Accounting Terms

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| Chapter 1 | 財務會計之環境及會計理論之發展 |
| Financial Accounting |  |
| Managerial Accounting |  |
| General Purpose Financial Reporting | |
| General Accepted Accounting Principles (GAAP) | |
| American Institute of Certified Public Accountants (AICPA) | |
| Committee on Accounting Procedure (CAP) | |
| Accounting Principles Board (APB) | |
| APB Opinions & Statements |  |
| CAP Accounting Research Bulletins | |
| Financial Accounting Foundatin | |
| Financial Accounting Standards Board (FASB) | |
| Statements of Financial Accounting Concepts | |
| Securtieis and Exchange Commission (SEC) | |
| International Accounting Standard Committee (IASC) | |
| International Accounting Standards Board (IASB) | |
| International Financial Reporting Standards (IFRSs) | |
| International Accounting Standards (IASs) | |
| International Financial Reporting Standards for Small and Medium-sized Entities (IFRSs for SMEs) | |
| International Financial Reporting Interpretations Committee (IFRICs) | |
| Standards Interpretations Committee (SICs) | |
| Basis for Conclusions |  |
| Illustrative Example |  |
| Implementation Guidance |  |
| Sections |  |
| IASB/IFRIC Decision Summary | |
| Conceptual Frameworkd |  |
| Return on Investment |  |
| Financial Flexibility |  |
| Liquidity |  |
| Decision Usefulness |  |
| Qualitative Characteristics |  |
| Relevance |  |
| Confimatory Value |  |
| Faithful Representation |  |
| Completeness |  |
| Neutrality |  |
| Free from Error |  |
| Comparability |  |
| Consistency |  |
| Uniformity |  |
| Verifiability |  |
| Timeliness |  |
| Understandability |  |
| Interactive Quality |  |
| Cost-Benefit Constraint |  |
| Materiality |  |
| Threshold for Recognition |  |
| Substance Over Form |  |
| Recognition |  |
| Measurement |  |
| Realizable Value |  |
| Discounted Present Value |  |
| Economic Entity Assumption |  |
| Going Concern Assumption |  |
| Continuity |  |
| Accrual Basis |  |
| Periodicity Assumption |  |
| Time-Period Assumption |  |
| Current Cost |  |
| Monetary Unit/Unit-of-Measure Assumption | |
| Cost Principle |  |
| Historical Cost Principle |  |
| Matching Principle |  |
| Full Disclosure Principle |  |
| Footnotes/Supporting Schedule | |
| Industry Peculiarities |  |
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| Chapter 2 | 損益表、綜合損益表與權益變動表 |
| Static Statements |  |
| Dynamic Statements |  |
| Return on Capital |  |
| Return of Capital |  |
| Capital Maintenance Approach | |
| Transaciton Approach |  |
| Transaciton Approach |  |
| Financial Capital |  |
| Physical Concept of Capital |  |
| Comprehensive Income (Loss) | |
| Other Comprehensive Income (Loss) | |
| Accumulated Other Comprehensive Income (Loss) | |
| Income (Loss) From Continuing Operation | |
| Component |  |
| Single-Step Income Statement | |
| Multiple-Step Income Statement | |
| Condensed Income Statement | |
| Nature of Expense Method |  |
| Funciton of Expense Method |  |
| Income (Loss) From Discontinued Operation | |
| Operating Income (Loss) From Disontinued Opertion | |
| Gain (Loss) on Disposal of Discontinued Operation | |
| Gain (Loss) on Valuatino of Net Assets of Discontinued Operation | |
| Phase-Out Period |  |
| Extraordinary Gain (Loss) |  |
| Unusual in Nature |  |
| Infrequency of Occurrence |  |
| Earnings Per Share |  |
| Price-Earning Ratio |  |
| Prior Period Adjustment |  |
| Cumulative Effect of Changes in Accounting Policy | |
| Appropriation of Retained Earnings | |
| Reclassification Adjustments |  |
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| Chapter 3 | 資產負債表 |
| Balance Stheet |  |
| Statement of Financial Position | |
| Liquidity |  |
| Financial Flexibility |  |
| Operating Capability |  |
| Operating Cycle |  |
| Working Capital |  |
| Working Capital Ratio/Current Ratio | |
| Contributed Capital |  |
| Appropriated |  |
| Treasury Stock |  |
| Cash Equivalents |  |
| Financial Instruments |  |
| Contingencies |  |
| Post-Balance Sheet Events/Subsequent Events | |
| Segment Report |  |
| Related Party Transactions |  |
| Cross Reference |  |
| Valuation Account |  |
| Adjunct Account |  |
| Contra Account |  |
| Supporting Schedules |  |
| Rounding |  |
| Terminology |  |
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| Chapter 4 | 利息: 現值與終值 |
| Interest |  |
| Time Value of Money |  |
| Principal |  |
| Interest Rate |  |
| Period |  |
| Simple Interest |  |
| Compoud Interest |  |
| Number of Compounding Periods | |
| Stated (Nomical or Face) Rate | |
| Effective Yield |  |
| Future Value |  |
| Present Value |  |
| Annuitiy |  |
| Ordinary Annuity |  |
| Annuity Due |  |
| Future Value of an Ordinary Annuity | |
| Future Value of an Annuity Due | |
| Present Value of an Ordinary Annuity | |
| Present Value of an Annuity Due | |
| Deferred Annuity |  |
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| Chapter 5 | 現金與應收款項 |
| Liquidity |  |
| Financial Flexibility |  |
| Quick Assets |  |
| Certificate Checks |  |
| Postdated Checks |  |
| Cashier's Checks |  |
| Petty Cash (Funds) |  |
| Change Funds |  |
| Cash Over and Short |  |
| Bank Recondiliation |  |
| Copensating Balance |  |
| Cash Equivalents |  |
| Replenishment of Petty Cash |  |
| Deposit in Transit |  |
| Outstanding Checks |  |
| NSF (Not Sufficient Fund) Check | |
| Trade Discount |  |
| Cash Discount |  |
| Sales Discount Not Taken |  |
| Sales Discount Not Taken |  |
| Sales Return and Allowance |  |
| Direct Write-Off Method |  |
| Allowance Method |  |
| Percentage-Of-Sales Approach | |
| Percentage-Of-Receivables Approach | |
| Aging of the Accounts Approach | |
| Assignment of Accounts Receivable | |
| General Assignment (Pledge) | |
| Specific Assignment |  |
| Factor |  |
| Deprecognition |  |
| Transfer |  |
| Transfers of Accounts Receivable | |
| Continuing Involvement |  |
| Assigned Accounts Receivable | |
| Transfer Without Recourse |  |
| Transfer with Recourse |  |
| Securitization |  |
| Beneficial Interest |  |
| Gurantee |  |
| Associated Liability |  |
| Discount of Transferred Accounts Receivable | |
| Liability from Accounts Receivable Transferred | |
| Liability from Notes Receivable Transferred | |
| Dishonored Notes Receivables | |
| Maturity Value |  |
| Interest to Maturity |  |
| Interest on Discounting |  |
| Four-column Bank Reconciliation | |
| Proof of Cash |  |
| Servicing Assets |  |
| Servicing Liabilities |  |
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| Chapter 6 | 存貨 |
| Merchandise Inventory |  |
| Raw Material Inventory |  |
| Work in Process Inventory |  |
| Finished Goods Inventory |  |
| Factory Supplies Inventory |  |
| Perpetual Inventory System |  |
| Periodic Inventory System |  |
| Gross Method |  |
| Net Method |  |
| Goods in Transit |  |
| Consignment-out |  |
| Consignment-in |  |
| Product Financing Agreement | |
| Sales with Buyback Agreement | |
| Installment Sales |  |
| Cost Flow Assumptiong |  |
| Specific Identification |  |
| First-in First-out (FIFO) |  |
| Weighted Average |  |
| Moving Average |  |
| Net Realizable Value |  |
| Entiry-specific Value |  |
| Loss Due to Write-Off of Inventory to NRV | |
| Allowance to Reduce Inventory to NRV | |
| Gross Profit Method |  |
| Retail Inventory Method |  |
| Markups |  |
| Markup Cancellations |  |
| Markdowns |  |
| Markdown Cancellations |  |
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| Chapter 7 | 不動產、廠房及設備 |
| Fixed Assets |  |
| Intangible Assets |  |
| Property, Pland and Equipment | |
| Mineral Resources |  |
| Investment Property |  |
| Biological assets |  |
| Biological transformation |  |
| Land Improvements |  |
| Deferred Payment Contract |  |
| Installment Payment |  |
| Lump-Sum Purchase |  |
| Donated Assets |  |
| Self-Constructed Assets |  |
| Nonmonetary Exchange |  |
| Commercial Substance |  |
| Self-Constructed Profit |  |
| Acquisition Period |  |
| Capitalization of Interest |  |
| Weighted-average Amount of Accumulated Expenditures | |
| Specific Borrowings |  |
| Depreciation Base |  |
| Depreciable Assets |  |
| Estimated Residual Value |  |
| Service Life |  |
| Physical Factors |  |
| Functinal (Economical) Factors | |
| Inadequacy |  |
| Obsolescence |  |
| Service Hours Method |  |
| Units of Prodution Method |  |
| Straight-line Method |  |
| Decreasing Charge Method |  |
| Sum-of-the-years'-Digits Method | |
| Double-Declining-Balance Method | |
| Capital Expenditure |  |
| Revenue Expenditure |  |
| Additions |  |
| Replacements |  |
| Rearrangemnt & Reinstallation | |
| Inventory Method (Appraisal System) | |
| Retirement Method |  |
| Replacement Method |  |
| Group Method |  |
| Composite Method |  |
| Government Grants |  |
| Government Assistance |  |
| Coinsurance Clause |  |
| Multiple Insurance Contracts |  |
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| Chapter 8 | 其他固定資產及特殊評價基礎 |
| Revaluation Model |  |
| Revaluation Surplus |  |
| Impairment of Assets |  |
| Recoverable Amount |  |
| Fair Value Less Costs to Sell |  |
| Value in Use |  |
| Impairment Loss |  |
| Recoverability Test |  |
| Exploration for and Evaluation of Mineral Resources | |
| Exploration and Evaluation Expenditures | |
| Exploration and Evaluation Assets | |
| Exploration Costs |  |
| Successful Efforts Approach |  |
| Full-cost Approach |  |
| Technological Feasibility |  |
| Development Costs |  |
| Removal and Restoration Costs | |
| Cost Depletion Method |  |
| Percentage (Statutory) Depletion Method | |
| Agriculture |  |
| Biological assets |  |
| Biological transformation |  |
| Growth |  |
| Degeneration |  |
| Production |  |
| Procreation |  |
| Consumable/Bearer |  |
| Mature/Immature |  |
| Agricultural Produce |  |
| Investment Property |  |
| Owner-occupied property |  |
| Deemed Cost |  |
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| Chapter 9 | 無形資產 |
| Speicifically Identifiable |  |
| Patents |  |
| Copyrights |  |
| Trademarks (Trade Names) |  |
| Franchises |  |
| Property Rights |  |
| Internally Developed |  |
| Research and Development Costs | |
| Impairment of Value |  |
| Goodwill |  |
| Negative Goodwill (Badwill) |  |
| Gain on Bargain Purchase |  |
| Cash-generating Unit |  |
| Component of an Entity |  |
| Dispocal Groups |  |
| Held for Sales |  |
| Reporting unit |  |
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| Chapter 10 | 流動資產及或有負債 |
| Current Liabilities |  |
| Current Maturities of Non-current Debts | |
| Liabilities Callable on Demand | |
| Refinancing |  |
| Returnable Deposit |  |
| Income Taxes Withheld |  |
| Compensated Absences |  |
| Vacation Pay |  |
| Sick Pay |  |
| Vested Rights |  |
| Accumulated Rights |  |
| Income Taxes Payable |  |
| Prepaid Income Taxes |  |
| Emplyee Bonus Agreemnt |  |
| Provisions |  |
| Reimbursements |  |
| Contingencies |  |
| Contingent Assets (Liabilities) | |
| Gain (Loss) Contingencies |  |
| Probable |  |
| Reasonably Possible |  |
| Remote |  |
| Estimated Liability Under Warranties | |
| Estimated Liaiblity for Premium | |
| Unearned Warranty Revenue |  |
| Expense Warranty Approach |  |
| Revenue Warranty Approach |  |
| Assets Retirment Obligation |  |
| Environment Liabilities |  |
| Onerous Contracts |  |
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| Chapter 11 | 長期負債 |
| Long-Term Liaibilities |  |
| Bonds Payable |  |
| Long-Term Notes Payable |  |
| Trading on the Equity |  |
| Debenture/Secured Bonds |  |
| Registered/Bearer (Coupon) Bonds | |
| Term/Serial Bonds |  |
| Callable/Convertible Bonds |  |
| Revenue/Income Bonds |  |
| Commodity-Backed Bonds (Assets-Linked Bonds) | |
| Deep Discount Bonds |  |
| Zero Interest Debenture Bonds | |
| Credit Ratings |  |
| Stated, Coupon, Nominal Rate | |
| Market Rate/Effective Yield |  |
| Premium (Discount) on Bonds Payble | |
| Cost of Issuing Bonds |  |
| Effective Interest Method |  |
| Treasury Bonds |  |
| Extinguishment of Debt |  |
| Bonds Outstanding Method |  |
| Imputed Interest Rate |  |
| Off-Balance-Sheet Financing |  |
| Project Financing Arrangements | |
| Speical Purpose Entity |  |
| Unconsolidated Subsidiary |  |
| Financial Difficulty |  |
| Substantially Different Terms | |
| Gain on Debt Renegotiation |  |
| Renegotiated Debts (Payables) | |
| Contingent Payment |  |
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| Chapter 12 | 股東權益 |
| Stockholders' Equity |  |
| Contributed Capital |  |
| Public/Private Corporations |  |
| Open/Closed (Nonpublic) Enterprises | |
| Listed/Over-the-Counter Corporations | |
| Legal Capital (Stated Capital) |  |
| Capital Stock |  |
| Common Stock/Prefererd Stock | |
| No-par Value Stock |  |
| Stated Value |  |
| Additional Paid-In capital |  |
| Retained Earnings |  |
| Appropriated/Un-appropriated | |
| Unrealized Capital |  |
| Authorized/Issued/Outstanding Capital Stock | |
| Treasure Stock |  |
| Cost Method/Par Value Method | |
| Cumulate/Participating Preferred Stock | |
| Convertible/Callable Preferred Stock | |
| Mandatory Redeemable Preferred Stock | |
| Date of Declaration/Record/Payment | |
| Ex-Divident Date |  |
| Cash/Property Dividends |  |
| Script Dividends/Stock splits |  |
| Fractional Shares |  |
| Subscriptions Receivable |  |
| Capital Stock Subscribed (Common Stock) | |

Source: Intermediate Accounting (Book 1) 9th Edition, Dr. Lin.