

# 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	財務會計
Managerial Accounting	管理會計
General Purpose Financial Reporting	一般用途財務報導
General Accepted Accounting Principles (GAAP)	一般公認會計原則
American Institute of Certified Public Accountants (AICPA)	美國會計師協會
Committee on Accounting Procedure (CAP)	會計程序委員會
Accounting Principles Board (APB)	會計原則委員會
APB Opinions & Statements	APB 之意見書及聲明書
CAP Accounting Research Bulletins	CAP 之會計研究公報
Financial Accounting Foundatin	財務會計基金會
Financial Accounting Standards Board (FASB)	財務會計準則委員會
Statements of Financial Accounting Concepts	財務會計觀念公報
Securtieis and Exchange Commission (SEC)	證券交易委員會
International Accounting Standard Committee (IASC)	國際會計準則委員會
International Accounting Standards Board (IASB)	國際會計準則理事會
International Financial Reporting Standards (IFRSs)	國際財務報導準則
International Accounting Standards (IASs)	國際會計準則
International Financial Reporting Standards for Small and Medium-sized Entities (IFRSs for SMEs)	中小企業國際財務報導準則
International Financial Reporting Interpretations Committee (IFRICs)	國際財部報導準則解釋
Standards Interpretations Committee (SICs)	準則解釋
Basis for Conclusions	結論基礎
Illustrative Example	釋例
Implementation Guidance	執行指引
Sections	單位
IASB/IFRIC Decision Summary	IASB/IFRIC 決議彙總
Conceptual Frameworkd	觀念架構
Return on Investment	投資報酬率
Financial Flexibility	理財彈性
Liquidity	流動性(變現力)
Decision Usefulness	決策之有用性
Qualitative Characteristics	品質特性
Relevance	攸關性
Confirmatory Value	確認價值
Faithful Representation	忠實表述
Completeness	完整性
Neutrality	中立性
Free from Error	免於錯誤
Comparability	可比較性
Consistency	一致性

Uniformity	統一性
Verifiability	可驗證性
Timeliness	時效性
Understandability	可了解性
Interactive Quality	互動品質
Cost-Benefit Constraint	成本效益限制
Materiality	重大性
Threshold for Recognition	認列之門檻
Substance Over Form	實質重於形式
Recognition	認列
Measurement	衡量
Realizable Value	變現(清償)價值
Discounted Present Value	折現值
Economic Entity Assumption	經濟個體假設
Going Concern Assumption	繼續經營假設
Continuity	繼續經營假設
Accrual Basis	應計基礎(權責發生基礎)
Periodicity Assumption	會計期間假設
Time-Period Assumption	會計期間假設
Current Cost	現時成本
Monetary Unit/Unit-of-Measure Assumption	貨幣(衡量)單位假設
Cost Principle	成本原則
Historical Cost Principle	成本原則
Matching Principle	配合原則
Full Disclosure Principle	充分揭露原則
Footnotes/Supporting Schedule	附註/附表
Industry Peculiarities	行業特性

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Chapter 2	損益表、綜合損益表與權益變動表
Static Statements	靜態報表
Dynamic Statements	動態報表
Return on Capital	資本之報酬
Return of Capital	資本之退回
Capital Maintenance Approach	資本維持法
Transaciton Approach	交易法
Transaciton Approach	交易法
Financial Capital	財務資本
Physical Concept of Capital	實物資本
Comprehensive Income (Loss)	綜合損益
Other Comprehensive Income (Loss)	其他綜合損益
Accumulated Other Comprehensive Income (Loss)	累積其他綜合損益
Income (Loss) From Continuing Operation	繼續營業單位損益
Component	組成部分

Single-Step Income Statement	單站式損益表
Multiple-Step Income Statement	多站式損益表
Condensed Income Statement	簡明損益表
Nature of Expense Method	費用性質法
Function of Expense Method	費用功能法
Income (Loss) From Discontinued Operation	停業單位損益
Operating Income (Loss) From Discontinued Operation	停業單位營業損益
Gain (Loss) on Disposal of Discontinued Operation	停業單位處分損益
Gain (Loss) on Valuation of Net Assets of Discontinued Operation	停業單位評價損益
Phase-Out Period	停業單位處分期間
Extraordinary Gain (Loss)	非常損益
Unusual in Nature	性質特殊
Infrequency of Occurrence	非經常發生
Earnings Per Share	每股盈餘
Price-Earning Ratio	價哲盈餘比/本益比
Prior Period Adjustment	前期損益調整
Cumulative Effect of Changes in Accounting Policy	會計政策變動累積影響數
Appropriation of Retained Earnings	盈餘之指撥
Reclassification Adjustments	重分類調整

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<b>Chapter 3</b>	<b>資產負債表</b>
Balance Sheet	資產負債表
Statement of Financial Position	財務狀況表
Liquidity	變現力(流動性)
Financial Flexibility	理財彈性
Operating Capability	營運能量
Operating Cycle	營業週期
Working Capital	營運資金
Working Capital Ratio/Current Ratio	流動比率
Contributed Capital	投入資本
Appropriated	指撥
Treasury Stock	庫藏股
Cash Equivalents	約當現金
Financial Instruments	金融商品
Contingencies	或有事項
Post-Balance Sheet Events/Subsequent Events	期後事項
Segment Report	部門別報告
Related Party Transactions	關係人交易
Cross Reference	互註引所
Valuation Account	評價科目
Adjunct Account	附加科目
Contra Account	抵減科目

Supporting Schedules	附表
Rounding	省略尾數
Terminology	報表用語
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<b>Chapter 4</b>	利息: 現值與終值
Interest	利息
Time Value of Money	貨幣時間價值
Principal	本金
Interest Rate	利率
Period	期間
Simple Interest	單利
Compound Interest	複利
Number of Compounding Periods	複利次數(計息次數)
Stated (Nominal or Face) Rate	名義利率
Effective Yield	實際利率
Future Value	終值
Present Value	現值
Annuity	年金
Ordinary Annuity	普通年金
Annuity Due	到期年金
Future Value of an Ordinary Annuity	普通年金終值
Future Value of an Annuity Due	到期年金終值
Present Value of an Ordinary Annuity	普通年金現值
Present Value of an Annuity Due	到期年金現值
Deferred Annuity	遞延年金
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<b>Chapter 5</b>	現金與應收款項
Liquidity	變現力(流動性)
Financial Flexibility	財部彈性
Quick Assets	速動資產
Certificate Checks	保付支票
Postdated Checks	遠期支票
Cashier's Checks	銀行本票
Petty Cash (Funds)	零用金
Change Funds	零找金
Cash Over and Short	現金短缺
Bank Reconciliation	銀行往來調節表
Compensating Balance	補償性存款餘額(借款回存)
Cash Equivalents	約當現金
Replenishment of Petty Cash	零用金之撥補
Deposit in Transit	在途存款

Outstanding Checks	未兌現支票
NSF (Not Sufficient Fund) Check	存款不足支票
Trade Discount	商業折扣
Cash Discount	現金折扣
Sales Discount Not Taken	顧客未取得折扣
Sales Discount Not Taken	銷貨折扣
Sales Return and Allowance	銷貨退回與折讓
Direct Write-Off Method	直接沖銷法
Allowance Method	備抵法
Percentage-Of-Sales Approach	銷貨百分比法
Percentage-Of-Receivables Approach	應收帳款百分比法
Aging of the Accounts Approach	帳齡分析法
Assignment of Accounts Receivable	應收帳款擔保借款
General Assignment (Pledge)	一般擔保
Specific Assignment	特定擔保
Factor	客帳代理商
Deprecognition	除列
Transfer	移轉
Transfers of Accounts Receivable	應收帳款移轉
Continuing Involvement	持續參與
Assigned Accounts Receivable	設定擔保應收帳款
Transfer Without Recourse	無追索權之移轉
Transfer with Recourse	附有追索權之移轉
Securitization	證券化
Beneficial Interest	受益權利
Gurantee	保證
Associated Liability	關聯負債
Discount of Transferred Accounts Receivable	應收帳款移轉折價
Liability from Accounts Receivable Transferred	應收帳款值轉負債
Liability from Notes Receivable Transferred	應收票據貼現負債
Dishonored Notes Receivables	拒付應收票據
Maturity Value	到期值
Interest to Maturity	票據利息
Interest on Discounting	貼現息
Four-column Bank Reconciliation	四欄式銀行往來調節表
Proof of Cash	現金收支調節表
Servicing Assets	服務資產
Servicing Liabilities	服務負債
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Chapter 6	存貨
Merchandise Inventory	商品存貨
Raw Material Inventory	原料存貨

Work in Process Inventory	在製品存貨
Finished Goods Inventory	製成品存貨
Factory Supplies Inventory	物料存貨
Perpetual Inventory System	永續盤存制
Periodic Inventory System	定期盤存制
Gross Method	總額法
Net Method	淨額法
Goods in Transit	在途商品
Consignment-out	寄銷品
Consignment-in	承銷品
Product Financing Agreement	產品融資協議
Sales with Buyback Agreement	附再買回協議之銷貨
Installment Sales	分期付款銷貨
Cost Flow Assumptiong	成本流程假設
Specific Identification	個別認定
First-in First-out (FIFO)	先進先出
Weighted Average	加權平均
Moving Average	移動平均
Net Realizable Value	淨變現價值
Entry-specific Value	企業特定價值
Loss Due to Write-Off of Inventory to NRV	存貨跌價損失
Allowance to Reduce Inventory to NRV	備抵存貨跌價
Gross Profit Method	毛利率法
Retail Inventory Method	零售價法
Markups	加價
Markup Cancellations	加價之取消
Markdowns	減價
Markdown Cancellations	減價之取消

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<b>Chapter 7</b>	不動產、廠房及設備
Fixed Assets	固定資產
Intangible Assets	無形資產
Property, Pland and Equipment	不動產、廠房及設備
Mineral Resources	礦產資源
Investment Property	投資性不動產
Biological assets	生物資產
Biological transformation	生物轉化
Land Improvements	土地改良物
Deferred Payment Contract	遞延付款合約
Installment Payment	分期付款
Lump-Sum Purchase	整批購買
Donated Assets	受贈資產
Self-Constructed Assets	自建資產

Nonmonetary Exchange	非貨幣性交換
Commercial Substance	商業實質
Self-Constructed Profit	自建利益
Acquisition Period	購建期間
Capitalization of Interest	利息資本化
Weighted-average Amount of Accumulated Expenditures	累積支出平均數
Specific Borrowings	專案借款
Depreciation Base	折舊基礎
Depreciable Assets	折舊性資產
Estimated Residual Value	估計殘值
Service Life	服務(耐用)年限
Physical Factors	實體因素
Functional (Economical) Factors	功能(經濟)因素
Inadequacy	不適用
Obsolescence	過時(陳舊)
Service Hours Method	工作時間法
Units of Production Method	生產數量法
Straight-line Method	直線法
Decreasing Charge Method	遞減法
Sum-of-the-years'-Digits Method	年數合計法
Double-Declining-Balance Method	雙倍餘額遞減法
Capital Expenditure	資本支出
Revenue Expenditure	收益支出
Additions	增添
Replacements	重置
Rearrangemnt & Reinstallation	重新排列與重新安裝
Inventory Method (Appraisal System)	盤存法(評價法)
Retirement Method	報廢法
Replacement Method	重置法
Group Method	集體折舊法
Composite Method	組合折舊法
Government Grants	政府補助
Government Assistance	政府輔助
Coinsurance Clause	共保條款
Multiple Insurance Contracts	多重保險

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<b>Chapter 8</b>	<b>其他固定資產及特殊評價基礎</b>
Revaluation Model	重估價模式
Revaluation Surplus	重估增值
Impairment of Assets	資產價值減損
Recoverable Amount	可收回金額
Fair Value Less Costs to Sell	淨公允價值

Value in Use	使用價值
Impairment Loss	減損損失
Recoverability Test	回收可能性測試
Exploration for and Evaluation of Mineral Resources	礦產資源探勘及評估
Exploration and Evaluation Expenditures	探勘及評估支出
Exploration and Evaluation Assets	探勘及評估資產
Exploration Costs	探勘成本
Successful Efforts Approach	探勘成功法
Full-cost Approach	全部成功法
Technological Feasibility	技術可行性
Development Costs	開發成本
Removal and Restoration Costs	移除復原成本
Cost Depletion Method	成本折耗法
Percentage (Statutory) Depletion Method	百分比(法定)折耗法
Agriculture	農業
Biological assets	生物資產
Biological transformation	生物轉化
Growth	成長
Degeneration	退化
Production	生產
Procreation	繁殖
Consumable/Bearer	消耗性/生產性
Mature/Immature	成熟/未成熟
Agricultural Produce	農產品
Investment Property	投資性不動產
Owner-occupied property	自用不動產
Deemed Cost	認定成本

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<b>Chapter 9</b>	<b>無形資產</b>
Specifically Identifiable	可個別辨認
Patents	專利權
Copyrights	著作權(版權)
Trademarks (Trade Names)	商標權(商名權)
Franchises	特許權
Property Rights	財產權
Internally Developed	內部自行發展
Research and Development Costs	研究發展支出(成本)
Impairment of Value	價值之減損
Goodwill	商譽
Negative Goodwill (Badwill)	負商譽
Gain on Bargain Purchase	廉價購買利益
Cash-generating Unit	現金產生單位



Component of an Entity	企業組成部分
Disposal Groups	處分群組
Held for Sales	待出售
Reporting unit	報導單位

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Chapter 10	流動資產及或有負債
Current Liabilities	流動負債
Current Maturities of Non-current Debts	非流動負債於一年內到期部分
Liabilities Callable on Demand	債權人立即可收回之負債
Refinancing	再融資
Returnable Deposit	存入保證金
Income Taxes Withheld	代扣所得稅
Compensated Absences	休假給付
Vacation Pay	年休假給付
Sick Pay	病假給付
Vested Rights	既得權利
Accumulated Rights	累積權利
Income Taxes Payable	應付所得稅
Prepaid Income Taxes	預付所得稅
Employee Bonus Agreement	員工紅利約定
Provisions	負債準備
Reimbursements	歸墊
Contingencies	或有事項
Contingent Assets (Liabilities)	或有資產(負債)
Gain (Loss) Contingencies	或有利益(損失)
Probable	很有可能
Reasonably Possible	有可能
Remote	極少可能
Estimated Liability Under Warranties	估計產品保證負債
Estimated Liability for Premium	估計贈品負債
Unearned Warranty Revenue	未實現產品保證收入
Expense Warranty Approach	保證費用計提法
Revenue Warranty Approach	保證收入計提法
Assets Retirement Obligation	資產除役負債
Environment Liabilities	環保負債
Onerous Contracts	虧損性合約

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Chapter 11	長期負債
Long-Term Liabilities	長期負債
Bonds Payable	應付公司債

Long-Term Notes Payable	長期應付票據
Trading on the Equity	舉債謀利
Debenture/Secured Bonds	無擔保/附擔保公司債
Registered/Bearer (Coupon) Bonds	記名/息票公司債
Term/Serial Bonds	定期/分期償還公司債
Callable/Convertible Bonds	可收回/可轉換公司債
Revenue/Income Bonds	收益/所得公司債
Commodity-Backed Bonds (Assets-Linked Bonds)	實物償還公司債
Deep Discount Bonds	高折價公司債
Zero Interest Debenture Bonds	無息信用公司債
Credit Ratings	信用評等
Stated, Coupon, Nominal Rate	票面利率
Market Rate/Effective Yield	市場利率/有效利率
Premium (Discount) on Bonds Payable	公司債溢(折)價
Cost of Issuing Bonds	公司債發行成本
Effective Interest Method	有效利率法(利息法)
Treasury Bonds	庫藏公司債
Extinguishment of Debt	債務清償
Bonds Outstanding Method	流動額法
Imputed Interest Rate	隱含利率(設算利率)
Off-Balance-Sheet Financing	資產負債表外融資
Project Financing Arrangements	專案融資安排
Special Purpose Entity	特殊目的個體
Unconsolidated Subsidiary	不合併子公司
Financial Difficulty	財務困難
Substantially Different Terms	重大差異條款
Gain on Debt Renegotiation	債務協商利益
Renegotiated Debts (Payables)	應付協商債務
Contingent Payment	或有性支付

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Chapter 12	股東權益
Stockholders' Equity	股東權益
Contributed Capital	投入資本
Public/Private Corporations	公營/民營公司
Open/Closed (Nonpublic) Enterprises	公開發行/非公開發行公司
Listed/Over-the-Counter Corporations	上市/上櫃公司
Legal Capital (Stated Capital)	法定資本
Capital Stock	股本
Common Stock/Preferred Stock	普通股/特別股
No-par Value Stock	無面額股
Stated Value	設定價值
Additional Paid-In capital	資本公積

Retained Earnings	保留盈餘
Appropriated/Un-appropriated	指撥/未指撥
Unrealized Capital	未實現資本
Authorized/Issued/Outstanding Capital Stock	核准發行/已發行/流通在外股份
Treasure Stock	庫藏股票
Cost Method/Par Value Method	成本法/面額法
Cumulate/Participating Preferred Stock	累積/參加特別股
Convertible/Callable Preferred Stock	可轉換/可回收特別股
Mandatory Redeemable Preferred Stock	強制贖回特別股
Date of Declaration/Record/Payment	股利宣告日/基準日/發放日
Ex-Dividend Date	除息日
Cash/Property Dividends	現金/財產股利
Script Dividends/Stock splits	債票股利
Liquidating Dividends	清算股利
Stock Dividends/Stock Splits	股票股利/股份分割
Fractional Shares	畸零股
Subscriptions Receivable	應收股款
Capital Stock Subscribed (Common Stock)	已認股本(普通股)

Source: Intermediate Accounting (Book 1) 9<sup>th</sup> Edition, Dr. Lin.