

Glossary of Terms Used in Financial and Managerial Accounting Associate

(March 1, 2024)

财务与管理会计助理考试所用专业词汇

(2024年3月1日)

TERM 词汇	DEFINITION 定义
Absorbed Overhead	That portion of factory indirect cost that has been allocated to a specific product, or saleable service. (Also called Applied Overhead.)
已吸收间接费用	已经分配给特定产品或适销服务的那部分工厂间接成本。（又称“已分配间接费用”。）
Absorption Costing	A costing system that assigns to inventory all types of manufacturing costs, including direct, indirect, fixed and variable. (Also called Full Absorption Costing.)
吸收成本法/完全成本法	将所有各类制造成本，其中包括直接成本、间接成本、固定成本和变动成本，分配给存货的成本计算方法。（又称“全部吸收成本法”。）
Accelerated Depreciation	A pattern of depreciation in which the amount of depreciation computed in the early years is greater than the amounts computed in the later years.
加速折旧	一种折旧方法，其早期计提的折旧金额大于后期计提的金额。
Access Control	A security technique that restricts who can view or access resources in a computer system.
访问控制	一种安全技术，它可以限制谁能查看或访问计算机系统资源。
Accounting	The process of identifying, classifying, measuring, recording and communicating in monetary terms transactions and events of an economic entity that are of a financial character.
会计	以货币为单位确认、分类、计量、记录和传递一个经济实体财务性质的交易和事项的过程。
Accounting Cycle	The steps an accountant follows to analyze and record business transactions, prepare the financial statements, and prepare for the next accounting period.
会计循环	会计人员分析、记录业务交易，编制财务报表，为下一个会计期间做准备的步骤。
Accounting Period	An established range of time frame during which accounting functions are performed, aggregated, and analyzed.
会计期间	一个确定的时间范围，在此期间，会计职能得以执行、汇总和分析。
Accounting Standards	Principles and procedures to be followed by accountants as formulated by an authoritative body. (Also called Accounting Principles.)

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会计准则	由权威机构制定、会计人员应当遵循的各项原则和程序。（又称“会计原则”。）
Accounting System	Methods, procedures, and standards followed in accumulating, classifying, recording and reporting business events and transactions.
会计系统	在累计、分类、记录和报告业务事项和交易中遵循的方法、程序和准则。
Accounts	A record in the general ledger that is used to sort and store transactions.
账户	总账中用于分类和存储交易的记录。
Accounts Payable	Monies that are due to a vendor (supplier) for merchandise or services rendered.
应付账款	以赊账方式向卖方（供应商）购得商品或服务所应付的账款。
Accounts Payable Turnover	A financial ratio used to measure the rate at which an entity pays off its suppliers.
应付账款周转率	用于衡量一个实体向其供应商付款的速度的财务比率。
Accounts Receivable	Monies due to an entity from customers who have bought merchandise or received services on account.
应收账款	实体以赊账方式出售商品或提供服务应从客户收回的账款。
Accounts Receivable Turnover	A financial ratio used to measure asset utilization and a company's ability to collect cash from credit sales to its customers.
应收账款周转率	用于衡量一个公司资产利用率和从客户赊销中收回现金的能力的财务比率。
Accrual Accounting	The method of recognizing and recording (a) revenues when earned, and (b) expenses when incurred, both irrespective of the time when cash is received or paid.
权责发生制	凡是当期(a)已经赚取的收入和(b)已经发生的费用，不论何时收付现金，都作为当期的收入和费用予以确认和记录的做法。
Accruals	Revenues earned or expenses incurred that impact a company's net income on the income statement, although cash related to the transaction has not yet changed hands.
应计	在利润表中影响公司净利润的所获得的收入或所发生的支出，尽管与交易有关的现金尚未易手。

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Accrued	The accumulation of income that is due but has not been received or a cost that is incurred but has not been paid by an entity during the accounting period.
应计	在会计期间，实体尚未收付的应得收入或已发生成本的累积。
Accumulated Depreciation	The amount of depreciation expense related to a fixed asset that has been recognized as an expense from the date of acquisition of that asset.
累计折旧	自固定资产购置之日起累计被确定的折旧费用。
Acid-Test Ratio	A ratio that measures an entity's ability to pay off short-term obligations using the most liquid current assets (excluding inventory). (Also called Quick Ratio.)
酸性测试比率	用于衡量一个实体使用变现最快的流动资产（不包括存货）以偿付短期债务的能力的比率。（又称“速动比率”。）
Acquisition Cost	The value of cash or other resources given up in exchange for goods or services. It includes all costs necessary to get the asset ready for its intended use. (Also called Historical Cost or Original Cost.)
购置成本	为换取商品或服务而支付的现金或其他资源的价值。它包括为使资产达到预期用途所需的全部成本。（又称“历史成本”或“原始成本”。）
Activity Driver (Cost Driver)	A factor used to assign cost from an activity to a cost object. A measure of the frequency and intensity of use of an activity by a cost object.
作业动因 (成本动因)	用于将一项作业的成本分配给成本对象的因素。它量度成本对象使用该项作业的频率和强度。
Activity-Based Costing (ABC)	A costing system that (a) identifies the relationship between the incurrence of cost and activities, (b) determines the underlying “driver” of the activities, (c) establishes cost pools related to individual “drivers,” (d) develops costing rates, and (e) applies cost to product on the basis of resources consumed (drivers).
作业成本法 (ABC)	该成本计算方法（a）确定成本的发生与各项作业之间的关系，（b）确定各项作业的根本“动因”，（c）建立与各“动因”相关的成本归集点，（d）制定各项作业的成本费率，以及（e）依据消耗的资源（动因）向产品分配成本。
Actual Cost	Acquisition cost, historical cost, or original cost.
实际成本	购置成本、历史成本或原始成本。

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Additional Paid-in Capital	The amount received by a company from its shareholders for purchase of shares of stock above the par or stated value of the stock.
资本公积	公司从其股东那里收到的超过股票面值或设定价值的购股金额。
Administrative Expense	Costs incurred for the general operation of an enterprise as a whole, as contrasted with costs related to a more specific function such as manufacturing or selling. (Also called General and Administrative Expense.)
管理费用	企业整体在一般营运中所发生的成本，区别于制造成本或销售成本等更为具体的成本。（又称“一般管理费用”。）
Aging Schedule	A listing of the amounts owed to a company by the length of time outstanding.
账龄表	根据应收账款存在的时间长度的列表。
Allocate	Identification of costs with cost objectives; apportioning or distributing costs to products, processes, jobs, or departments.
分摊，分配	确定成本的各项成本对象；把各项成本分摊或分配给各产品、工序、任务、或部门。
Allocation Base	The basis used to assign indirect costs to cost objects, such as labor or machine hours.
分摊基础，分配基数	把间接成本分配给成本对象所依据的基数，诸如人工或机器工时等。
Allowance for Uncollectible Accounts	A contra account to Accounts Receivable established to record the estimated percentage of Accounts Receivable that will not be collected.
备抵坏账	应收账款的对销账户，建立该账户是为了记录预计的一定比例无法收回的应收款。
Amortization	The accounting process of allocating costs to the time periods during which such costs are consumed.
摊销	将成本按其耗用期加以分摊的会计程序。
Annual Report	A report prepared by entities after the close of each reporting year that includes financial statements and disclosure, an audit report, information from management, and other pertinent information concerning the entity's financial condition and operating performance.

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年度报告	每个报告年度结束后由实体编制的报告，其中包括财务报表和披露事项、审计报告、管理层提供的信息以及与实体财务状况和营运绩效有关的其他信息。
Application Controls	Controls, such as input controls, adopted to safeguard specific data processing activity, such as payroll. Their purpose is to provide reasonable assurance that data is properly processed, recorded, and reported.
应用控制	用于保障特定数据处理作业（如工资单）的控制措施，如输入控制。目的是在合理范围内确保数据得到妥善处理、记录和报告。
Appreciation	The situation where there is an increase in economic worth caused by rising market prices.
升值，增值	因市场价格上升而引起的经济价值增长。
Asset	1. Probable future economic benefits obtained by an entity as a result of past transactions. 2. Any owned physical object or right having economic value to its owners, expressed for accounting purposes in terms of its cost or other value (such as current replacement cost).
资产	1. 实体由于过去的交易而获得的有望在未来获得经济利益的资源。 2. 指拥有的任何有形物体，或对其拥有者具有经济价值的权利。为核算起见，以成本或其他价值（例如现行重置成本）表示。
Asset Coverage	A measure of the extent to which a company is able to cover its debt obligations after all liabilities have been satisfied.
资产偿付率	量度公司偿还所有负债后有能力承担其债务义务的程度。
Asset Misappropriation	Third parties or employees in an organization abuse their position to steal from company assets through fraudulent activity. (Also known as insider fraud.)
资产挪用	第三方或组织中的员工滥用职权，通过舞弊活动窃取公司资产。（又称“内幕欺诈”。）
Asset Turnover	A financial ratio that assesses how efficiently an entity is utilizing its assets; it relates sales to assets. (Also called Total Asset Turnover.)

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资产周转率	评估一个实体资产使用效率的财务比率；它将销售额与资产关联起来。（又称“总资产周转率”。）
Authoritative (top-down) Budgeting	A budgeting process where all budgets for the organization are prepared by top management, including budgets for lower-level operations.
主管决定的（自上而下）预算编制	组织机构的所有预算（包括较低层面的营运预算在内）都由最高管理层编制的预算编制过程。
Authority	The formal and legitimate right of a manager to make decisions, issue orders, and allocate resources to achieve organizationally desired outcomes.
职权	经理为取得组织机构期望的结果而做出决定、发布命令以及分配资源的正式合法权利。
可供出售证券	在公认会计原则（GAAP）下，可以持有或销售的投资。
Average Collection Period	A measure of the average number of days it takes to collect receivables (credit sales). (Also called Days Sales Outstanding and Days Sales in Receivables.)
平均收款期	催收应收款（赊销）所需的平均天数。（又称“销售款未收回天数”和“应收款周转天数”。）
Average Days in Inventory	The average number of days an item is held in inventory.
存货周转天数	持有存货的平均天数。
Average Fixed Cost	Total fixed costs divided by the number of units produced. (Fixed cost per unit)
平均固定成本	总固定成本除以生产数量。（单位固定成本）
Average Total Cost	Total manufacturing costs divided by the number of units produced. Sometimes called per unit cost.
单位平均成本	制造总成本除以生产数量。有时称单位成本。
Average Variable Cost	Total variable cost divided by the number of units produced.
平均变动成本	变动总成本除以生产数量。
Backup Controls	Controls, such as file duplicating, in an Information Technology (IT) environment to insure that data is not lost.
备份	在信息技术环境中，为确保数据不遗失所采用的文件复制等控制措施。

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Bad Debts	Accounts or notes receivable that management determines to be uncollectible after reasonable efforts to collect them have not been successful.
坏账	经过合理努力催收不果后，管理层认定为无法收回的应收账款或票据。
Bad Debts Expense	The expense to record uncollectible accounts receivable.
坏账费用	记录无法收回的应收账款的损失。
Balance Sheet	A financial statement that summarizes a company's assets, liabilities and shareholders' equity at a particular point in time.
资产负债表	对公司某一特定时点的各项资产、负债和股东权益作一概括的财务报表。
Board of Directors	A group of individuals elected by a corporation's shareholders to oversee the management of the corporation. The members of a Board of Directors meet periodically and assume legal responsibility for corporate activities.
董事会	由公司股东选举出来监管公司管理层的一群人。董事会成员定期开会，对企业活动承担法律责任。
Bond	A long-term debt instrument signifying the promise of the issuer to pay the face amount at the maturity date. Periodic interest payments are often required.
债券	表明发行者承诺到期将支付票面金额的一种长期债务票据。通常需要定期支付利息。
Bonds Payable	A long-term liability account used to record the amount of bonds that are outstanding.
应付债券	用于记录未清偿债券金额的长期负债科目。
Book Value	The amount at which an asset or a liability is carried on the books of account, net of any contra account. (Also called Net Book Value.)
账面价值	扣除任何对销账户后，账本上结转的资产或负债金额。（又称“账面净值”。）
Book Value per Share	Measures common shareholder equity on a per share basis.
每股账面价值	对普通股股东权益按每一股所作的量度。
Breakeven Analysis	An analysis of the relationship of cost and revenue. It determines the volume at which there is neither profit nor loss for a product or group of products. (Also called Cost/Volume/Profit Analysis.)

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保本分析/盈亏平衡分析	一种分析成本和营业收入关系的方法。用于确定一个或一组产品在数量达到多少时，可以做到既无利润也无亏损。（又称“成本/数量/利润分析”。）
Breakeven Point	The volume of sales at which total revenues and total costs are equal.
保本点	总营业收入和总成本相等时的销售量。
Budget	A schedule of planned or expected revenues, expenses, assets, and liabilities. A budget provides guidelines for future operations and appraisal of performance. (Also called Profit Plan.)
预算	计划或预期营业收入、费用、资产和负债的报表。预算为将来的营运和绩效评估提供指导。（又称“利润计划”。）
Budget Process	The process used by an organization to prepare a plan for a future period, allocate resources, determine revenues and expenditures, and compile reports pertaining to that plan.
预算流程	组织机构用于编制未来计划、分配资源、确定营业收入和支出并编写有关报告的流程。
Budgetary Slack	Intentional underestimation of revenues and/or overestimation of expenses.
预算松弛	有意低估营业收入和/或高估费用。
Budgeting	The process of planning flows of financial resources into, within, and from an entity during a specified future period or for a specified project.
预算编制	为未来某一特定时期或指定的项目，规划进出实体的和在实体内部流转的财务资源的过程。
Business	A commercial or industrial enterprise.
企业	工商企业。
Business Model	Describes how an organization creates and delivers value.
商业模式	描述组织如何创造和提供价值。
Business Plan	A document prepared by a company's management, detailing the past, present, and future of the company. It forms the basis for preparing budgets for the individual company units.
企业计划	由公司管理层编制的文件，详细说明公司的过去、现在和未来。它形成公司各部门编制预算的基础。

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Business Process	A sequence of logically related and time-based work activities to provide a specific output for a customer.
业务流程	一系列旨在向客户提供特定产出的具有逻辑相关性、时序性的工作活动。
Business transaction	An economic event that involves a financial transaction between different parties that is recorded in an organization's accounting system.
商业交易	记录在一个组织的会计系统中，涉及各方之间的财务交易的经济事件。
Business Unit	Any segment of an organization, or an entire business entity that is not divided into segments. Sometimes treated as a Profit Center.
经营单位	一个组织机构的任何部分，或未分成各个部分的整个企业实体。有时视为一个利润中心。
Capital	1. The equity invested in an entity by its owners. Total assets less liabilities. 2. Long-term assets (e.g., equipment). 3. Resources or assets that an organization has or needs to create value; in integrated reporting/thinking, capital is generally organized into six categories: financial, manufacturing, human, social and relationship, intellectual, and natural.
资本	1. 由所有者投入实体的股本。总资产减去总负债。 2. 长期资产（如设备）。 3. 组织拥有或需要用于创造价值的资源或资产；在综合报告/整合思维中，资本通常分为六类：财务，制造，人力，社会与关系，智力，以及自然资本。
Capital Budget	A plan of proposed outlays for acquiring long-term assets and the means of financing the acquisition.
资本预算	有关购置长期资产所需支出的提议以及融资方法的计划。
Capital Budgeting	The evaluation and making of long-term investment decisions.
资本预算编制	对长期投资项目进行评估和作出决策。
Capital Expenditure	A cost that is recorded as a long-term asset, not an expense, at the time it is incurred.
资本支出	在发生时记为长期资产而非费用的成本。

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Capital Gain or Loss	The extent by which the net realized value from sales of a capital asset exceeds (or in the case of a capital loss is less than) the cost of acquisition plus additional improvements, less depreciation and/or depletion charges.
资本损益	已实现的固定资产销售的净值超过（如果是资本损失，则是低于）购置成本加改良费用、减折旧和/或折耗费所得的金额。
Capital Investment	Any expenditure which increases the capacity, efficiency, life span, or economy of the operation of an existing fixed asset. Outlay of money from which future cash inflows are expected for more than a year. (Also referred to as Capital Expenditure.)
资本投资	增加现有固定资产的容量、效率、使用期限或运行经济性的任何支出。从该投资中预期未来会获得超过一年的的现金流入量。（又称“资本支出”。）
Capital Stock	Ownership shares in a corporation issued to shareholders. May consist of Common Stock and Preferred Stock.
股本	向股东发行的公司所有权股份。可由“普通股”和“优先股”组成。
Capital Structure	The relative proportions of short-term debt, long-term debt, and owners' equity in the company.
资本结构	公司中短期债务、长期债务和所有者权益的相对比例。
Capitalize	To record expenditure that is expected to benefit a future period as an asset rather than treating the expenditure as an expense of the period in which it occurs.
资本化	将预期有益于未来时期的支出记为资产，而不是将支出作为发生期间的费用处理。
Carrying Cost	Costs of storing and holding inventory, including the cost of capital from the time of acquisition or manufacture until the time of sale or use.
储存成本，持有成本	储存和持有存货的成本，包括从购置或制造时直到销售或使用时的资本成本。
Carrying Value	The amount shown on an entity's financial statements for assets, liabilities, or owner's equity, net of reductions or offsets.
账面价值	实体财务报表上所列的资产、负债或所有者权益除去扣减或对销的净值。
Cash	Refers to money in the form of liquid currency that a bank will accept for immediate deposit, such as coins, checks, and money orders.

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现金	指硬币、支票和汇票等银行会接受即时存入的货币。
Cash Accounting	An accounting method where payment receipts are recorded during the period in which they are received, and expenses are recorded in the period in which they are actually paid. In other words, revenues and expenses are recorded when cash is received and paid, respectively.
现金制会计	一种会计方法，在收到付款和在实际支付费用的当期入账，即收入和费用分别在收到现金和支付现金时入账。
Cash Budget	An estimate of the amount and timing of cash receipts and disbursements at various points over a future period, and cash on hand at the end.
现金预算	对未来某个时期中不同时间点上现金收入和支出的金额及时间以及期末库存现金的估算。
Cash Cycle	The period of time during which cash is converted into inventories, and inventories are converted back into cash through the sale of goods or collection of accounts receivable. (Also called Cash Conversion Cycle or Earnings Cycle.)
资金周转期	现金转换为各项存货，通过商品销售或催收应收款，各项存货又变回现金所需的时间。（又称“现金转换周期”或“收益周期”。）
Cash Discount	A reduction in the basic price, commonly used to encourage prompt payment or promote sales.
现金折扣	降低基价，通常用于鼓励尽早付款或促销。
Cash Equivalents	Short-term financial instruments of high liquidity and safety which can be converted to cash on short notice.
现金等价物	流动性和安全性很高、能在临时通知时变现的短期金融票据。
Cash Flow	The stream of cash inflows and outflows of an entity or segment of an entity.
现金流量	流入和流出一个实体或实体的某一部门的现金流。
Cash from Financing Activities	Under GAAP, all cash receipts and all cash disbursements from issuing debt, receiving contributions from owners, and paying dividends to owners.
融资活动现金流	在公认会计原则（GAAP）下，由发行债务，接受所有者投资以及向所有者分发股利所产生的现金收支。

Glossary of Terms Used in Financial and Managerial Accounting Associate

(March 1, 2024)

财务与管理会计助理考试所用专业词汇

(2024年3月1日)

TERM 词汇	DEFINITION 定义
Cash from Investing Activities	Under GAAP, all cash receipts and cash disbursements from transactions involving long-term assets and investments in other firms.
投资活动现金流	在公认会计原则（GAAP）下，与长期资产和在其他公司的投资相关的交易所产生的现金收支。
Cash from Operating Activities	Under GAAP, all cash receipts and cash disbursements that result from transactions involving revenues and expenses.
经营活动现金流	在公认会计原则（GAAP）下，与收入和费用相关的交易所产生的现金收支。
Cash Management	The processes an entity uses to collect, disburse, and invest its cash.
现金管理	实体催收、支出和投入其现金的全过程。
Cash Ratio	A measure of a company's liquidity that relates cash and marketable securities to current liabilities.
现金比率	衡量公司流动性的一个指标，将现金和有价证券与流动负债联系起来。
Chart of Accounts	A list of all of the accounts in a firm's accounting records.
会计科目汇总表	汇总公司所有会计记录的科目的列表。
Classification	Supervised machine learning whereby you group objects into one of a set of predefined classes.
分类	通过监督式机器学习，人为将目标分组到一套预定义的类别中。
Code of Conduct	A set of rules outlining acceptable ethical behavior for employees within an organization.
行为守则	一个组织机构对其员工的道德行为所设定的一套规定。
Collateral	An asset pledged as a guarantee to a lender until a loan is repaid. If the borrower defaults, the lender has a right to sell the collateral asset.
担保品，抵押品	在借款偿还以前作为抵押品抵押给出借人的资产。如果借款人拖欠贷款，出借人有权出售该担保资产。
Commercial Bank	An institution that accepts deposits, offers checking accounts, makes loans, and offers a variety of other related services.
商业银行	接受存款、提供支票账户、发放贷款并提供其他各种相关服务的机构。
Commercial Paper	A short-term unsecured loan of a corporation having maturity up to 270 days. It is typically issued on a discount (from face value) basis.

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(March 1, 2024)

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(2024 年 3 月 1 日)

TERM 词汇	DEFINITION 定义
商业票据	公司提供的短期无担保贷款，偿还期可达 270 天。通常（按面值）贴现发行。
Common Base Year Statements	Financial Statements showing the percentage change over a base year. (Also called Horizontal Analysis.)
共同基年报表	列示实际发生数字与基年数对比的变化百分比的财务报表。（又称“横向分析”。）
Common Cost	A cost of operating a facility that is shared by two or more users.
共同成本	两个或更多的用户共享的设施运行所发生的成本。
Common Stock	An ownership share in a company, having voting and dividend rights.
普通股	公司的所有权股份，拥有表决权和分红权。
Common-Size Financial Statements	Financial statements used for comparison between firms. A common size Income Statement shows all amounts as a percent of revenue. A common size Balance Sheet shows all values as a percent of total assets.
同比财务报表	用于进行公司之间对比的财务报告。同比利润表把所有金额表示为对营业收入的百分比。同比资产负债表把所有数值表示为对资产总额的百分比。
Company Risk	The risk due to the unique circumstances of a specific enterprise, as opposed to the overall market. (Also called Unsystematic Risk.)
公司风险	某一企业在特定情况下的风险，与这种风险相对的是市场的总体风险。（又称“非系统性风险”。）
Comparability	The quality of information that enables users to identify similarities in and differences between two sets of economic phenomena.
可比性	使用者能够识别两组经济现象之间异同点的信息特性。
Compensation	Employee or management wages and other financial benefits earned from labor.
报酬	雇员或管理层的工资以及从劳动中赚取的其他财务福利。
Competence	An ethical standard in the IMA Statement of Ethical Professional Practice that requires members to maintain an appropriate level of professional expertise and perform duties in accordance with relevant laws and standards.

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
能力	美国管理会计师协会职业道德守则公告中的一项道德标准，它要求会员保持适当水平的专业知识，并遵照相关法律、法规和技术标准履行职责。
Compound Interest	Interest resulting from the periodic addition of simple interest to principal, establishing the new base as the principal for computation of interest for the next period.
复利	定期将单利加入本金，并将新的基数当作本金来计算下一期的利息，由此而得出的利息即为复利。
Comprehensive Income	All changes in equity during a period except those resulting from investments by owners and distributions to owners.
综合收益	一定期间内股本的所有变动的总和，但不包括所有者的投入和分红所产生的变动。
Confidentiality	An ethical standard in the IMA Statement of Ethical Professional Practice that requires members to keep employer information confidential and to not use confidential information for personal advantage.
机密性	美国管理会计师协会职业道德守则公告中所规定的一项道德标准，要求会员对雇主的信息保密，并且不利用保密的信息来谋求私利。
Consistency	Conformity from period to period with unchanging policies and procedures.
一致性	各个时期均遵循一贯不变的政策和程序。
Conservatism Principle	The general concept of recognizing expenses and liabilities as soon as possible when there is uncertainty about the outcome, but to only recognize revenues and assets when they are assured of being received.
谨慎性原则	在不确定时，尽快确认费用和负债；而只有在确定时才确认收入和资产的原则。
Continuous Budget	A moving projection of financial operations for a series of weeks, months, or quarters immediately ahead. At the end of each period, the portion of the projection then lapsed is removed and a new projection for a period of similar length is added to the series. (Also called Rolling Budget.)
连续预算	对未来数周、数月、数季的财务营运所作的动态预测。在每期的期末，删除已经过期的那部分预测，加上对长度相似的时间段的新预测。（又称“滚动预算”。）

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TERM 词汇	DEFINITION 定义
Contributed Capital	Equity resulting from the contributions of owners, also known as paid-in capital.
投入资本	由所有者投入的资本。也称“实缴资本”。
Contribution Margin	The excess of sales revenues over variable costs. (Also called Marginal Contribution or Marginal Income.)
边际贡献	销售收入高出变动成本的部分。（又称“贡献边际”或“边际收益”。）
Control Risk	A measure of the auditor's assessment of the likelihood that misstatements exceeding a tolerable level will not be prevented or detected by the client's internal control system.
控制风险，风险控制程度	一种审计量度，用于评估客户的内部控制制度可能无法预防或发现超出容许程度的虚报的可能性。
Controllable Cost	A cost that can be influenced by the actions of the responsible manager.
可控成本	可由负责该部门的经理人员的行为所左右的成本。
Controllable Margin	The excess of contribution margin over controllable fixed costs. It measures a manager's performance in efforts to control revenues and costs.
可控边际贡献	贡献边际超过可控固定成本的部分。它衡量经理在控制收入和成本方面的绩效。
Controller	The individual within an entity who is responsible for the accounting function. (Also called Comptroller.)
主计长	实体内负责会计职能的个人。
Controls	Measures put in place to monitor activities and ensure they are functioning as designed.
控制	监督各项活动并确保其发挥设计的功能的各项措施。
Corporate Governance	The set of rules, processes, policies and/or laws by which an organization is directed, operated and controlled.
公司治理	一个组织机构据以指挥、运转和控制的一整套的规则、程序、政策和/或法律。
Corporation	A legally established entity that can enter into contracts, own assets and incur debt, as well as sue and be sued—all separately from its owner(s).

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
公司	一个合法成立的实体，可以签订合同，拥有资产，承担债务，以及起诉和被起诉 — 所有这些都与该实体的所有者分开。
Cost (noun)	1. In management accounting, a measurement in monetary terms, of the amount of resources used for some purpose. 2. In financial accounting, the sacrifice measured by the price paid or required to be paid, to acquire goods or services.
成本（名词）	1. 在管理会计中，以货币单位来计量用于某种用途的资源数额。 2. 在财务会计中，以获取商品或服务所支付或需要支付的价格。
Cost (verb)	To ascertain the cost of something.
成本计算（动词）	确定某物的成本。
Cost Allocation System	A method by which costs are allocated to cost objects (Job order costing, Process costing, Activity-based costing, and Life-cycle costing).
成本分摊制度	把成本分摊到各个成本对象所采用的方法（分批成本法、分步成本法、作业成本法和寿命周期成本法）。
Cost Behavior	The change or lack of change in the amount of a cost item associated with changes in the level of activity.
成本习性	随着企业活动水平的变动，相关的成本项目金额发生变动或缺乏变动的情况。
Cost Driver	A variable causally affecting costs over a time period.
成本动因	一段时期内与成本有因果关系的变量。
Cost Management	Actions undertaken by managers to satisfy customers while continuously controlling and reducing costs.
成本管理	在持续控制和降低成本的同时，经理为满足客户而采取的行动。
Cost Objects	A function, organizational subdivision, contract, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capitalized projects, etc.
成本对象	需要成本数据并能为之累计和计算各道工序、各项产品、各个工作任务、各项投资项目等成本的一个职能部门、组织机构的一个分部、一项合同或其他工作单元。

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
Cost of Capital	A measure of the cost of using capital. A weighted average of the interest cost of debt capital and the implicit cost of equity capital. It is the minimum rate of return that must be earned on new investments that will not dilute the interests of the shareholders.
资本成本	使用资本的成本, 通常为借入资本的利息成本和股本资本的隐性成本的加权平均值。它是新投资所必须赚取的, 不会导致股权稀释的最低回报率。
Cost of Goods Sold	The inventory costs of the goods sold during a specific time period; the difference between the costs of goods available for sale during a specific period of time and the cost of goods on hand at the end of the period. Inventory costs include all costs necessary to get the product ready for sale.
销货成本	在一个特定的时期中所售出商品的存货成本; 在一个特定时期中可供销售的商品的成本与这一时期期末库存商品成本之间的差额。存货成本包括使产品可供销售所需要的一切成本。
Cost of Sales	The cost of products or services whose sales are reported as revenue. (Also called Cost of Goods Sold.)
营业成本	所有销售所得计为营业收入的产品或服务的成本。(又称“销货成本”。)
Cost Pools	The collection of cost elements that have a common cause and that can be assigned to other cost objects according to a common basis of allocation.
成本归集点, 成本库	具有相同起因并可根据共同的分配依据分配给其他成本对象的各项成本要素的归集点。
Cost System	The system an entity utilizes to collect and assign costs to intermediate and final cost objects.
成本制度	实体用来聚集成本并将成本分配给中间及最终的成本对象的制度。
Cost/Volume/Profit Analysis (CVP)	An analysis of the relationship of cost and revenue emphasizing both the volume at which there is zero profit and the influence of fixed and variable factors on the profit expectations at various levels of operation. (Also called Breakeven Analysis.)
本量利分析 (CVP)	分析成本和营业收入的关系, 着重分析利润为零时的产量, 以及当营运处于不同的水平下时, 成本中的固定成份和可变成份对预期利润的影响。(又称“保本点分析”。)

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
Costing	The accumulation and assignment of costs to cost objects.
成本计算法	累计成本并将成本分配给成本对象的方法。
Coupon Rate	The annual rate of interest stated on a debt instrument.
票面利率	债务票据上列明的年利率。
Credibility	An ethical standard in the IMA Statement of Ethical Professional Practice that requires members to communicate information fairly and objectively, disclose all relevant information, and to disclose delays or deficiencies in information.
可信性	美国管理会计师协会职业道德守则公告中所规定的一项道德标准，要求会员公允、客观地报告信息，披露所有的相关信息，并披露信息的延误或缺陷情况。
Credit	A contractual agreement in which a borrower receives something of value now and agrees to repay the lender at a later date.
信贷	一项合约协议，规定借款人现在获取某项有价值的东西，并同意在将来偿还给出借人。
Credit Risk	An investor's risk of loss arising from a borrower who defaults; i.e., does not make payments as promised.
信用风险	因借款人不履行协定（即不按约定付款）而引起的投资方的风险。
Current Assets	Cash and other assets that are expected to be sold, consumed or converted into cash during the normal operating cycle of a business.
流动资产	现金以及企业正常营业周期内预期被出售、消耗或转换成现金的其他资产。
Current Cost	The amount of cash needed if the same asset, an identical asset, or an asset with equivalent productive capacity were acquired currently.
现时成本	现时获得同样的资产（同一资产）或具有同等生产能力的资产所需的现金量。
Current Liability	A liability required or expected to be discharged (fulfilled) by using current assets within one year or the operating cycle, whichever is longer.
流动负债	将在一年或者超过一年的一个营业周期内必需或要求用流动资产偿还（履行）的债务。

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TERM 词汇	DEFINITION 定义
Current Ratio	A financial ratio used to measure short-term solvency. (Also called Liquidity Ratio.)
流动比率	用于衡量短期偿付能力的财务比率。（又称“流动性比率”。）
Customer Satisfaction	A measure of the extent to which customers are satisfied with the products and related services they received from a supplier.
客户满意度	量度客户对供应厂商提供的产品和服务的满意程度的指标。
Cyber-attacks	In computer technology, an unauthorized attempt to alter, destroy, or steal an organization's assets.
网络攻击	未经授权的，企图篡改，破坏或者窃取组织资产的计算机技术。
Cycle Time	The total elapsed time to move a unit of work from the beginning to the end of a physical process, as defined by the producer and the customer.
周期时间	工作单位从物理过程的开始到结束总计所用的时间，由生产者和客户界定。
Days Purchases in Payables	The average number of days a company needs to pay its bills and obligations.
应付账款付款天数	一个公司支付其账单和债务所需的平均天数。
Days Sales in Inventory	The average number of days it takes for a company to sell its inventory.
存货销售天数	一个公司出售其存货所需的平均天数。
Days Sales in Receivables	The average number of days it takes for a company to collect payment for a sale. (Also called Days Sales Outstanding and Average Collection Period.)
应收账款回收天数	一个公司收回销售款项所需的平均天数。（又称“应收账款周转天数”或“平均收款期”。）
Debt Financing	The act of raising capital by borrowing money from a lender or a bank, to be repaid at a future date.
债务融资	通过向贷方或银行借钱来筹集资金，并在将来偿还的行为。
Debt Ratio	A financial ratio used to measure the extent to which an entity utilizes debt. (Also called Debt-to-Total-Assets Ratio.)
负债比率	该财务比率用于衡量一个实体利用债务的程度。（又称“负债对总资产比率”。）

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TERM 词汇	DEFINITION 定义
Debt Security	A promise in writing to repay a debt. For example, a bond, bill or note.
债务证券	偿还债务的书面承诺。如债券、汇票或票据。
Debt-to-Total-Assets Ratio	A financial ratio used to measure the extent to which an entity utilizes debt, expressed as total debt divided by total assets. (Also called Debt Ratio.)
债务对总资产比率	总负债除以总资产所得的比率。这一财务比率用于衡量该实体利用债务的程度。（又称“负债率”。）
Debt-to-Equity Ratio	A measure of leverage, represented by total debt divided by equity.
负债权益比率	债务总额除以权益所得的比率，是衡量财务杠杆的一种尺度。
Debit	An accounting entry that either increases an asset or expense account, or decreases a liability or equity account. It is positioned to the left in an accounting entry.
借记（借方）	增加资产或费用账户，或减少负债或权益账户的会计分录。它在会计分录中位于左侧。
Declining-Balance Method	An accelerated depreciation method in which an asset's net book value is multiplied by a constant depreciation rate resulting in higher depreciation charges in the early years of an asset's life.
余额递减折旧法	将资产的账面净值与固定折旧率相乘，导致资产寿命早期折旧费较高的一种加速折旧法。
Default Risk	The risk that a debtor may not be able to meet the terms of a loan.
违约风险	债务人可能无法偿还贷款的风险。
Deferrals	An amount that was paid or received, but the amount cannot be reported on the current income statement since it will be an expense or revenue of a future accounting period.
递延账项	支付或收到的金额，但该金额不能在当期利润表中报告，因为它是未来会计期间的费用或收入。
Department	A division or distinct section of an organization.
部门	组织机构的一个分部或单独分立的一个部分。
Departmental Overhead	The total overhead costs incurred by a department.
部门间接费用	一个部门所发生的间接成本总额。

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
Depletion	The process of allocating the cost of wasting assets (natural resources) to expense over the periods benefiting from the cost.
折耗	将递耗资产（自然资源）成本分摊到各受益期的费用的过程。
Depreciation	The process of allocating the cost of tangible assets to operations over periods benefited (generally the expected life of the asset).
折旧	将有形资产的成本分摊到各受益期（通常是资产的预期寿命）营运作业的过程。
Differential Cost	The difference in total cost between two alternatives. (Also called Incremental Cost).
增量成本	两种可选方案下总成本的差额。（又称“增量成本”。）
Direct Cost	A cost that is specifically identified with a single cost object.
直接成本	具有特定单一成本对象的成本。
Direct Costing	Method of inventory costing that includes all direct manufacturing costs and variable indirect manufacturing costs as inventory (fixed indirect manufacturing costs are excluded). (Also called Variable Costing.)
直接成本法	一种计算存货成本的方法。在这个方法下，把所有的直接制造成本和变动性的间接制造成本计作存货成本（固定性制造成本不包括在内）。（又称“变动成本法”。）
Direct Labor Cost	The compensation of all labor that can be identified with a cost object.
直接人工成本	能够确定其成本对象的劳工报酬。
Direct Materials Cost	The acquisition cost of all materials that can be identified as part of the cost object.
直接材料成本	能够确定其成本对象的材料购置成本。
Direct Method	1. Method of allocating service department costs that ignores any services rendered by one service department to another, allocating each service department's costs directly to the production departments. (Also called Direct Allocation Method.) 2. A method of preparing The Statement of Cash Flows where net cash flow from operating activities are reported as major classes of operating cash receipts and cash disbursements (as opposed to indirect method.)

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(March 1, 2024)

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
直接法	1. 分配辅助车间（部门）成本的方法。在这种方法下，一个辅助部门接受另一个辅助部门所提供的服务，都忽略不计；每一个辅助部门的成本都直接分摊给生产部门。（又称“直接分摊法”。） 2. 编制现金流量表的方法。在这种方法下，从各经营活动所得的净现金流量，在报表上分列作经营现金收入和现金支付（这个做法与间接法相反）。
Direct Write-off Method	A method of accounting for bad debts in which they are expensed in the period in which they are identified as uncollectible.
直接注销法	坏账的会计记账方法，依照此方法，被认定无法收回的账款在该期记作费用。
Disbursement	The payment of cash.
支付	现金的支付。
Disclosure	An explanation or exhibit attached to a financial statement, or report.
披露	附于财务报表或报告的说明或表式。
Discontinued Operations	Business divisions or assets of a company that were formerly part of its operations until being either divested or terminated.
终止经营	曾是公司经营的业务部门或资产，直到被剥离或终止。
Discount	1. In the case of debt securities, the difference between the price paid by an investor and the face value. 2. In the case of products for sale, the difference between the price paid by a customer and the full price of the item.
贴现，折扣	1. 在债务证券中，指投资者支付的价格与面值之差。 2. 在产品销售中，指客户支付的价格与该商品的原价之差。
Discount Factor	The present value of one unit of currency that is expected to be received in future years.
折现系数、贴现系数	预期于将来年份收到的一个单位货币的现值。
Discount on Bonds Payable	The difference between the face value of the bonds and its selling price when the selling price is less than the face value.
债券折价	债券售价低于账面价值时,账面价值与售价之间的差额。
Discount Rate	The interest rate used to convert future cash flows to their present value.
贴现率	用于将未来现金流量转换为现值的利率。

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(March 1, 2024)

财务与管理会计助理考试所用专业词汇

(2024年3月1日)

TERM 词汇	DEFINITION 定义
Distribution	The mechanism by which products or services are delivered to the customer.
分销	向客户交付产品或服务的机制。
Dividend	The distribution of part of a company's earnings to shareholders.
股利	将公司的部分盈利分配给股东。
Dividend Declaration Date	The date on which the board of directors declares a dividend.
股息公告日	董事会宣布股息的日期。
Dividend Payout	The amount of the dividend paid on a share of stock in a year.
股利分发, 股利发放	一年中对每股股份支付的股利金额。
Dividend Payout Ratio	The annual dividend per share of stock as a proportion of Earnings per Share.
股利支付率, 股利发放率	每股股份的年股利占每股盈利的比例。
Double-entry Bookkeeping	A method of recording transactions where for every business transaction, an entry is recorded in at least two accounts as a debit or credit.
复式记账	一种记录交易的方法, 在这种方法中, 每笔交易至少在两个账户中记录为借方或贷方。
Earnings	The excess of revenue over expenses for an accounting period. Sometimes used synonymously with net earnings, net income, or income.
盈余	会计期间营业收入超过支出的部分。有时与净盈利、净利润、或收益同义。
Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA)	A metric used to evaluate profitability; it eliminates the effects of financing and accounting decisions.
税息折旧及摊销前利润 (EBITDA)	用来估计盈利率的指标; 它把融资和会计决策的影响排除在外。

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TERM 词汇	DEFINITION 定义
Earnings Distribution	A probabilistic distribution of earnings outcome such that one can estimate the probability of obtaining a certain level of earnings. Used in risk management.
盈余分布	盈余结果的概率分布。可以据此对获得某一盈利水平的概率作出估计。用于风险管理。
Earnings Per Share (EPS)	Net income available to common shareholders on a per share basis.
每股收益 (EPS)	普通股的股东可以获得的每股净利润。
Efficiency (Usage) Variances	The difference between the actual quantity of input used and the budgeted quantity of input, multiplied by the budgeted price.
效率 (用量) 差异	实际耗用的投入量与预算投入量之差，乘以预算价格。
Enterprise-Wide	Used to describe systems and processes in use throughout an organization.
整个企业	此词用于描述整个组织机构所使用的各项系统和流程所包括的范围。
Entity	A person, partnership, corporation, or other separate identifiable unit.
实体、主体	个人、合伙企业、公司或其他独立的可以识别的单位。
Equity	The residual amount after deducting an entity's liabilities from its assets. The amount that shareholders own in a corporation.
权益，产权、净资产	实体的资产扣除负债后的余额。股东在公司中拥有的金额。
Ethics Code	A list of principles and/or standards governing the conduct of individuals within an organization.
道德守则	约束组织机构内各人行为的一组原则和/或准则。
Ethics Help-Line	A resource for obtaining guidance on ethical dilemmas; generally in the form of an exclusive telephone number that connects to an ethics counselor.
道德热线	在道德问题上处于两难境地时，获得指导意见的地方。通常是个专用的电话号码，可与道德问题的咨询人员取得联系。
Exception Reporting	Reporting that alerts management by focusing on significant deviations from planned performance.
编制例外报告	用来提醒管理层关注显著偏离计划绩效的情况报告。

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
Expenditure	Payment for goods or services received that may be made at either the time the goods or services are received or a later time.
支出	为所收到的商品或服务支付的款项, 支出可在收到商品或服务的同时或以后。
Expense	Cost of goods and services used in the current accounting period.
费用	当期会计期间使用的商品和服务的成本。
Expense Recognition	The recording in the accounting system of a cost.
费用的确认	将一项成本记入会计系统。
External Financial Reporting	The reporting of financial information focused on an external audience (lenders, investors, and the general public).
编制对外财务报告	以外部信息使用者（放款人、投资者和一般公众）为重点而编制财务信息报告。
Extraordinary Items	Under GAAP, events that are unusual in nature and infrequent in occurrence.
非经常性损益	在公认会计原则（GAAP）下，指不寻常，很少出现的事项。
Factory Overhead	All manufacturing costs except direct materials and direct labor.
工厂间接费用	除直接材料和直接人工以外的所有制造成本。
Favorable Budget Variance	A variance arising when actual or current performance exceeds expected performance.
有利预算差异	实际或当期绩效超出预期绩效的差异部分。
Feedback	The process of informing users of information about how actual performance compares with the expected or desired level of performance.
反馈	告知用户实际绩效与预期或期望的绩效水平相比如何的过程。
Financial Accounting	The accounting for assets, equities, revenues and expenses of an entity; primarily concerned with the historical reporting to external users of the financial position and operations of the entity on a regular periodic basis.
财务会计	有关实体资产、权益、营业收入和费用的会计；主要涉及向报表的外部使用者定期提供实体财务状况和营运结果的历史报告。
Financial Budget	The part of the Master Budget that includes the Capital Budget, Cash Budget, Budgeted Balance Sheet, and Budgeted Statement of Cash Flows.

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
财务预算	总预算的一部分, 包括资本预算、现金预算、预计资产负债表和预计现金流量表。
Financial Instrument	An instrument having monetary value (e.g., bond).
金融票据, 金融工具	有货币价值的票据 (如债券)。
Financial Leverage	The extent to which the assets of an entity are financed with debt.
财务杠杆	用债务为一个实体的资产提供融资的程度。
Financial Leverage Ratio	Total assets as a proportion of total common equity, which measures the extent of financial leverage.
财务杠杆比率	总资产占普通股权益总额的倍数, 用这一比例衡量财务杠杆的程度。
Financial Reporting	Presentation of financial information indicating an entity's financial position, operating performance, and funds flow for an accounting period.
编制财务报告	报告财务信息, 说明会计期间实体的财务状况、营运绩效和资金流量。
Financial Statement	A report containing financial information about an organization, including the Balance Sheet (or Statement of Financial Position), Income Statement, and Cash Flow Statement.
财务报表	某一组织财务信息的报告书, 包括资产负债表 (或“财务状况表”)、利润表和现金流量表。
Financing Expenses	Expenses incurred by an entity in order to issue debt or equity securities.
融资费用	实体为了发行债务或股票而发生的费用。
Finished Goods Inventories	The part of inventory that accounts for the completed product, ready for sale or other disposition.
成品存货	存货中的完工产品, 可供立即销售或作其他处置。
Firm	A business entity, such as a corporation.
公司	企业实体。
First-In-First-Out (FIFO)	A method of inventory valuation and cost flow assumption, where the ending inventory cost is computed from the most recent purchases and the cost of goods sold is computed from the oldest purchases, including beginning inventory.

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(2024 年 3 月 1 日)

TERM 词汇	DEFINITION 定义
先进先出法 (FIFO)	存货估价和成本流假设的一种方法，其中期末存货根据最近的采购成本计算，而销货成本根据最早的采购成本计算，包括期初存货。
Fiscal Year	Any accounting period of 12 successive calendar months (or 52 weeks, or 365 days), used by an entity for financial reporting.
会计年度，财政年度	任何一个由连续 12 个日历月（或 52 周或 365 天）组成的会计期间，为实体在编制财务报告时所采用。
Fixed Asset	A noncurrent, nonmonetary, tangible asset used in the normal operations of a business.
固定资产	企业正常营运中运用的非流动性、非货币性的有形资产。
Fixed Asset Turnover	Measures an entity's ability to generate sales from fixed assets. It relates sales to net property, plant, and equipment.
固定资产周转率	用来衡量企业从固定资产中产生销售的能力。它把企业的销售额和它的厂场设备净额联系起来。
Fixed Budget	A budget with fixed and unchangeable amounts of revenues and expenses. (Also called a static budget.)
固定预算	营业收入和支出金额一经确定就固定不变的预算。（又称“静态预算”。）
Fixed Charge Coverage Ratio	A leverage ratio, represented as earnings before fixed charges and taxes divided by fixed charges. Fixed charges include interest, required principal repayments, and leases. (Also called Earnings Coverage)
固定费用保障比率	以扣除固定费用和税款之前的盈利数，除以固定费用所得的一项杠杆比率。固定费用包括利息、需要偿还的本金、以及租赁费用。（又称“收益偿债能力比率”。）
Fixed Charges	Fixed financial costs such as interest payments and lease (rent) payments.
固定费用	利息支出和租赁（租金）支出等固定性财务成本。
Fixed Cost	A cost that does not vary with the volume of activity in the short term. (Also called Non-variable Cost or Constant Cost.)
固定成本	短期内不随作业量而变化的成本。（又称“不变成本”或“恒定成本”。）
Fixed Overhead	Overhead Costs that do not vary with the level of output

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
固定间接费用	不随产量水平变动的间接成本。
Flexible Budget	A budget in which the budgeted amounts may be adjusted to any activity level.
弹性预算	预算金额可按企业作业量水平加以调整的预算。
FOB (free on board) Destination	The seller pays the shipping costs. Title passes to the buyer upon receipt of the goods.
目的地交货	卖方支付运费。买方收到货物后, 货物所有权转归买方。
FOB (free on board) Shipping Point	The buyer pays the shipping costs. Title passes to the buyer when the goods are shipped.
起运点交货	买方支付运费。货物发运后, 货物所有权转归买方。
Forecast	A projection of the expected financial position, results of operations, and cash flows based on expected conditions in the future.
预测	根据未来的预期情况, 对未来财务状况、营业结果和现金流量所作的推断。
Fraud Triangle	A model for explaining the factors that cause someone to commit occupational fraud. It consists of three components (opportunity, pressure, and rationalization).
舞弊三角	解释产生职业欺诈因素的模型。包括三个组成部分(机会、压力和合理化)。
Fraudulent	Intentional perversion of truth in order to induce another to part with something of value or to surrender a legal right.
欺诈	为了诱使另一方放弃有价物品或放弃合法权利而故意歪曲颠倒事实。
Full Cost	The sum of all the costs in all the business functions.
全部成本	企业全部各项功能的所有成本的总额。
Full-disclosure Principle	The principle that requires companies to disclose any circumstances and events that would make a difference to the users of the statements.
充分披露原则	要求公司披露任何会对财务报表使用者有影响事项及情况的原则。
Function	The general end or purpose to be accomplished by an organizational unit, such as administration, selling, or research. It can also be a group of related activities serving a common end.

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TERM 词汇	DEFINITION 定义
职能	由行政管理、销售或研发等组织部门实现的一般目标或目的。也可以是服务于共同目标的一组相关活动。
General Ledger	The primary record of a company's financial information containing all of the accounts maintained by the company.
总账	公司财务信息的主要记录，包括公司的所有账目。
Generally Accepted Accounting Principles (GAAP)	The body of accounting rules, methods, and procedures endorsed by the accounting profession, either by convention or by authoritative literature, as a guide to the preparation of financial statements.
公认会计原则 (GAAP)	经由惯例或权威性文献形成的、为会计行业所认可的一系列会计规则、方法和程序，用于指导财务报表的编制。
Goal Congruence	A characteristic of a management control system that is structured so that the goals of individuals are consistent with the goals of the organization.
目标一致性	管理控制系统的一个特征，通过这样的结构，能使职工的目标与企业的目标取得一致。
Going Concern	The assumption that, in the absence of evidence to the contrary, a firm will continue to exist indefinitely.
持续经营	一项会计假设，指在没有相反证据的情况下公司将无限期继续存在下去。
Goodwill	The excess of the fair market value an entity above its identifiable net assets.
商誉	超出实体可识别净资产的那部分公允市值。
Gross Profit Margin	Net sales less cost of sales. (Also called Gross Profit.)
边际毛利	销售净额减销售成本。（又称“毛利”。）
Gross Profit Margin Percentage	Gross profit divided by sales.
毛利率	毛利除以销售额。
Gross Revenue	Total unadjusted revenue. (Also called Gross Sales.)
营业收入总额	未经调整的营业收入总额。（又称“销售总额”。）
Historical Cost	The amount originally paid for an asset, unadjusted for subsequent changes in value. (Also called Acquisition Cost or Original Cost.)

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TERM 词汇	DEFINITION 定义
历史成本	最初为资产支付的金额，对随后的价值变动不加调整。（又称“购置成本”或“原始成本”。）
IMA Statement of Ethical Professional Practice	A commitment to ethical professional practice made by members of the Institute of Management Accountants (IMA) that includes standards that guide the conduct of members including competence, confidentiality, integrity, and credibility. The statement also includes guidelines for the resolution of ethical conflict.
美国管理会计师协会职业道德守则公告	美国管理会计师协会的会员在职业道德行为方面所作的承诺，其内容包括引导会员的各项行为标准，包括胜任能力、保密、正直和诚信。该准则也提供解决道德冲突的指导。
Income Statement	A financial statement that reports the results of operations for a period of time. By presenting revenues, expenses, gains, losses, and net income, it measures a company's success over a time period. (Also called Statement of Earnings.)
利润表	报告一个时期经营成果的财务报表。表上列示各项收入、费用、利得、损失和净利润，藉以衡量该公司某一时期所取得的成就。（又称“损益表”。）
Income Tax	An annual tax levied by a government on the financial income of an entity.
所得税	政府对实体财务收益征收的年度赋税。
Incorporated (Inc.)	A company formed into a legal corporation.
法定公司	组成为合法法人的公司。
Incremental	The difference in cash flow, both as to amount and as to timing, between two alternative courses of action.
增量	在金额和时间两方面，在两种可选行动路线下所获现金流量之差。
Indirect Cost	Any cost not directly identified with a single final cost object, but identified with two or more final cost objects or with at least one intermediate cost object. All costs other than direct materials and direct labor. (Also called Overhead Cost or Burden.)
间接成本	凡是没有直接确定单一的最终成本对象，而是确定了两个或多个最终成本对象或至少一个中间成本对象的成本。除直接材料和直接人工之外的所有成本。（又称“间接费用”或“负担”。）

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(2024年3月1日)

TERM 词汇	DEFINITION 定义
Indirect Method	A method of preparing the Cash Flow Statement where net cash flow from operating activities is determined by adding back to or deducting from net income those items that had no effect on cash.
间接法	编制现金流量表的一种方法。采用此法时，从营业活动所得的净现金流量，是把对现金没有影响的项目加回到净利润中或从净利润中扣减。
Input Controls	Controls that ensure the complete and accurate recording of authorized transactions by authorized users and identify rejected and duplicate items.
输入控制	确保由授权用户完整准确地记录已获准的交易，并查明不合格和重复项目的控制措施。
Insurance	A form of risk management used to hedge against the risk of a contingent, uncertain loss; the transfer of the risk of a loss from one entity to another, in exchange for payment.
保险	风险管理的一种方式，以应对可能发生的、不确定的损失的措施；把损失的风险，通过付出费用，从一个实体转移给另外一个实体。
Intangible	A type of non-current asset that has no physical substance and whose value comes from rights or advantages conferred upon the owner. Examples are patents, copyrights, trademarks, brand names, licenses, and goodwill.
无形资产	一种没有有形物质的非流动性资产，其价值源于赋予拥有者的权利或益处。实例有专利、版权、商标、品牌名称、许可证和商誉。
Integrity	An ethical standard in the IMA Statement of Ethical Professional Practice that requires members to avoid conflicts of interest and refrain from activities that would discredit the profession.
正直	美国管理会计师协会职业道德守则公告中的一项道德标准，要求会员避免利益冲突，并且不从事任何有损职业声誉的活动。
Interest	The cost incurred or amount earned for the use of borrowed capital.
利息	使用借贷资本所发生的费用或赚取的金额。
Interest-Bearing	A debt instrument that includes a provision that interest be paid.
有息债券	包含付息规定的债务证券。
Internal Control	Controls established by management to ensure adherence to management policies, safeguarding of assets, and completeness and accuracy of records.

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TERM 词汇	DEFINITION 定义
内部控制	由管理层建立的控制措施，目的是确保遵守各项管理政策、保护资产并确保记录的完整准确。
Internal Control Risk	The risk that internal controls are not effective, because of either inadequate set-up and design or lax execution.
内控风险	由于制订或设计的各项内部控制方法不妥或执行不严而引起的风险。
Internal Factors	In strategic planning, an analysis of the internal strengths and weaknesses of an entity.
内部因素	在战略性规划中，对实体内部优势和弱势所作的分析。
Inventory	The actual raw materials, supplies, goods on hand, goods in process of manufacture, and goods in transit, in storage, or consigned to others, or the act of accounting for, listing and pricing inventory.
存货（用作名词时）； 盘存（用作动词时）	用作名词时，指实有的原材料、消耗品、库存商品、在制品、在途商品、在库商品或寄售商品。用作动词时，指存货的核算、造册和定价行为。
Inventory Turnover	A ratio that measures the number of times a firm's average inventory is sold during a year.
存货周转率	指一年内公司平均存货被出售的次数。
Inventory Valuation	The measurement of the cost assigned to items in inventory.
存货计价	将成本分配给各项存货的计量结果。
Invested Capital	The amount of capital contributed to a business by equity investors, either directly or through the retention of earnings.
投入资本	股权投资者以直接方式或通过收益留存，投入于该企业的资本金额。
Investment	Expenditure to acquire property or other assets in order to produce income; also, the asset so acquired.
投资	为了产生收益而购置财产或其他资产所花费的支出；也指为此购置的资产。
Job Order Costing	A method of cost accounting that accumulates costs for individual jobs or lots.
分批成本法	按各项任务或批次累积成本的成本核算方法。

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(March 1, 2024)

财务与管理会计助理考试所用专业词汇

(2024年3月1日)

TERM 词汇	DEFINITION 定义
Joint Product Costing	A method of cost accounting used when simultaneously producing or otherwise acquiring two or more products (joint products) that must, by the nature of the process, be produced or acquired together. (Also called Common Cost.)
联产品成本法	由于工艺的性质而必须同时生产或以其他方式同时获取两种或更多种产品（联产品）时，所用的成本核算方法。（又称“共同成本”。）
Joint Venture	A business enterprise jointly undertaken by two or more companies, who share the investment, risks, and profits.
合资企业	两家或更多公司共同分担（分享）投资、风险和利润而组成的工商企业。
Journal	A record of original entry that records transactions in chronological sequence.
日记账	按时间顺序记载交易的原始分录的记录。
Just-In-Time Manufacturing (JIT)	A manufacturing process where products are produced or procured as they are needed rather than when they can be made
适时生产（JIT）	在需要时而非在可能时生产或采购产品的制造过程。
Last-In-First-Out (LIFO)	A method of inventory valuation and cost flow assumption, where ending inventory is measured by assigning the most recent costs incurred to costs of goods sold, and the earliest costs to ending inventory.
后进先出（LIFO）	存货估价和成本流假设的一种方法，其将最近发生的成本分配给销货成本，并将最早的成本分配给期末存货。
Ledger	A book of accounts; any book of final entry.
分类账	一种账簿；把分录最终记入的任何账簿。
Letter of Credit	A binding document from a bank guaranteeing that a buyer's payment will be received on time and for the correct amount. Often used in international trade to eliminate perceived risks.
信用证	由银行开具的有约束力的文件，保证及时足额收到买方的付款。通常在国际贸易中用于消除可以察觉的风险。
Leverage	The extent to which a firm is financed by debt.
杠杆	企业通过债务筹集资金的程度。
Liability	Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

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TERM 词汇	DEFINITION 定义
负债	负债是指由于以往事项而发生的企业现有义务，这种义务将使该企业在未来向其他实体转移资产或提供服务，会导致将来经济利益的损失。服务
Line of Business	A set of operations directed to the production and sale of a distinctive type of goods or services to customers
行业	为客户生产和销售某类特定商品或服务的各项经营的总称。
Line of Credit	An agreement usually by a bank to make loans, not to exceed a specified total amount, when needed by a customer
信用额度	银行在客户需要贷款时约定的贷款上限。
Liquidity	Ability to convert an asset into cash quickly.
流动性	资产迅速转换为现金的能力。
Long Run	A time period of sufficient length to enable decision makers to adjust fully to a market change; the period of time in which all costs are variable.
长期	让决策者对市场变动做出完全反应的足够期限；全部成本均为变动成本的期限。
Long-Term Debt to Equity Ratio	Measure of the financial leverage of a firm.
长期负债与权益比	衡量一家企业财务杠杆的尺度。
Long-Term Liabilities	Debts due for repayment more than one year in the future or beyond the normal operating cycle.
长期负债	还款期限超过一年或正常营业周期的债务。
Maintenance	Expenditures necessary to achieve the originally anticipated useful life of a fixed asset.
维护	达到固定资产原预期使用寿命所需的支出。
Management	The process of leading and directing all or part of an organization, often a business, through the deployment and organization of resources.
管理	通过资源的部署和组织，领导和指挥一个组织（通常是企业）的全部或一部分。

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Management Accounting	The process of identification, measurement, accumulation, analysis, preparation, interpretation, and communication of financial information used by internal decision makers in order to plan, evaluate, and control an entity and to assure appropriate use of and accountability for its resources. (Also called Managerial Accounting.)
管理会计	内部决策者对财务信息的确定、计量、累计、分析、编制、解释和传递过程，以便规划、评估和控制一个实体，并保证以妥善而负责的方式使用其资源。
Management Control	An organized, integrated process and structure through which management attempts to achieve enterprise goals effectively and efficiently.
管理控制	管理层试图藉有组织的、互相协调的步骤和结构，有效率地达成企业的目标。
Management-by-Exception	The management practice of focusing on areas that deserve attention and ignoring areas that seem to be running smoothly.
按例外原则管理	把重点放在需要注意的方面、而对看来运行流畅的方面予以搁置的一种管理方式。
Manufacturing	The transformation of raw materials into finished goods.
制造	将原材料转变为制成品的过程。
Manufacturing Cost	The costs incurred to transform materials into other goods through labor and factory facilities.
制造成本	把各项材料通过劳动力和工厂设施转变为其他商品的过程中所发生的各项成本。
Margin of Safety	The excess of budgeted sales over the break-even volume.
安全幅度，安全边际	预算销售量超出保本点数量的差额。
Marginal Cost	Cost resulting from the production of one additional unit.
边际成本	产量增加一个单位所发生的成本。
Market Price	The current price for which a good or service is offered in the marketplace.
市场价格，市价	在市场上供应一项商品或服务的现行价格。

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TERM 词汇	DEFINITION 定义
Market Value	The value of a good, a service, or a security as determined by buyers and sellers in an open market.
市值	在公开市场上由所有的买方和卖方确定的商品、服务或证券的价值。
Master Budget	A budget that consolidates all budgets into an overall plan and control document, for a budgeted period. (Also called a Comprehensive Budget.)
全面预算	将一个预算期间的所有各项预算合并为一个总体计划和控制文件的预算。（又称“综合预算”。）
Matching	The process of recognizing expenses in the same accounting period as that in which the related revenues are recognized.
配比	营业收入应与相关的支出于同一会计期间进行确认的做法。
Materiality	The concept that accounting should separately recognize only those events that are relatively important for understanding an entity's statements.
重要性	一项会计概念，指会计只应逐个地确认那些对理解该实体的报表相对重要的事项。
Maturity Date	The date on which a debt becomes due for payment.
到期日	应该偿还债务的日期。
Maturity Matching	The matching of asset and liability maturities, i.e., financing long-term assets with long-term sources and short-term needs with short-term sources.
资产负债的到期匹配	负债与资产期限相匹配；即用长期来源为长期资产提供融资，短期来源为短期需要提供融资。
Mixed Cost	A cost composed of fixed and variable elements.
混合成本	由多项固定成本和变动成本混合组成的成本。
Monetary Items	Money or a claim (an obligation) to receive (or pay) a sum of money, the amount of which is fixed or determinable without reference to future prices of specific goods and services.
货币性项目	其金额固定不变或无须考虑特定商品和服务未来价格即可确定收到（或支付）钱款的权利（义务）。
Mortgage	A claim given by the borrower to the lender against the borrower's property.

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TERM 词汇	DEFINITION 定义
抵押贷款	借款人把自己的财产押给放款人，作为还款保证。
Net Income	Income for a period after subtracting expenses from all sources for that period. (Also called Net Earnings.)
净利润	一段时期所有来源的收入减去支出后的利润。（又称“净盈利”。）
Net Loss	The negative amount that results when expenses are greater than revenues.
净损失	开支大于收入时导致的负值。
Net Profit Margin	A financial ratio where net income is divided by sales. (Also called Net Profit Margin Percentage.)
净利润率	把净利润除以销售总额所得的一项财务比率。（又称“净利润率百分比”。）
Net Working Capital	Current assets less current liabilities.
净营运资本	流动资产总额减去流动负债总额。
Net Working Capital Ratio	A liquidity financial ratio that measures net working capital as a percent of total assets.
净营运资本比率	一项衡量流动性的财务比率，它计算净营运资本对资产总额的百分比。
Nonprofit	A business that has been granted tax-exempt status by the Internal Revenue Service (IRS) because it furthers a social cause and provides a public benefit.
非盈利组织	因促进社会事业并提供公共利益而被美国国税局（IRS）授予免税地位的企业。
Nonrecurring Items	One-time occurrences for an entity involving unusual income or expense.
非经常性项目	实体一次性发生的非常规收入或支出。
No-par Stock	The shares of a company that carry no nominal or par value.
无面值股份	不带名义价值或面值的公司股份。
Notes Payable	A short-term debt instrument whereby the issuer promises repayment on or before a specified date.
应付票据	发行人承诺在指定日期的当天或之前偿还债务的短期债务票据。

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Objectivity	A trait of financial reporting that emphasizes the verifiable, factual nature of events or transactions and minimizes personal judgment in the measurement process.
客观性	财务报告的一个特性，强调事项或交易的可证实性、真实性，并在计量过程中尽量减少个人判断因素。
Obsolescence	The loss in usefulness of an asset caused by technological or market changes.
过时，陈旧	因技术或市场变化造成资产有用性的丧失。
Operating Budget	Detailed projection of all estimated revenue, expenses, and income based on forecasted sales revenue during a given period (usually one year). (Also called Operational Budget.)
经营预算	根据一个特定时期（通常为一年）的销售收入预测额，对营业收入、各项费用和收益所作的详细预测。（又称“业务预算”。）
Operating Cycle	The average time between the acquisition of materials or services and the final cash realization from the sale of products.
营业周期	从购置材料或服务到最终产品销售变现所需的平均时间。
Operating Expenses	Expenses incurred in the course of ordinary activities of an entity.
营业费用	在实体开展常规活动过程中发生的费用。
Operating Income	Earnings before Interest and Taxes (EBIT).
营业利润	扣除利息和税金前的收益。
Operating Lease	A lease that does not meet the criteria for capitalized a lease; accounted for as rental payments.
经营性租赁	不符合资本化租赁标准的租赁；记为支付租金。
Operating Leverage	The percent of fixed costs in a company's cost structure.
营运杠杆	固定成本在公司成本构成中的百分比。
Operating Profit	The profit from a firm's core ongoing business operation.
营业利润	从企业持续经营的核心业务所得的利润。
Operating Profit Margin	A financial ratio represented as operating profit divided by sales. (Also called Operating Profit Margin Percentage.)

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TERM 词汇	DEFINITION 定义
营业利润率	以营业利润除以销售额所得的一项财务比率。（又称“营业利润率百分比”。）
Operational Budget	A plan for the revenues and expenses associated with operating activities of a given period. (Also called Current Budget.)
营业预算，业务预算	对给定时期与营业收入和支出相关的营运活动的计划。（又称“当期预算”。）
Operational Risk	Risks resulting from breakdowns in internal procedures, people and systems.
营运风险	因企业内部的程序、人员和系统故障而引起的各项风险。
Operations	Activities of an entity that deal with producing, delivering and selling goods or services.
运营	实体从事商品或服务的生产、交付和销售等各项活动。
Opportunity Costs	The value of the forgone alternatives.
机会成本	被放弃选项的价值。
Ordering Cost	The cost of preparing a purchase order, and the special processing and receiving costs related to the number of orders processed.
订货成本	准备采购订单的成本以及与处理订单的数量相关的专门处理和接收成本。
Organizational Structure	How an enterprise organizes its internal functions—the vertical and horizontal relationships between departments, divisions, and reporting lines.
组织结构	企业整合其内部职能部门的方式，包括各部门间横向和纵向的汇报关系。
Output Controls	Output controls ensure that a complete and accurate audit trail of the results of processing is reported to appropriate individuals for review.
产出控制	产出控制用以确保已将处理结果的完整准确的审计跟踪报告给适当的人员，供其审查。
Outstanding Shares	Shares of stock that are owned by shareholders rather than by the corporation.
发行在外股份、流通股份	股东拥有而不是公司拥有的股份。
Overhead	Indirect costs.
间接费用	间接成本。

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TERM 词汇	DEFINITION 定义
Overhead Allocations	Methods used to assign overhead costs to products, activities, or processes
间接费用分摊	将间接成本分配给各项产品、作业或流程所用的方法。
Overhead Budget	The estimated or planned expenditures of an entity for overhead costs (costs other than those directly related to products or services).
间接费用预算	实体对间接成本（与产品或服务直接相关的成本以外的成本）的估算或计划的开支。
Overhead Rate	The ratio of overhead costs for a specific period related to the amount of some measurable causal factor during the same period. (Also called Burden Rate.)
间接费用分摊率	特定期间的间接成本与同一期间这项成本的可衡量起因之间的比率。（又称“负担率”。）
Owners' Equity	Claims of the owners to the firm's assets.
所有者权益	公司所有者对公司资产的索赔权。
Paid-In Capital	The amount paid by investors in exchange for stock. (Also called Contributed Capital.)
实缴资本	投资者为换取股权所支付的金额。（又称“投入资本”。）
Par Value	1. The dollar amount printed on the face of some stock certificates. 2. The face value of a bond.
面值	1. 印在一些股票上的货币金额。 2. 债券的面值。
Participative Budgeting	A type of budgeting that allows managers to participate in the preparation of budgets. (Also called Bottom-Up.)
参与性预算法	允许经理参与预算制定的一种预算编制法。（又称“自下而上预算法”。）
Partnership	The relationship between two or more people to do trade or business. Each person contributes money, property, labor or skill, and shares in the profits and losses of the business.
合伙企业	两个或两个以上人之间进行贸易或者商业的关系。每个人贡献金钱，财物，劳动力或者技能，并分享企业的利润和损失。

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TERM 词汇	DEFINITION 定义
Payroll Cost	1. Payments to employees for labor services. 2. Taxes and tax-like payments an employer incurs as a legal condition of employment such as unemployment insurance paid to state and federal governments.
工资成本	1. 向员工支付的劳动服务费用。 2. 雇主依法根据雇佣关系缴纳的赋税和类似赋税的款项，如向州政府和联邦政府缴纳的失业保险。
Performance	A general term applied to part or all of the conduct or activities of an entity over a period of time, often with reference to some standard.
业绩，绩效	这一术语通常用于评估实体在一段时期中所开展的部分或全部行为或各项作业活动的情况，通常会参照某一标准。
Performance Evaluation	A management process of reviewing an employee's performance over a period of time, comparing that performance to expectations or standards, and communicating the results to the employee.
业绩评价	考察一段时期雇员业绩的管理方法，将各项业绩与期望或标准相对照，并将结果告知雇员。
Performance Measurement	A quantification of the effectiveness and efficiency with which the objectives of a responsibility center have been accomplished.
业绩考核	量化某一责任中心完成各项目标的效果和效率。
Period Cost	An expenditure or loss that is charged to the current period rather than as a cost of the products produced in that period.
期间成本	计入当期的费用或亏损、而不计入当期产品的制造成本。
Periodic Inventory System	A method of recordkeeping that involves updating the accounting records at the end of the accounting period.
定期盘存制	在期末更新存货会计记录的一种记账法。
Perpetual Inventory System	A method of recordkeeping that involves updating the accounting records at the time of every purchase, sale, and return.
永续盘存制	在每次采购，销售，和返还后更新存货会计记录的记账法。
Physical Inventory	A physical count of all inventories on hand.
实地盘存，实物盘存	实际清点所有各项存货。

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TERM 词汇	DEFINITION 定义
Plant	Land, buildings, machinery, equipment, furniture and other fixed assets used to produce products.
工厂	用于生产产品的土地、建筑物、机器、设备、家具和其他固定资产。
Plant-Wide Overhead Rate	A single overhead rate for an entire plant used to allocate overhead costs to products produced in the plant.
全厂间接费用分摊率	一项单一的分摊比率，用于将整个工厂产生的间接成本分配给该工厂生产的产品。
Preferred Stock	Capital stock that provides a fixed dividend paid before any dividends are paid to common shareholders. It takes precedence over common stock in the event of liquidation.
优先股	在普通股东获得任何股利前，优先获得固定股利的股本。发生清算时，优先股较普通股拥有优先权。
Premium	The extra amount paid for a security over and above its intrinsic or par value.
溢价	为证券支付的超出其内在价值或面值的额外金额。
Premium on Bonds Payable	The difference between the face value of the bonds and its selling price when the selling price is greater than the face value.
债券溢价	债券的售价大于其面值的差额部分。
Prepaid Expenses	Payments made for services to be received after the date of payment.
预付费用	为付款日之后才接受的服务所提前支付的款项。
Price Variance	The difference between actual price and budgeted price multiplied by the actual quantity of input. (Also called Rate Variance or Sales Price Variance.)
价格差异	实际价格和预算价格之差乘以实际投入量。（又称“费率差异”或“售价差异”。）
Price/Earnings (P/E) Ratio	Current Market Price per share divided by Earnings per share (EPS).
市盈（P/E）率	每股当前市价除以每股收益。
Price-to-Book Ratio	Current Market Price per share divided by Net Book Value per share. (Also called Market-to-Book Ratio.)
市价对账面比率	每股现行市价除以每股账面净值。（又称“市净率”。）

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TERM 词汇	DEFINITION 定义
Private Company	A firm whose shares do not trade on public exchanges and are not issued through an initial public offering (IPO).
私营企业	一个公司的股票既不在公开交易所交易，也没有通过首次公开募股(IPO)发行。
Pro Forma Statements	1. Financial statements that have one or more assumptions or hypothetical situations built into the data. 2. Budgeted balance sheets and income statements are sometimes referred to as pro forma statements.
预计报表	1. 数据中嵌入了一项或多项假设或假定条件的财务报表。 2. 预算资产负债表和预算利润表有时称为预计报表。
Process Costing	A method of allocating manufacturing cost to mass-produced identical or similar products to determine an average cost per unit. Each unit receives the same manufacturing input as every other unit. Refineries, paper mills, and food processing companies are examples that use process costing.
分步成本法	把制造成本分摊给大规模生产的相同或类似产品、从而确定单位平均成本的方法。每个单位的制造投入与各个其他单位相同。采用分步成本法的实例有精炼厂、造纸厂和食品加工公司。
Processing Controls	Controls on the processing stage of an information system, including Run-to-Run controls, Operator Intervention controls, and Audit Trail controls.
信息处理控制	对信息系统处理阶段的控制，包括批次控制、操作员干涉控制和审计跟踪控制。
Product Cost	The direct material, direct labor, and production overhead cost of a product.
产品成本	产品的直接材料、直接人工和间接生产成本。
Product Life Cycle	Phases a product typically experiences in the market, from initial introduction through growth, maturity, and decline.
产品生命周期	产品通常会在市场上经历的各个阶段，从最初引入期，经过成长期，成熟期，再到衰退期。
Product Line	A grouping of similar products.
产品线	类似产品的一个编组。
Production Budget	The planned cost of producing goods during a given period.

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TERM 词汇	DEFINITION 定义
生产预算	给定期间生产产品的计划成本。
Production Costs	The material, labor, and overhead cost of producing products and services. Excludes distribution and selling costs. (Also called Manufacturing Cost.)
生产成本	生产产品和提供服务的材料、人工和间接成本。不包括配送和销售成本。（又称“制造成本”。）
Productivity	The relationship between output and inputs; i.e., the effectiveness of using particular inputs (e.g., labor) to produce an output.
生产力	产出与投入之间的关系；即用特定的投入（如劳动力）生产一定产出的效率。
Profit	The financial benefit realized when revenue generated from a business activity exceeds the costs involved in sustaining the activity in question.
利润	当业务活动产生的收入超过维持相关活动所涉及的成本时而实现的财务利益。
Profit Margin	The profit margin on sales; net income as a percent of sales revenue.
利润率	销售利润率；净利润占销售收入的百分比。
Profit Plan	A schedule of planned or expected revenues, expenses, assets, and liabilities. A profit plan provides guidelines for future operations and appraisal of performance. (Also called Budget.)
利润计划	计划或预计的各项收入、费用、资产和负债的明细表。利润计划对未来的经营和业绩的评估起指导作用。（又称“预算”。）
Profitability Analysis	An analysis performed to determine whether a specific product, group of products, or an entire entity is making a profit.
获利能力分析	为判定某一特定产品、一组产品或整个企业是否获利而进行的分析。
Property, Plant, and Equipment (PP&E)	A balance sheet classification for fixed assets used in business operations. Property, plant, and equipment items are normally grouped and reported at acquisition cost using separate disclosure of accumulated depreciation or depletion. (Also called Plant Assets, Operational Assets, or Fixed Assets.)
不动产、厂房及设备（PP&E）	资产负债表中对企业营运中所用固定资产的类别之一。不动产、厂房及设备项目通常按购置成本进行分类和报告，其累计折旧或损耗单独列示。（又称“不动产”、“营运资产”或“固定资产”。）

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TERM 词汇	DEFINITION 定义
Public Company	A company that has issued securities through an offering, and which are now traded on the open market. (Also called publicly-held or publicly-traded company.)
上市公司	通过募股发行证券且目前在公开市场上交易的公司。（又称“公众持有的公司或公开交易的公司”。）
Purchase Returns and Allowances	Amounts that decrease the cost of inventory purchases due to returned or damaged merchandise.
采购退回和折让	由于退回或破损商品导致存货价值降低的金额。
Qualitative Factors	Factors that are relevant to a decision but which cannot be expressed numerically.
定性因素	与决策相关但无法用数字表示的因素。
Quality	The extent to which a product or service conforms to specifications or provides customers the characteristics that were promised.
质量	产品或服务符合规格或能向客户提供其允诺的特征的程度。
Quick Ratio	A ratio that measures an entity's ability to pay off short-term obligations using the most liquid current assets (excluding inventory). (Also called Acid-Test Ratio.)
速动比率	一种用以衡量一个企业以其流动性最强的资产（不包括存货）偿付其短期债务能力的比率。（又称“酸性测试比率”。）
Quotas	Limits on the amount of a good produced, imported into the country, exported, or offered for sale.
配额	对某一产品的生产量、本国进口数量、出口量或销售量设定的限额。
Rate of Return	A measure of the cash flows from an investment compared to the amount of the investment.
报酬率	投资产生的现金流量与投资额的比率。
Ratio Analysis	The calculation of significant financial and other ratios and the comparison of these ratios with those of prior years, industry averages, or standards.
比率分析	计算重要的财务比率和其他比率，并把这些比率与以前年度的比率、业内平均值或标准加以对比。

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TERM 词汇	DEFINITION 定义
Realize	Converting non-cash resources and rights into money, used in accounting and financial reporting to refer to sales of assets for cash or claims to cash.
变现	把非现金资源和权利变换为货币，用于会计和财务报告中，指出售资产换取现金或索取现金的权利的行为。
Receivable	An amount owed to an entity, whether or not it is currently due.
应收款	某实体应得的款项，与是否当期到期无关。
Recognition	The process of formally recording an item in an entity's financial statements.
确认	把一个项目正式记入一个实体的财务报表的过程。
Reconciliation	A schedule or calculation showing how one amount is derived from another amount.
核对, 调节	显示一个金额如何来自另一个金额的附表或计算。
Recordkeeping	The maintenance of a history of one's activities, as financial dealings, by entering data in ledgers or journals, putting documents in files, etc.
记账	通过在日记账或分类帐中输入数据、或将文件存入文件夹等活动来维护某项活动（如财务交易）的历史记录。
Recourse	The rights of a lender if a borrower does not repay as promised.
追索权	债权人在借款人没有如约还款时所拥有追索欠款的权利。
Relevance	The capacity of information to make a difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm or correct prior expectations.
相关性	信息的一种属性，能帮助用户对过去、目前和未来事项的结果形成预测，或确认或纠正先前预期，从而在决策中产生影响的能力。
Relevant Cost	A cost that should be considered in choosing among alternatives. Only those costs yet to be incurred (future costs) that differ among the alternatives (differential costs) are relevant in decision making.
相关成本	作出抉择时应该考虑的成本。只有那些尚未发生的（未来成本）且在不同抉择中有差异的成本（差别成本）才具有决策相关性。
Relevant Range	The range of economic activity within which estimates and predictions are valid.

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TERM 词汇	DEFINITION 定义
相关范围	指经济活动的范围，在该范围内各项估算和预测才是有效的。
Reliability	The quality of information that assures that information is reasonably free from error and bias and faithfully represents what it purports to represent.
可靠性	信息的质量，指能确保信息在合理范围内没有差错和偏见，且如实反映了其意欲反映的情况。
Reorder Point	The quantity level of an inventory item that triggers an order to replenish the item.
再订货点	某一存货项目需要补货时的数量水平。
Repair	The activity of putting assets back into normal or expected operating condition without an increase in the asset's previously estimated service life.
修理	在不延长先前预测的资产使用寿命的前提下，使资产恢复到正常或预期运行状态的活动。
Replacement Cost	The cost to replace currently owned assets.
重置成本	重置当前资产的费用。
Research and Development Cost	Outlays made in an attempt to discover new knowledge (research) or to use the results of research to develop new or improved products or processes (development).
研究与开发成本	在试图发现新知识（研究）、或利用研究成果来发展新产品和服务、或对现有产品和服务作出改进（发展）中所投入的经费。
Residual Income (RI)	A means of measuring performance of an investment center that stresses profit responsibility and the financial management efficiency of the investment center manager. Residual income is typically calculated as the difference between investment center profits and a charge for capital resources committed to the unit.
剩余收益（RI）	计量投资中心业绩的尺度，强调投资中心经理的利润责任和财务管理效率。剩余收益的一般计算方法是：投资中心利润与投入该单位的资本成本之差。
Retained Earnings	Net income over the life of a corporation less dividends.
留存收益	公司存续期间的净利润减去股利。

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TERM 词汇	DEFINITION 定义
Return	The change in the value of an investment over an evaluation period, including any cash flows received pertaining to the investment during that period.
回报, 报酬	估价期间投资价值的变动, 包括该期间收到的, 与该投资有关的任何现金流量。
Return on Investment (ROI)	The ratio of income earned on the investment to the investment made to earn that income.
投资回报率 (ROI)	在投资上赚取的收益与赚取该收益所付出的投资之比。
Revenue	Inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.
收入	在一段时间内, 实体通过交付或生产商品、提供服务或从事其他活动 (这些活动构成实体持续的主要业务或中心业务), 而带来的资产流入或其他增益或负债的结清 (或两者兼而有之)。
Revenue Center	A responsibility center in which management control is focused on the revenue that the center earns.
收入中心	以营业收入为管理控制重点的责任中心。
Revenue Recognition	An accounting principle under generally accepted accounting principles (GAAP) that determines the specific conditions under which revenue is recorded in the financial statements.
收入确认	在公认会计原则 (GAAP) 下的一项会计原则, 它规定了收入计入财务报表的具体条件。
Revenue-recognition Principle	The principle that revenue should be recognized when it is earned and its collection is reasonably assured.
收入确认原则	当营业收入被获得并且收入的收集有合理保证时, 营业收入才能入账的原则。
Rights	An offer made by a company to its shareholders to enable them to buy new shares in the company at a discount from the market price.
股票购买权	公司向其股东提供的一种权利, 能使股东以低于市场价的折扣价购买公司的新增股份。

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TERM 词汇	DEFINITION 定义
Risk	A measure of the variability of the return on investment
风险	衡量投资回报可变性的一种指标。
Rolling Budget	A moving projection of financial operations for a series of weeks, months, or quarters immediately ahead. At the end of each period, the portion of the projection then lapsed is removed and a new projection for a period of similar length is added to the series. (Also called Continuous Budget.)
滚动预算	对当前几个星期、几个月、或几个季度的时期内的财务营运所作的一系列移动性的预测。在每一个时间阶段结束时，把已经过去了的那个阶段的预测删去，把对新的、类似长度的一个时间阶段所作的预测添加到系列之中。（又称“延续预算”。）
Safety Stock	A quantity of inventory held to meet unanticipated demand during the time between placement of an order and its receipt into inventory, or unanticipated delays in receiving the replenishment.
最低存量，安全库存量	为了满足在下达订单后，订货收到入库前这段时间里的意外需求或防止意外的补货延误而持有的存货量。
Sales Budget	A projection of sales for a given period of time.
销售预算	对一个给定的时间阶段的销售额所作的预测。
Sales Discount	A reduction in the sales price of a product.
销售折扣	产品售价的降低额度。
Sales-Volume Variance	The difference between the flexible budget units and the static budget units multiplied by the budgeted unit contribution margin.
销售数量差异	弹性预算的单位数与静态预算的单位数之间的差额，乘以预算的单位边际贡献。
Salvage Value	The expected value of an asset at the end of its useful life.
残值	一项资产在使用寿命终结时的预期价值。
Segment	One of two or more divisions, product departments, plants, or other subdivisions of an entity reporting directly to a home office, usually identified with responsibility for profit and/or producing a product or service.
部门	直接向总部汇报的实体中两个或多个分部、产品部门、工厂或其他分支之一，通常以利润和/或生产产品或服务责任加以识别。

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TERM 词汇	DEFINITION 定义
Segregation of Duties	A basic key internal control used to ensure that errors or irregularities are prevented or detected on a timely basis by employees in the normal course of business. It requires that no single individual should have control over two or more phases of a transaction or operation.
职责分离	一项基本的重要内部控制措施，用于确保雇员在正常的业务过程中及时预防或发现错误、误差。它规定，一个人不应控制一项交易或营运任务的两个或更多步骤。
Selling Costs	Any expense or class of expense incurred in selling or marketing.
销售成本	指销售或营销中发生的任何费用。
Shareholder	The owner of shares in a company.
股东	公司股份的所有者。
Shareholders' Equity	The owner's equity in a corporation. (Also called Stockholders' Equity.)
股东权益	所有者在公司中的权益。（又称“持股人权益”。）
Short Run	A time period of insufficient length to allow decision makers to adjust fully to a change in market conditions. In the short run, producers may be able to increase output by using more labor or raw materials, but they will not have time to expand the size of their plants.
短期	不足以使决策者对市场条件变动做出完全调整的时间期限。在短期内，生产者也许能通过利用更多劳动力或原材料来增加产出，但没有时间扩大工厂规模。
Short-Term Credit	Credit extended to an entity by a financial institution (Bank Loan), investors (Commercial Paper) or suppliers (Trade Credit).
短期信贷	由金融机构（银行贷款）、投资者（商业票据）或供应商（商业信用）向实体提供的信贷。
Simulation	A method of studying an operational problem, whereby a model of the system or process is subjected to a series of recalculations of possible outcomes to reflect varying assumptions.
模拟	研究营运问题的一种方法，采用这种方法时，系统或流程的模型须对可能的结果进行一系列重复计算，以反映各项不同假设的结果。
Slack	In budgeting, the difference between the costs or expenses actually required in the operation of a responsibility center and the costs or expenses that have been proposed or approved in the budget.

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TERM 词汇	DEFINITION 定义
松弛	在预算中，责任中心在营运中实际需要的成本或费用，与预算中提出或批准的成本或费用之差。
Sole Proprietorship	An unincorporated business that has just one owner who pays personal income tax on profits earned from the business.
个体经营	一个非法人经营实体且只有一个业主，该业主需要为从业务中获得的利润缴纳个人所得税。
Solvency	The ability to pay all debt obligations as they become due.
偿付能力	债务到期时支付所有债务的能力。
Spending Variance	Actual amount of overhead incurred less the expected amount based on the flexible budget for actual inputs.
支出差异	实际产生的间接费用减去根据实际投入制定的弹性预算得出的费用之间的差额。
Spreadsheet	A work sheet organized in the form of a matrix with rows and columns
电子数据表	按行和列的矩阵形式组织的工作表
Standard Cost	The anticipated cost of producing a unit of output; a predetermined cost to be assigned to products produced. Standard cost implies a norm, or what costs should be.
标准成本	预期的单位生产成本；有待分派给已生产产品的预定成本。标准成本意味着一种规范，或成本应该是多少。
Statement of Cash Flow	A statement that classifies cash receipts and payments according to whether they are the result of operating, investing, or financing activities.
现金流量表	根据现金收付是否源于营运、投资或融资活动来分类的报表。
Statement of Changes in Shareholders' Equity	An accounting statement presenting the individual components of Shareholders' Equity at various points in time and the changes that occurred within the individual components.
股东权益变化表	列示不同时间点上股东权益的组成部分以及各部分所发生的变动的会计报表。
Statement of Earnings (Income Statement)	A financial statement that reports revenues, expenses, gains, and losses for an accounting period, usually compared with amounts in one or more earlier periods.

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TERM 词汇	DEFINITION 定义
收益表（利润表）	报告会计期间营业收入、费用、增益和损失的财务报表，通常与一个或多个较早期间的金额加以对比。
Statement of Financial Position (Balance Sheet)	The statement of financial position that discloses the assets, liabilities, and equity accounts of an entity at a particular date. Comparable information from one or more prior periods may be included.
财务状况表（资产负债表）	披露实体在特定日期的资产、负债和权益账户的财务状况表。可包括一个或多个较早期间的可比信息。
Static Budget	A static budget is a budget that does not change as volume changes.
静态预算	不因产量变动而变动的预算。
Stock Dividends	The payment of a dividend to shareholders in the form of stock instead of cash.
股票股利	以股票而非现金的形式向股东支付股利。
Stock Option	The right to purchase or sell a specified number of shares of stock in a company for a specified price at a specified time.
认购权，股票期权	在指定时间按指定价格买卖一定数量公司股份的权利。
Stock Split	An increase in the number of common shares outstanding resulting from the issuance of additional shares to existing shareholders without requiring payment from the shareholders.
股份分割	在不要求股东付款的前提下，通过发行额外的股份给现有的股东，以增加已公开发行的普通股股数。
Storage Controls	Internal controls for computer data and business information; e.g. off-site storage, locked rooms, passwords, backups, etc.
存储控制	对计算机数据和商业信息的内部控制；例如异地储存、房间上锁、密码、备份等。
Straight-Line Method	A method of depreciating assets in which an equal amount of depreciation is taken each year over the estimated economic life of the asset.
直线法	在资产的预期经济寿命内，每年提取相等折旧额的资产折旧法。
Sunk Cost	A past cost which cannot now be changed and therefore should not enter into current decisions for increasing or decreasing present profit levels.

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TERM 词汇	DEFINITION 定义
沉没成本	指过去已经发生，现在无法更改、因而也不应纳入增减目前利润水平的决策的成本。
Supply	The total amount of a good or service available for purchase. One of the two key determinants of price along with demand.
供给	可供购买的商品或服务总量。与需求一起，是决定价格的两个关键因素之一。
Taxation	The act of a government imposing a levy on individuals or corporations.
课税，赋税	政府向个人或公司征税的行为。
Times Interest Earned	The ratio of earnings before interest, income taxes, and extraordinary items (EBIT) to annual interest expense. A measure of the entity's ability to make interest payments when they are due; i.e., the number of times interest is covered by earnings. (Also called Interest Coverage.)
利息保障倍数	扣除利息、所得税、折旧和非经常性损益前的收益（EBIT）与年利息费用之间的比率。此为实体支付到期利息能力的衡量标准；即收益涵盖利息的倍数。（又称“利息偿付率”。）
Trade Credit	Buying goods and services on account; a form of short-term financing.
商业信用	赊账购入商品和服务；一种短期融资的方式。
Transaction Gains or Losses	Gains or losses that result from a change in exchange rates between the functional currency and the currency in which a foreign currency transaction is denominated.
货币交易损益	由功能性货币和外币交易的计价币种之间的汇率变动所造成的损益。
Treasury Bills (T-bills)	Short term securities issued by the U.S. Treasury with minimum denominations of \$10,000 and maturities of three months, six months and one year. They are issued at a discount to face value.
短期国库券	由美国财政部发行的短期证券，最小面值是\$10,000，三个月、六个月和一年到期。按面值折价发行。
Treasury Bonds	Long term securities issued by the U.S. Treasury with minimum denominations of \$1,000 and maturities of ten years or more.
长期国债	由美国财政部发行的长期证券，最小面值是\$1,000，十年或更长时间到期。
Treasury Notes	Medium term securities issued by the U.S. Treasury with minimum denominations from \$1,000 and maturities of two to ten years.

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TERM 词汇	DEFINITION 定义
中期国库券	由美国财政部发行的中期证券，最小面值是\$1,000，两到十年到期。
Treasury Stock	Fully-paid capital stock reacquired by the issuing company through gift, purchase, or otherwise, and available for resale or cancellation.
库存股票	由发行公司通过受赠、购买或其他方式重新获得、可供再售或取消的全额付讫的股票。
Trial Balance	A list of all of the accounts in the general ledger with their respective debit or credit balances at a given point in time.
试算表	罗列总账表中所有账户及其相应的给定时间点的借方余额和贷方余额。
Uncollectible Accounts Receivable	An Account Receivable that has been reviewed and a determination made that the amount due will not be collected.
坏账	经审核，到期无法收回的应收账款。
Unearned Revenue	A liability that represents the amount of goods or services that a company owes its customers. The cash has been collected, but the revenue has not been earned.
未实现收入	代表公司对其客户所欠商品或服务的负债。现金已收到但不能记作收入。
Unfavorable Variance	The amount by which actual cost exceeds standard or budgeted cost, or the amount by which actual revenue is less than standard or budgeted revenue.
不利差异	实际成本超过标准成本或预算成本的金额，或实际营业收入低于标准营业收入或预算营业收入的金额。
Unit Cost	The cost of one unit of a product or of one unit of a cost element of a product. It is usually obtained by dividing a total cost by the total number of units.
单位成本	单位产品的总成本、或产品某成本要素的单位成本。一般的计算方法是总成本除以总数量。
Unrealized Gain or Loss	An increase or decrease in the market value of a company's investments in securities that have not been sold.
未实现损益	公司还未出售的证券投资的 market 价格的增加或减少。
Utility	The relative satisfaction or need gratification derived from a good or service.
效用	商品或服务所引起的相对满意度或需要得到满足的程度。

Glossary of Terms Used in Financial and Managerial Accounting Associate

(March 1, 2024)

财务与管理会计助理考试所用专业词汇

(2024年3月1日)

TERM 词汇	DEFINITION 定义
Valuation	The process of determining the value of an asset, a security, or an entire entity.
计价, 估值	判定一项资产、证券或整个实体的价值的过程。
Value	Attributed worth, expressed in money and applied to a particular asset, to services rendered, to a group of assets, or to an entire business unit, such as the value of a plant or business enterprise.
价值	赋予某项特定资产、提供的服务、一组资产或整个经营单位以货币表示的价值, 比如一个工厂或工商企业的价值。
Variable Cost	An operating expense that varies directly, and proportionately, with sales or production volume, facility utilization, or some other measure of activity.
变动成本	随销量, 产量、设施利用率或作业的一些其他量度标准而直接按比例变化的业务费用。
Variable Costing	Method of inventory costing that includes all direct manufacturing costs and variable indirect manufacturing costs as inventory (fixed indirect manufacturing costs are excluded). (Also called Direct Costing.)
变动成本法	计算存货成本的方法。存货成本中只包括各项直接的制造成本和变动间接制造成本(固定间接制造成本除外)。(又称“直接成本法”。)
Variance	The difference between actual results and standard budgeted results.
差异	实际成果和标准预算成果之差。
Weighted Average Cost of Capital (WACC)	An average representing the required return on all of a company's securities. Each source of capital, such as stocks, bonds, and other debt, is weighted in the calculation according to its percentage of the company's capital structure.
加权平均资本成本 (WACC)	指公司所有各项证券的所需回报率的平均数。对每一种资本来源, 如股票、债券和其他债务, 依据其在公司资本结构中的比例加权计算。
Working Capital	Current Assets less Current Liabilities. (Also called Net Working Capital.)
营运资本	流动资产减去流动负债。(又称“净营运资本”。)
Write-Off	Charging the cost of an asset to expense or to a loss account.
注销	将一项资产的成本记入费用或损失账户。
Yield	Income as a percentage of price.

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TERM 词汇	DEFINITION 定义
收益率	收益占价格的百分比。
Zero-Based Budgeting	Preparing a budget from the ground up, as though the budget were being prepared for the first time. Alternative means of conducting activities and alternative budget amounts are evaluated.
零基预算	从头开始编制预算，就像第一次编制预算一样。对执行各项活动的备选方式和备选预算金额，要作出评估。