

英汉双解财经词典

Dictionary

OVER 8000 TERMS CLEARLY DEFINED

*of* ACCOUNTING

英汉双解会计词典

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# A

**AAA** *abbr.* American Accounting Association  
美国会计学会

**abacus** *noun* a counting device consisting of parallel rods strung with beads, still widely used for business and accounting in China and Japan 算盘

**abandonment** *noun* 1. act of giving something up voluntarily (such as the right to a property) 放弃 (货物的所有权或商品的生产权等) 2. (insurance) giving up ownership (e.g., a ship or cargo) in exchange for an insurance payment, especially when the cost of repair is greater than the total value of the item 委付, 放弃 (船只或货物所有权已取得保险赔偿, 尤其在修理费超过该物总值时) ○ *After the storm the shipowners decided on abandonment in return for an insurance payment.*

**abatement** *noun* 1. an act of reducing 减少 2. a reduction in a payment, e.g., if a company's or individual's total assets are insufficient to cover their debts or legacies 减免

**abbreviated accounts** *plural noun* a shortened version of a company's annual accounts that a small or medium sized company can file with the Registrar of Companies, instead of a full version 简化账户

**ability to pay** *noun* 1. business: a customer's ability to make payments to the vendor 支付能力 2. a borrower's financial ability to service the interest and principal requirements of a loan agreement. Normally the ability to pay is determined by future earning prospects.

Those having a higher ability to pay would have higher credit rating 偿还能力 **ability to pay** *concept noun* idea that those with more wealth or income should proportionally pay more than those with less wealth or income 支付能力概念

**abnormal** *adjective* not normal, atypical 反常的, 不寻常的

**abnormal gain** *noun* any reduction in the volume of process loss below that set by the normal loss allowance. Abnormal gains are generally costed as though they were completed products 非常利得

**abnormal loss** *noun* any losses which exceed the normal loss allowance. Abnormal losses are generally costed as though they were completed products 非常损失

**above par** *adjective* referring to a share with a market price higher than its par value 溢价

**above the line** *adjective, adverb* 1. used to describe entries in a company's profit and loss accounts that appear above the line separating entries showing the origin of the funds that have contributed to the profit or loss from those that relate to its distribution. Exceptional and extraordinary items appear above the line 公司税前收入及费用 ○ *Exceptional items are noted above the line in company accounts.*

2. relating to revenue items in a government budget (政府预算中关于税收和财政支出) 经常性项目

**abrogate** *verb* repeal, annul, or abolish (a law or custom) 废除