

美国 500 强公司 会计英语速查手册

Fortune 500 companies in the United
States Accounting English Quick
Reference Manual

- 日常表达
- 应收账款
- 应付账款

日常表达

1. Confirm 确认
2. Clarify 澄清
3. Identify 识别
4. Verify 核实
5. Validate 验证
6. Corroborate 证实
7. Evidence 举证
8. Reconcile 核对余额，余额调节
9. Explain 解释
10. Approve 批准
11. Double check 再次确认
12. Fill out 填信息（到表格里）
13. Tie out 数字（余额）对上
14. Zero out/clear out 把余额清掉
15. MTD month to date: 月累计（余额）
16. QTD quarter to date: 季度累计（余额）
17. YTD year to date: 年累计（余额）
18. P&L 读作 P and L, 利润表
19. Supporting documents 支持性文件
20. Month-end close 月末结算

- 21. Month-end close 月末关账 (结算)
- 22. Quarter-end close 季度末结算
- 23. Year-end close 年末结算
- 24. Journal Entries 会计分录
- 25. Balance Sheet Reconciliation 资产负债表余额调节
- 26. Balance Sheet Flux. Analysis 资产负债表变动分析
(flux.是 fluctuation 的缩写)
- 27. Balance Sheet Deep Dive Review 资产负债表深度分析 (一般会针对余额性质、时间长短、如何清理等问题)
- 28. P&L Flux. Analysis 利润表变动分析
- 29. SOX control test 萨班斯法案要求下的上市公司内控测试
- 30. Internal audit/ External audit 内外部审计

应收账款

- 1. Account receivable (AR) 应收账款
- 2. Invoice 发票
- 3. Billing 开发票
- 4. Credit Memo 贷项凭单 (你欠客户的)
- 5. Debit memo 借项凭单 (客户欠你的)
- 6. Credit terms 客户信用条款 如" Net 30"
- 7. Credit limit 客户的最高信用额

8. Aging 账龄
9. Aging Report 账龄报告
10. Customer 客户
11. Customer Master Data 客户档案
12. Bad Debt 坏账
13. Allowance for Doubtful Accounts 坏账准备
14. Collections 追回客户逾期款项
15. Remittance 客户的付款
16. Payment Terms 付款条款
17. Cash Application 收回客户付款并处理结算
18. Billing Cycle 从本期开票（对账单）至下期开票（对账单）的期间
19. Customer Statement 客户对账单
20. Write-off 计坏账到利润表
21. Cash Discount 现金折扣
22. Outstanding invoices 未付款的发票
23. Net AR = AR – Allowance for Doubtful Accounts 净应收
24. Average Days Sales Outstanding (DSO) 信用销售的平均回款天数 =
(Average Account Receivable/Total Credit Sales) *days (可以是月或某固定期间的天数)

应付账款

1. Accounts Payable 应付账款
2. Accounts Payable Clerk 应付专员
3. Accrued Liabilities 应计负债
4. Unrecorded Liabilities 未记录负债
5. Procurement 采购
6. Creditors 债权人
7. Vendor 供应商
8. Vendor Master File 供应商档案
9. Vendor Statement 供应商对账单
10. Purchase Requisition 采购申请
11. Requisitioner 采购员
12. Purchase Order (PO) 采购订单
13. Payment Terms 付款条款
14. Trade Credit 商业信用
15. Cash Disbursement 现金支付
16. Early Payment Discount 提前付款折扣
17. Payment Voucher 付款凭证
18. Invoice Verification 发票核对
19. Invoice Approval 发票批准
20. Receiving Report 收货报告
21. Goods Receipts 收货单

22. Three-Way Match - PO, Receiving Report (or Goods Receipts) and Invoice match 订单、收货单和发票三者相符

23. GRIR - Goods Receipts Invoice Receipts 已收货未收发票或已收发票未收货或无法 three-way match 的暂时性账户

24. RNV- Received Not Vouchered 收货但未付款的

25. Bill of Lading 提货单

26. Unpaid Bills 未付账单

27. Accounts Payable Aging 应付账龄报告

28. Payables Turnover Ratio= $\frac{\text{Total Purchases (or Cost of Goods Sold)}}{\text{Average Accounts Payable}}$

常用缩写

Intangible assets: 无形资产

AC: at amortized cost 以余成本计量的

FVTPL: at fair value through profit and loss 以公允价值计量且其变动计入当期损益的

FVOCI: at fair value through other comprehensive income 以公允价值计量且其变动计入其他综合收益的

Goodwill: 商誉

DTA: deferred tax assets 递延所得税资产

Interest income: 利息收入

Dividend income: 股利收入

Fair value change: 公允价值变动

AP: accounts payable 应付账款

AR: accounts receivable 应收账款

Inventories: 存货

PPE: plant property and equipment 机器设备

Assertion: 认定

Existence: 存在性

Completeness: 完整性

R&O: Right and obligation 权利与义务

Valuation: 计价与分摊

Occurrence: 发生

Measurement: 准确性

P&D: presentation and disclosure: 列报与披露

TOC: test of control: 控制测试

Walkthrough: 穿行测试

Internal control: 内部控制

TOD: test of details: 细节测试

Substantive procedure: 实质性程序

Confirmation: 函证

Bank confirmation: 银行函证

TE: tolerable error 可容忍误差

TB: trial balance 试算表

lead sheet: 总表

Breakdown: 明细表

CRA: combined risk assessment 综合风险评估

SR: significant risk 重大风险

FR: Fraud risk 舞弊风险

Pls (please)FYI (for your information)

BTW (by the way)

OOTO/OOO (out of the office)

TBH(to be honest 老实说)

NRN (No Reply Necessary 不用回复)

ASAP (as soon as possible)

RSVP(please reply 请回复)

COB(close of business 下班时)

EOB(end of business 下班时)

EOD(end of day 今天以内),比如说 EOD Monday, 就是周一下班前

NDA(Non-Disclosure Agreement 保密协议)

TBA(to be announced 待公布)

TBD(to be determined/decided 待定)

TBC(to be confirmed 待定)

CC(carbon copy 抄送)

PS(postscript 补充说明)

FW(forward 转发)

Re(reply 回复)

loop in 某人 (把某人加进邮件会话, 也就是要抄送上 ta)

drop 某人 (将某某移除邮件会话, 可)

BR(best regards 祝好)

FAQ(frequently asked questions 常见问题)

PA(performance appraisal 绩效考核)

AOB(Any Other Business 其他议题)