先债权人
(481)preferred creditors 优先债权人
(482)prepayments 预付款项 P
(483)present value 现值 P
(484)prevention cost 预防成本 P
(485)price ratio 市盈率 P
(486)prime cost 主要成本 P
(487)prime entry-books of 原始分录登记簿
(488)principal budget factor 主要预算因素
(489)prior charge capital 优先股 P
(490)prior year adjustments 以前年度调整
(491)priority base budgeting 优先顺序体制的预算 P
(492)private company 私人公司 P
(493)pro-forma invoice 预开发票 P
(494)problem child 问号产品 P
(495)process costing 分步成本计算 P
(496)process time 加工时间 P
(497)product cost 产品成本 P
(498)Product life cycle 产品寿命周期
(499)production cost 生产成本 P
(500)production cost of sales 售货成本
(501)production volume ratio 生产业务量比率 P
(502)profit center 利润中心 P
(503)profit per employee 每员工利润
(504)profit retained for the year 年度利润留存 P
(505)profit to turnover ratio 利润对营业额比率 P
(506)profit-volume graph 利量图 P
(507)profitability index 盈利指数 P
(508)programming 规划 P
(509)project evaluation and review technique 项目评审法 P
(510)projection 预计 P
(511)promissory note 本票 P
(512)prospectus 募债说明书 P
(513)provisions for liabilities and charges 偿债和费用准备 P
(514)prudent concept 稳健性概念 P
(515)public company 公开公司 P
(516)purchase order 订购单 P
(517)purchase requisition 请购单 P
(518)purchase ledger 采购帐户 Q
(519)quality related costs 质量有关成本

(520)queuing time 排队时间 R (521)rate 率 R
(522)ratio 比率 R
(523)ration pyramid 比率金字塔 R
(524)raw material 原材料 R
(525)receipts and payments account 收入和支付报表 R
(526)receivable ledger 应收款项帐户 R
(527)redeemable shares 可赎回股份 R
(528)redemption 赎回 R
(529)registered share capital 注册资本 R
(530)rejects 废品 R
(531)relevancy concept 相关性概念 R
(532)relevant costs 相关成本 R
(533)relevant range 相关范围 R
(534)reliability concept 可靠性概念 R
(535)replacement price 重置价格 R
(536)report 报表 R
(537)reporting 报告 R
(538)research cost, applied 应用性研究成本 R
(539)research cost, pure or basic 理论或基础研究成本 R
(540)reserves 留存收益 R
(541)residual income 剩余收益 R
(542)responsibility center 责任中心 R
(543)retention money 保留款额 R
(544)return on capital employed 运用资本报酬率 R
(545)returns 退回 R
(546)revenue 收入 R
(547)revenue center 收入中心 R
(548)revenue expenditure 收益支出 R
(549)revenue investment 收入性投资 R
(550)right issue 认股权发行 R
(551)rolling budget 滚动预算 R
(552)rolling forecast 滚动预测 S
(553)sales ledger 销售分类帐 S
(554)sales order 销售定单 S
(555)sales per employee 每员工销售额 S
(556)scrap 废料 S (557)scrip issue 红股发行 S
(558)secured creditors 有担保的债权人 S
(559)segmental reporting 分部报告 S
(560)selling cost 销售成本 S
(561)semi-fixed cost 半固定成本 S
(562)semi-variable cost 半变动成本 S
(563)sensitivity analysis 敏感性分析 S
(564)service cost center 服务成本中心 S
(565)service costing 服务成本计算 S

(566)set-up time 安 装 时 间 S
(567)shadow prices 影 子 价 格 S
(568)share 股 票 S
(569)share capital 股 份 资 本 S
(570)share option scheme 购 股 权 证 方 案
(571)share premium 股 票 溢 价 S
(572)sight draft 即 期 汇 票 S
(573)single-entry book-keeping 单 式 簿 记
(574)sinking fund 偿 债 基 金 S
(575)slack time 松 弛 时 间 S
(576)social responsibility cost 社 会 责 任 成 本 S
(577)sole trader 独 资 经 营 者 S
(578)source and application of funds
statement 资 金 来 源 和 运 用 表 S
(579)special order costing 特 殊 定 单 成 本 计 算 S
(580)staff costs 职 工 成 本 S
(581)standard 标 准 S
(582)standard accounting practice 标 准 会 计 实 务 S
(583)standard cost 标 准 成 本 S
(584)standard costing 标 准 成 本 计 算 S
(585)standard direct labour cost 标 准 直 接 人 工 S
(586)standard hour 标 准 小 时 S
(587)standard minute 标 准 分 钟 S
(588)standard performace-labour 标 准 人 工 业 绩 S
(589)standard time 标 准 时 间 S
(590)standard order 经 常 性 定 单 S
(591)statement of account 营 业 帐 单 S
(592)statement of affairs 财 务 状 况 表 S
(593)statutory body 法 定 实 体 S
(594)stock 存 货 S
(595)stock control 存 货 控 制 S
(596)stock turnover 存 货 周 转 率 S
(597)stocktaking 盘 点 存 货 S
(598)stores requisition 领 料 申 请 单 S
(599)strategic business unit 战 略 性 经 营 单 位 S
(600)strategic management accounting 战 略 管 理 会 计 S
(601)strategic planning 战 略 计 划 S
(602)strategy 战 略 S
(603)subjective classification 主 体 分 类 S
(604)subscribed share capital 已 认 购 的 股 本 S
(605)subsidiary undertaking 子 公 司 S
(606)sunk cost 沉 没 成 本 S
(607)supply estimate 预 算 估 计 S
(608)supply expenditure 预 算 支 出 S

(609)suspense account 暂记帐户 S
(610)SWOT analysis 长处和短处,机会和威胁 分析 S
(611)system 制度,体系 T
(612)tactical planning 策略计划 T
(613)tactics 策略 T
(614)take-over 接收
(615)tangible asset 有形资产 T
(616)tangible fixed asset statement 有形固定资产表 T
(617)target cost 目标成本 T
(618)terotechnology 设备综合工程学 T
(619)throughput accounting 生产量会计
(620)time 时间 T
(621)time sheet 时间记录表 T
(622)total assets 总资产 T
(623)total quality management 全面质量管理 T
(624)total stocks 存货总计 T
(625)trade creditors 购货客户(应付帐款)
(626)trade debtors 销货客户(应收帐款) T
(627)trading profit and loss account 营业损益表 T
(628)transfer price 转让价格 T
(629)transit time 中转时间 T
(630)treasurership 财务长制度 T
(631)trail balance 试算平衡表 T
(632)turnover 营业额 U
(633)uncalled share capital 未催缴股本 U
(634)under capitalization 不足资本化 U
(635)under or over-absorbed overhead 少吸收或多吸收的制造费用 U
(636)uniform accounting 统一会计 U
(637)uniform costing 统一成本计算 U
(638)unissued share capital 未发行股本 V
(639)value 价值 V
(640)value added 增值 V
(641)value analysis 价值分析 V
(642)value for money audit 经济效益审计
(643)variable cost 变动成本 V
(644)variable cost of sales 销售的变动成本 V
(645)variance 差异 V
(646)variance accounting 差异会计 V
(647)variance administrative cost 行政管理费用差异 V
(648)variance analysis 差异分析 V
(649)variance budget 预算差异 V
(650)variance direct labour efficiency 直接人工效率差异 V
(651)variance direct labour rate 直接人工费率差异 V
(652)variance direct labour total 直接人工总差异 V

(653)variance direct material mix 直接材料结构差异 V
(654)variance direct materials price 直接材料价格差异 V
(655)variance direct materials total 直接材料总差异 V
(656)variance direct material usage 直接材料用量差异 V
(657)variance direct material yield 直接材料产出率差异 V
(658)variance fixed production overhead expenditure 固定生产性制造费用耗费差异
(659)variance fixed production overhead total 固定生产性制造费用总差异 V
(660)variance fixed production overhead volume 固定生产性制造费用业务量差异
(661)variance market share 市场份额差异
(662)variance market size 市场规模差异
(663)variance marketing cost 营销成本差异 V
(664)variance operational 经营差异 V
(665)variance operational price 经营价格差异 V
(666)variance operation usage 经营用量差异 V
(667)variance planning 计划差异 V
(668)variance planning price 计划价格差异 V
(669)variance quality cost 质量成本差异
(670)variance revision 标准修订差异 V
(674)variance sales mix contribution 销售贡献毛益差异 V
(675)variance sales mix profit 销售结构利润差异 V
(676)variance sales quantity contribution 销售数量贡献毛益差异 V
(677)variance sales quantity profit 销售数量利润差异 V
(678)variance sales turnover 销售收入差异 V
(679)variance sales volume contribution 销售业务量贡献毛益差异 V
(680)variance sales volume profit 销售业务量利润差异 V
(681)variance selling price 销售价格差异
(682)variance total profit 总利润差异 V
(683)variance variable production overhead efficiency 变动生产性制造费用效率差异 V
(684)variance variable production overhead expenditure 变动生产性制造费用耗费差异 V
(685)variance variable production overhead total 变动生产性制造费用总差异 V
(686)virement 预算流用 V
(687)vote 表决 V (688)voucher 凭证 W
(689)waiting time 等候时间 W
(690)waste 废品(料) W
(691)wasting asset 递耗资产 W
(692)weighted average cost of capital 资本的加权平均成本 W
(693)weighted average price 加权平均价格 W
(694)with resource 有追索权 W
(695)without recourse 无追索权 W
(696)working capital 营运资本 W
(697)write-down 减值 Z
(698)zero base budgeting 零基预算 Z
(699)zero coupon bond 无息债券 Z
(700)Z score 破产预测计分法