

附件2:

注册会计师全国统一考试大纲——综合阶段考试 (2014年度)

一、测试目标

注册会计师全国统一考试综合阶段考试(以下简称综合阶段考试)主要测试考生是否具备在职业环境中运用专业知识,保持职业价值观、职业道德与职业态度,有效解决实务问题的能力,其中包括在国际环境下运用英语进行业务处理的能力。综合阶段考试要求考生在掌握专业阶段各学科知识和基本技能的基础上,通过必要的经验积累,能够综合运用各学科知识和相关技能对职业环境中的实务案例,进行信息的筛选、甄别和判断,识别业务问题的性质、影响和要求等,运用所掌握的信息、知识进行深入的业务和财务分析及处理,提出有效的意见、建议或解决方案,并清晰地进行表达阐述。具体来讲,考察考生下列能力:

(一)与认知、分析和评价相关的能力

1. 识别业务、技术和职业道德问题;
2. 应用技术知识,确定需要解决的问题;
3. 理解更广泛的实体的经济活动;
4. 凭借已有知识、经验以及逻辑推理的能力,理解所要解决问题和资料的相关性;
5. 选择恰当的分析工具;
6. 依据要求、现状和数据,进行分析;
7. 评价信息的质量;
8. 分析优势、弱点、机会和威胁,并根据轻重缓急作出恰当判断;
9. 考虑竞争对手、企业内部人员以及其他各方的反应;
10. 根据事件、影响、假设以及分析所形成的信息,得出结论,提出建议。

(二)与书面沟通和表达相关的能力

在分析、判断和解决问题时,思路清晰、论据充分、逻辑严密、表达流畅。

二、实务经验要求

考生参加综合阶段考试,应当在参加注册会计师全国统一考试专业阶段考试过程中积累实务经验的基础上,持续加强实务经验的积累。建议考生围绕以下几个方面积累实务经验:

1. 保持职业敏感性和经营意识——能够发现或意识到企业内部、外部的问题和压力的变化,并能评估企业的绩效,有效识别和应对风险。
2. 应用技术知识——能够在实际工作中应用专业知识和技能。
3. 解决职业道德问题——能够识别职业道德问题,并运用已有的知识和经验评估事项的可能影响,作出恰当的决策并提出处理建议。
4. 运用职业判断——能够提出恰当、有效的,并符合组织战略目标的专业处理建议。
5. 具有良好沟通能力——能够通过恰当的表达,使提出的处理建议和解决方案有效地影响利益相关者。

三、测试科目

综合阶段考试设职业能力综合测试科目，分成试卷一和试卷二（试卷一和试卷二各50分）。试卷一以鉴证业务为重点，内容涉及会计、审计和税法等专业领域；试卷二以管理咨询和业务分析为重点，内容涉及财务成本管理、公司战略与风险管理和经济法等专业领域。试卷一设置英文题10分，试卷二设置英文题12分。试卷一和试卷二考试时间均为3.5小时。

四、测试内容

职业能力综合测试包括但不限于以下内容：

（一）会计

1.金融资产

- （1）金融资产的定义和分类
- （2）以公允价值计量且其变动计入当期损益的金融资产
- （3）持有至到期投资
- （4）贷款和应收款项
- （5）可供出售金融资产
- （6）金融资产减值
- （7）金融资产转移

2.长期股权投资

- （1）长期股权投资的初始计量
- （2）长期股权投资的后续计量
- （3）长期股权投资核算方法的转换及处置

3.固定资产

- （1）固定资产的确认和初始计量
- （2）固定资产的后续计量
- （3）固定资产的处置

4.无形资产

- （1）无形资产的确认和初始计量
- （2）内部研究开发费用的确认和计量
- （3）无形资产的后续计量

5.投资性房地产

- （1）投资性房地产的特征与范围
- （2）投资性房地产的确认和初始计量
- （3）投资性房地产的后续计量
- （4）投资性房地产的转换和处置

6.资产减值

- （1）资产减值概述
- （2）资产可收回金额的计量
- （3）资产减值损失的确认与计量
- （4）资产组的认定及减值处理

- (5) 商誉减值测试与处理
- 7.收入、费用和利润
 - (1) 收入
 - (2) 费用
 - (3) 利润
- 8.债务重组
 - (1) 债务重组的定义和重组方式
 - (2) 债务重组的会计处理
- 9.借款费用
 - (1) 借款费用概述
 - (2) 借款费用的确认
 - (3) 借款费用的计量
- 10.所得税
 - (1) 所得税会计概述
 - (2) 资产、负债的计税基础及暂时性差异
 - (3) 递延所得税负债及递延所得税资产的确认
 - (4) 所得税费用的确认和计量
- 11.会计政策、会计估计变更和差错更正
 - (1) 会计政策及其变更
 - (2) 会计估计及其变更
 - (3) 前期差错及其更正
- 12.资产负债表日后事项
 - (1) 资产负债表日后事项概述
 - (2) 调整事项的会计处理
 - (3) 非调整事项的会计处理
- 13.企业合并
 - (1) 企业合并概述
 - (2) 同一控制下企业合并的处理
 - (3) 非同一控制下企业合并的处理
- 14.合并财务报表
 - (1) 合并财务报表概述
 - (2) 合并范围的确定
 - (3) 合并财务报表编制的前期准备事项及其程序
 - (4) 长期股权投资与所有者权益的合并处理（同一控制下）
 - (5) 长期股权投资与所有者权益的合并处理（非同一控制下）
 - (6) 内部商品交易的合并处理
 - (7) 内部债权债务的合并处理
 - (8) 内部固定资产交易的合并处理

- (9) 内部无形资产交易的合并处理
- (10) 所得税会计相关的合并处理
- (11) 合并现金流量表的编制
- (12) 本期增加子公司和减少子公司的合并处理

15. 每股收益

- (1) 每股收益概述
- (2) 基本每股收益
- (3) 稀释每股收益
- (4) 每股收益的列报

(二) 审计

1. 审计计划

- (1) 初步业务活动
- (2) 总体审计策略和具体审计计划
- (3) 审计重要性
- (4) 利用专家的工作
- (5) 利用内部审计工作
- (6) 注册会计师与治理层的沟通

2. 风险评估

- (1) 风险评估程序、信息来源以及项目组内部的讨论
- (2) 了解被审计单位及其环境
- (3) 了解被审计单位的内部控制
- (4) 评估重大错报风险
- (5) 特定项目的风险评估

3. 风险应对

- (1) 针对财务报表层次重大错报风险的总体应对措施
- (2) 针对认定层次重大错报风险的进一步审计程序
- (3) 控制测试
- (4) 实质性程序
- (5) 特定项目的风险应对

4. 销售与收款循环的审计

- (1) 销售与收款循环的特点
- (2) 销售与收款循环的内部控制和控制测试
- (3) 销售与收款循环的实质性程序

5. 采购与付款循环的审计

- (1) 采购与付款循环的特点
- (2) 采购与付款循环的内部控制和控制测试
- (3) 采购与付款循环的实质性程序

6. 生产与存货循环的审计

- (1) 生产与存货循环的特点
 - (2) 生产与存货循环的内部控制和控制测试
 - (3) 生产与存货循环的实质性程序
- 7.对舞弊和法律法规的考虑
- (1) 财务报表审计中与舞弊相关的责任
 - (2) 财务报表审计中对法律法规的考虑
- 8.对集团财务报表审计的特殊考虑
- (1) 与集团财务报表审计有关的概念
 - (2) 集团财务报表审计中的责任设定和注册会计师的目标
 - (3) 集团审计业务的承接与保持
 - (4) 了解集团及其环境、集团组成部分及其环境
 - (5) 了解组成部分注册会计师
 - (6) 重要性
 - (7) 针对评估的风险采取的应对措施
 - (8) 合并过程
 - (9) 与组成部分注册会计师的沟通
 - (10) 评价审计证据的充分性和适当性
 - (11) 与集团管理层和集团治理层的沟通
- 9.完成审计工作
- (1) 完成审计工作概述
 - (2) 期后事项
 - (3) 书面声明
- 10.审计报告
- (1) 审计报告概述
 - (2) 审计意见的形成和审计报告的类型
 - (3) 审计报告的基本内容
 - (4) 非标准审计报告
- 11.会计师事务所业务质量控制
- (1) 质量控制制度的目标和对业务质量承担的领导责任
 - (2) 相关职业道德要求
 - (3) 客户关系和具体业务的接受与保持
 - (4) 人力资源
 - (5) 业务执行
 - (6) 监控
- 12.职业道德基本原则和概念框架
- (1) 职业道德基本原则
 - (2) 职业道德概念框架
 - (3) 注册会计师对职业道德概念框架的具体运用

(4) 非执业会员对职业道德概念框架的运用

13. 审计业务对独立性的要求

- (1) 基本要求
- (2) 经济利益
- (3) 贷款和担保以及商业关系、家庭和私人关系
- (4) 与审计客户发生雇佣关系
- (5) 与审计客户长期存在业务关系
- (6) 为审计客户提供非鉴证服务
- (7) 收费
- (8) 影响独立性的其他事项

(三) 税法

1. 增值税法

- (1) 征税范围及纳税义务人
- (2) 税率与征收率
- (3) 一般计税方法应纳税额的计算
- (4) 特殊经营行为的税务处理
- (5) 进口货物征税、出口货物和服务退(免)税
- (6) 增值税征收管理、专用发票的使用与管理

2. 消费税法

- (1) 纳税义务人与征税范围
- (2) 税目与税率
- (3) 计税依据与应纳税额计算

3. 营业税法

- (1) 纳税义务人与扣缴义务人
- (2) 税目与税率
- (3) 计税依据
- (4) 应纳税额计算与特殊经营行为的税务处理
- (5) 税收优惠

4. 资源税法和土地增值税法

- (1) 资源税纳税义务人、税目与税率
- (2) 资源税计税依据与应纳税额的计算
- (3) 资源税税收优惠和征收管理
- (4) 土地增值税纳税义务人与征税范围
- (5) 土地增值税税率、应税收入与扣除项目
- (6) 土地增值税应纳税额的计算
- (7) 土地增值税税收优惠和征收管理

5. 房产税法、城镇土地使用税法

- (1) 房产税法

- (2) 城镇土地使用税法
 - 6.企业所得税法
 - (1) 应纳税所得额的计算
 - (2) 资产的税务处理和资产损失税前扣除的所得税处理
 - (3) 企业重组的所得税处理
 - (4) 税收优惠
 - (5) 应纳税额的计算
 - (6) 特别纳税调整
 - (7) 征收管理
 - 7.个人所得税法
 - (1) 纳税义务人与征税范围
 - (2) 税率与应纳税所得额的确定
 - (3) 应纳税额的计算
 - (4) 税收优惠
 - 8.税务筹划
- (四) 财务成本管理**
- 1.财务报表分析
 - (1) 财务报表分析概述
 - (2) 财务比率分析
 - (3) 管理用财务报表分析
 - 2.长期计划与财务预测
 - (1) 长期计划
 - (2) 财务预测
 - (3) 增长率与资金需求
 - 3.财务估价的基础概念
 - (1) 货币的时间价值
 - (2) 风险和报酬
 - 4.债券和股票估价
 - (1) 债券估价
 - (2) 股票估价
 - 5.资本成本
 - (1) 资本成本概述
 - (2) 普通股成本
 - (3) 债务成本
 - (4) 加权平均资本成本
 - 6.企业价值评估
 - (1) 现金流量折现模型
 - (2) 相对价值法

7.资本预算

- (1) 项目评价的方法
- (2) 投资项目现金流量的估计
- (3) 项目风险的衡量与处置

8.期权估价

- (1) 期权概述
- (2) 期权价值评估的方法

9.资本结构

- (1) 杠杆原理
- (2) 资本结构理论及决策

10.股利分配

- (1) 利润分配概述
- (2) 股利支付的程序和方式
- (3) 股利理论与股利分配政策
- (4) 股票股利、股票分割和股票回购

11.普通股和长期负债筹资

- (1) 普通股筹资
- (2) 长期负债筹资

12.其他长期筹资

- (1) 租赁
- (2) 混合筹资

13.营运资本投资

- (1) 现金和有价证券
- (2) 应收账款
- (3) 存货

14.营运资本筹资

- (1) 营运资本筹资政策
- (2) 短期筹资

15.成本管理会计

- (1) 成本会计
- (2) 管理会计

(五) 公司战略与风险管理

1.战略分析

- (1) 企业外部环境分析
- (2) 企业内部环境分析

2.战略选择

- (1) 总体战略（公司层战略）
- (2) 业务单位战略

(3) 国际化经营战略

3.战略实施

(1) 公司战略与组织结构

(2) 公司战略与企业文化

(3) 战略控制

(4) 战略变革管理

(5) 战略管理中的权力与利益相关者

4.风险与风险管理

(1) 风险管理的目标

(2) 风险管理基本流程

(3) 风险管理体系

5.风险管理框架下的内部控制

(1) 内部控制基本规范

(2) 内部控制应用指引

(3) 内部控制评价

(六) 经济法

1.物权法律制度

(1) 物权法律制度概述

(2) 物权变动

(3) 所有权

(4) 用益物权

(5) 担保物权

2.合同法律制度

(1) 合同的基本理论

(2) 合同的订立

(3) 合同的效力

(4) 合同的履行

(5) 保证与定金

(6) 合同的变更与转让

(7) 合同的终止

(8) 违约责任

(9) 几类主要的有名合同

3.公司法律制度

(1) 公司法律制度概述

(2) 股份有限公司

(3) 有限责任公司

(4) 公司董事、监事、高级管理人员

(5) 公司的财务会计

(6) 公司合并、分立与减资

(7) 公司解散和清算

4. 证券法律制度

(1) 证券法律制度概述

(2) 股票的发行

(3) 公司债券的发行与交易

(4) 股票交易市场

(5) 上市公司收购和重组

(6) 证券欺诈的法律责任

5. 企业破产法律制度

(1) 破产法律制度概述

(2) 破产申请与受理

(3) 管理人制度

(4) 债务人财产

(5) 破产债权

(6) 债权人会议

(7) 重整程序

(8) 和解制度

(9) 破产清算程序

6. 反垄断法律制度

(1) 反垄断法律制度概述

(2) 垄断协议规制制度

(3) 滥用市场支配地位规制制度

(4) 经营者集中反垄断审查制度

(5) 滥用行政权力排除、限制竞争规制制度

附录：职业能力综合测试涉及的主要专业术语中英文对照表

职业能力综合测试涉及的主要专业术语中英文对照表

| | 会计 |
|----------|-------------------------------------|
| 会计估计 | Accounting estimates |
| 会计分期 | Accounting period |
| 会计政策 | Accounting policies |
| 会计确认 | Accounting recognition |
| 会计处理 | Accounting treatment |
| 应付账款 | Accounts payable |
| 应收账款 | Accounts receivable |
| 累计折旧 | Accumulated depreciation |
| 调整事项 | Adjusting events |
| 摊销费用 | Amortization expense |
| 公平交易 | Arms-length transaction |
| 资产 | Assets |
| 资产减值损失 | Assets impairment loss |
| 联营公司 | Associates |
| 可供出售金融资产 | Available-for-sale financial assets |
| 坏账准备 | Bad debt provision |
| 年初余额 | Balance at the beginning of year |
| 年末余额 | Balance at the end of year |
| 资产负债表 | Balance sheet |
| 银行存款 | Bank deposit |
| 基本每股收益 | Basic earnings per share |
| 应收票据 | Bills receivable |
| 账面价值 | Book value |
| 借款费用 | Borrowing costs |
| 企业合并 | Business combination |
| 营业税金及附加 | Business taxes and surcharges |
| 计量 | Calculation/Calculate |
| 资本公积 | Capital reserve |
| 资本化 | Capitalization/Capitalized |
| 现金流量 | Cash flows |
| 库存现金 | Cash on hand |
| 公允价值变动 | Change in fair value |
| 股东权益变动表 | Changes in equity |
| 可比性 | Comparability |
| 混合金融工具 | Compound financial instruments |
| 代销商品 | Consignment goods |
| 合并资产负债表 | Consolidated balance sheet |

| | |
|-----------|---|
| 合并利润表 | Consolidated income statement |
| 合并股东权益变动表 | Consolidated statement of changes in equity |
| 建造合同 | Construction contract |
| 在建工程 | Construction in progress |
| 或有资产 | Contingent asset |
| 或有负债 | Contingent liability |
| 可转换公司债券 | Convertible notes |
| 会计差错更正 | Correction of accounting errors |
| 成本法 | Cost method |
| 主营业务成本 | Cost of sales from principal activities |
| 贷 | Credit |
| 货币计量 | Currency measurement |
| 流动资产 | Current assets |
| 流动负债 | Current liabilities |
| 借 | Debit |
| 债务重组 | Debt restructuring |
| 递延收益 | Deferred income |
| 递延所得税 | Deferred tax |
| 递延所得税资产 | Deferred tax assets |
| 递延所得税负债 | Deferred tax liabilities |
| 折旧 | Depreciation |
| 稀释每股收益 | Diluted earnings per share |
| 直接费用 | Direct costs |
| 直接人工 | Direct labour |
| 直接材料 | Direct materials |
| 直接法 | Direct method |
| 披露 | Disclosure |
| 折现系数 | Discount factor |
| 折现率 | Discount rate |
| 任意盈余公积 | Discretionary surplus reserve |
| 处置成本 | Disposal costs |
| 应付股利 | Dividend payable |
| 应收股利 | Dividend receivable |
| 应付职工薪酬 | Employee benefits payables |
| 股权投资 | Equity investment |
| 权益法 | Equity method |
| 预计负债 | Estimated liabilities/Provision |
| 预计使用寿命 | Estimated useful life |
| 费用 | Expenses |
| 公允价值 | Fair value |
| 融资租赁 | Finance lease |
| 金融资产 | Financial assets |
| 交易性金融资产 | Financial assets held for trading |

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|---------------|---------------------------------------|
| 财务费用 | Financial expenses |
| 金融工具 | Financial instruments |
| 金融负债 | Financial liabilities |
| 财务报告 | Financial reporting |
| 筹资活动 | Financing activities |
| 产成品 | Finished products/goods |
| 固定资产 | Fixed assets |
| 固定资产清理 | Fixed assets pending for disposal |
| 境外经营 | Foreign operations |
| 特许权 | Franchise right |
| 记账本位币 | Functional currency |
| 公允价值变动收益/（损失） | Gains/Losses on changes in fair value |
| 管理费用 | General and administrative expenses |
| 持续经营 | Going concern |
| 商誉 | Goodwill |
| 政府补助 | Government grants |
| 毛利率 | Gross profit ratio |
| 担保 | Guarantee |
| 持有至到期投资 | Held-to-maturity investment |
| 历史成本 | Historical cost |
| 可辨认性 | Identifiable |
| 减值损失 | Impairment loss |
| 减值准备 | Impairment losses |
| 利润表 | Income statement |
| 所得税 | Income tax |
| 间接法 | Indirect method |
| 保险费 | Insurance expense |
| 无形资产 | Intangible assets |
| 应付利息 | Interest payable |
| 利率 | Interest rate |
| 应收利息 | Interest receivable |
| 集团内部销售 | Inter-group sales |
| 中期财务报表 | Interim financial statements |
| 存货 | Inventories |
| 投资活动 | Investing activities |
| 投资成本 | Investment cost |
| 投资收益 | Investment income |
| 投资性房地产 | Investment property |
| 合营企业 | Joint-venture |
| 劳务成本 | Labour costs |
| 土地使用权 | Land use right |
| 租赁 | Lease |
| 承租人 | Lessee |

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|-----------|--|
| 出租人 | Lessor |
| 负债 | Liability/Liabilities |
| 贷款 | Loan |
| 长期股权投资 | Long-term equity investment |
| 长期借款 | Long-term loans |
| 长期应付款 | Long-term payable |
| 长期应收款 | Long-term receivables |
| 少数股东权益 | Minority interests |
| 净利润 | Net profits |
| 非调整事项 | Non-adjusting events |
| 非流动性负债 | Non-current liabilities |
| 营业外支出 | Non-operating expenses |
| 营业外收入 | Non-operating income |
| 经营活动 | Operating activities |
| 经营租赁 | Operating lease |
| 营业利润 | Operating profit |
| 其他资本公积 | Other capital reserve |
| 其他综合收益 | Other comprehensive income |
| 其他业务收入 | Other operating income |
| 其他应付款 | Other payables |
| 其他应收款 | Other receivables |
| 所有者权益 | Owner's equity |
| 所有权 | Ownership |
| 实收资本 | Paid-in capital |
| 专利权 | Patent |
| 资产负债表日后事项 | Post balance sheet events |
| 溢价 | Premium |
| 预付款 | Prepayment |
| 现值 | Present value |
| 以前年度损益事项 | Prior year profit/loss adjustment |
| 商品 | Product |
| 利润 | Profit |
| 利润分配 | Profit appropriation |
| 存货跌价准备 | Provision for diminution in value of inventories |
| 固定资产减值准备 | Provision for impairment of fixed assets |
| 损失准备 | Provision for loss |
| 采购成本 | Purchase costs |
| 报酬率 | Rate of return |
| 原材料 | Raw materials |
| 预收款项 | Receipts in advance |
| 确认 | Recognition/Recognize |
| 可收回金额 | Recoverable amount |
| 可变现净值 | Recoverable value |

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| 关联交易 | Related party transactions |
| 关联方 | Related party(ies) |
| 租赁收入 | Rental income |
| 重置成本 | Replacement costs |
| 回购 | Repurchase |
| 研究开发费用 | Research and development costs |
| 残值 | Residual value |
| 重组 | Restructuring |
| 追溯调整 | Retrospective adjustments |
| 销售商品收入 | Revenue from sales of goods |
| 收入 | Revenue/Income |
| 职工薪酬 | Salary costs |
| 售后租回交易 | Sale and lease back |
| 主营业务收入 | Sales from principal activities |
| 销售退回 | Sales return |
| 销售额 | Sales revenue |
| 销售税 | Sales tax |
| 分部报告 | Segment reporting |
| 销售费用 | Selling expenses |
| 股本 | Share capital |
| 股份期权 | Share options |
| 股本/资本溢价 | Share/Capital premium |
| 所有者权益 | Shareholders' equity |
| 短期借款 | Short-term loans |
| 专项应付款 | Special payables |
| 现金流量表 | Statement of cash flows |
| 法定盈余公积 | Statutory surplus reserve |
| 盈余公积 | Surplus reserves |
| 有形资产 | Tangible assets |
| 计税基础 | Tax basis |
| 应交税费 | Taxes payable |
| 暂时性差异 | Temporary differences |
| 交易费用 | Transaction costs |
| 可理解性 | Understandability |
| 未分配利润 | Undistributed profit/Retained earnings |
| 未实现融资收益 | Unrealized capital gain |
| 增值税 | Value-added tax |
| 在产品 | Work in progress |

审计

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|--------------------------|---|
| 客户关系和审计业务的接受与保持 | Acceptance and continuance of client and audit engagement |
| 访问控制 | Access controls |
| 接触信息/审计工作底稿 | Access to information / Audit documentation |
| 否定意见 | Adverse opinion |
| 替代程序 | Alternative procedures |
| 分析程序 | Analytical procedures |
| 在集团层面实施的分析程序 | Analytical procedures at group level |
| 年度报告 | Annual report |
| 适用的财务报告框架 | Applicable financial reporting framework |
| 按照适用的财务报告编制基础得到恰当会计处理和披露 | Appropriately accounted for and disclosed in accordance with the applicable financial reporting framework |
| (审计证据的)适当性 | Appropriateness (of audit evidence) |
| 认定 | Assertions |
| 评估 | Assess |
| 保证 | Assurance |
| 审计调整 | Audit adjustment |
| 审计工作底稿 | Audit documentation/Audit working paper |
| 审计证据 | Audit evidence |
| 审计档案 | Audit file |
| 会计师事务所 | Audit firm/Accounting firm |
| 审计意见 | Audit opinion |
| 审计计划 | Audit plan |
| 审计风险 | Audit risk |
| 审计抽样(抽样) | Audit sampling (sampling) |
| 注册会计师(审计师) | Auditor |
| 注册会计师与财务信息 | Auditor and financial information |
| 注册会计师的专家 | Auditor's expert |
| 注册会计师的点估计或区间估计 | Auditor's point estimate or auditor's range |
| 导致非无保留意见的事项段 | Basis for modification paragraph |
| 业务流程 | Business process |
| (交易的)商业理由 | Business rationale |
| 经营风险业务风险 | Business risk |
| 明显微小 | Clearly trivial |
| 比较财务报表 | Comparative financial statements |
| 比较信息 | Comparative information |
| 被审计单位的互补性控制 | Compensating controls of entity under audit |
| 完整性 | Completeness |
| 对集团具有财务重大性的单个组成部分 | Components that are of individual financial significance to the group |
| 计算机辅助审计技术 | Computer-assisted audit techniques |

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| 审计的前提条件 | Conditions for an audit |
| 询证函 | Confirmation |
| 合并过程 | Consolidation process |
| 控制活动 | Control activities |
| 控制环境 | Control environment |
| 控制风险 | Control risk |
| 与审计相关的控制 | Controls relevant to the audit |
| 公司治理 | Corporate governance |
| 对应数据 | Corresponding figures |
| 截止 | Cut-off/As of (date) |
| 报告日（与质量控制相关） | Date of report (in relation to quality control) |
| 财务报表批准日 | Date of the approval of the financial statements |
| 审计报告日 | Date of the auditor's report |
| 财务报表日 | Date of the financial statements |
| 设计、执行和维护适当的控制 | Design, implement and maintain adequate controls (over) |
| 检查风险 | Detection risk |
| 偏差 | Deviations |
| 无法表示意见 | Disclaimer of opinion |
| 双重目的测试 | Dual-purpose test |
| 强调事项段 | Emphasis of matter paragraph |
| 业务工作底稿 | Engagement documentation/working paper |
| 业务约定书 | Engagement letter |
| 项目合伙人 | Engagement partner |
| 项目质量控制复核 | Engagement quality control review |
| 项目质量控制复核人员 | Engagement quality control reviewer |
| 项目组 | Engagement team |
| 被审计单位的风险评估过程 | Entity's risk assessment process |
| 评价 | Evaluate |
| 可能导致对被审计单位持续经营能力产生重大疑虑的事项或情况 | Events or conditions that may cast significant doubt on the entity's ability to continue as a going concern |
| 不符事项 | Exception |
| 存在 | Existence |
| 有经验的注册会计师 | Experienced auditor |
| 专长 | Expertise |
| 信赖程度 | Extent of reliance |
| 函证 | External confirmation |
| 事实错报、判断错报和推断错报 | Factual misstatements, judgemental misstatements and projected misstatements |
| 财务报表 | Financial statements |
| 舞弊 | Fraud |
| 舞弊风险因素 | Fraud risk factors |
| 虚假财务报告 | Fraudulent financial reporting |
| 对财务报表使用者理解财务报表至 | Fundamental to users' understanding of the financial |

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| 关重要 | statements |
| 治理 | Governance |
| 集团 | Group |
| 集团项目合伙人 | Group engagement partner |
| 集团层面控制 | Group-wide controls |
| 历史财务信息 | Historical financial information |
| 识别、评估和应对重大错报风险 | Identify, assess and respond to risk of material misstatement |
| 无法获取充分、适当的审计证据 | Inability to obtain sufficient appropriate audit evidence |
| 后任注册会计师 | Incoming auditor |
| 不一致 | Inconsistency |
| 独立性 | Independence |
| 与财务报告相关的信息系统 | Information system relevant to financial reporting |
| 审计的固有限制 | Inherent limitation of audit |
| 固有风险 | Inherent risk |
| 首次审计业务 | Initial audit engagement |
| 生成、记录、处理和报告交易 | Initiate, record, process and report transactions |
| 询问 | Inquiry |
| 检查 | Inspection |
| 中期财务信息或报表 | Interim financial information or statements |
| 内部审计师 | Internal auditors |
| 内部控制 | Internal control |
| 内部控制缺陷 | Internal control deficiency |
| 国际财务报告准则 | International Financial Reporting Standards |
| 调查 | Investigate |
| 财务报表报出日 | Issuance date of the financial statements |
| 信息技术应用控制 | IT application controls |
| 信息技术环境 | IT environment |
| 会计分录和其他调整 | Journal entries and other adjustments |
| 会计分录 | Journal entry/entries |
| 严重程度 | Level of significance |
| 上市公司实体 | Listed entity |
| 管理层 | Management |
| 管理层偏向 | Management bias |
| 管理层凌驾于控制之上 | Management override of controls |
| 管理当局声明书 | Management representation letter |
| 管理层对其自身责任的认可与理解 | Management's acknowledgement and understanding of its responsibilities |
| 管理层的专家 | Management's expert |
| 重大类别的交易、账户余额和披露 | Material classes of transactions, account balances and disclosure |
| 重大不确定性 | Material uncertainty |
| 财务报表整体的重要性 | Materiality for the financial statements as a whole |

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|-----------------------------|---|
| 侵占资产 | Misappropriation of assets |
| 错报 | Misstatement |
| 对事实的错报 | Misstatement of fact |
| 非标准审计报告 | Modified audit report |
| 非无保留意见 | Modified opinion |
| 监控 | Monitoring |
| 对控制的监督 | Monitoring of controls |
| 审计程序的性质、时间安排和范围 | Nature, timing and extent of audit procedures |
| 消极式函证 | Negative confirmation |
| 网络事务所 | Network firm |
| 违反法律法规 | Non-compliance |
| 未回函 | Non-response |
| 非抽样风险 | Non-sampling risk |
| 观察 | Observation |
| 发生 | Occurrence |
| 期初余额 | Opening balances |
| 内部控制的运行有效性 | Operating effectiveness of internal control |
| 其他信息 | Other information |
| 其他事项段 | Other matter paragraph |
| 会计估计的结果 | Outcome of an accounting estimate |
| 超出正常经营过程 | Outside the normal course of business |
| 总体审计方案 | Overall audit approach |
| 总体审计策略 | Overall audit strategy |
| 总体结论 | Overall conclusion |
| 总体应对措施 | Overall responses |
| 合伙人 | Partner |
| 实际执行的重要性 | Performance materiality |
| 人员 | Personnel |
| 广泛性 | Pervasive |
| 计划活动 | Planning activities |
| 总体 | Population/Overall |
| 积极式函证 | Positive confirmation |
| 执业人员 | Practitioner |
| 前任注册会计师 | Predecessor auditor |
| 初步业务活动 | Preliminary engagement activities |
| 与管理层和治理层（如适用）责任相关的执行审计工作的前提 | Premise, relating to the responsibilities of management and, where appropriate, those charged with governance, on which an audit is conducted |
| 编制和列报财务报表 | Prepare and present the financial statements |
| 列报与披露 | Presentation and disclosure |
| 收入确认存在舞弊风险的假定 | Presumed fraud risks in revenue recognition |
| 防止或发现并纠正重大错报 | Prevent or detect and correct material misstatement |
| 专业胜任能力 | Professional competence |

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|---------------------------------|--|
| 职业判断 | Professional judgment |
| 职业怀疑态度 | Professional skepticism |
| 业务执行 | Provision of service/Delivery of service |
| 通常对决定财务报表中的重大金额和披露有直接影响的法律法规的规定 | Provisions of laws and regulations generally recognized to have a direct effect on the determination of material amounts and disclosures in the financial statements |
| 具有适当资格的外部人员 | Qualified external person |
| 保留意见 | Qualified opinion |
| 量化财务影响 | Quantification of the financial impacts |
| 合理保证（针对审计业务和质量控制） | Reasonable assurance (in the context of audit engagements, and in quality control) |
| 合理性测试 | Reasonableness test |
| 重新计算 | Re-calculation |
| 连续审计业务 | Recurring audit engagements |
| 将认定层次的审计风险降至可接受的低水平 | Reduce audit risk at the assertion level to an acceptably low level |
| 关联方 | Related parties |
| 具有支配性影响的关联方 | Related parties with dominant influence |
| 管理层以前未识别或未向注册会计师披露的关联方关系或关联方交易 | Related party relationships or transactions that management has not identified or disclosed to the auditor |
| 按照等同于公平交易中通行的条款执行的关联方交易 | Related party transactions conducted on terms equivalent to those prevailing in an arm's length transaction |
| （审计证据的）相关性和可靠性 | Relevance and reliability (of audit evidence) |
| 相关职业道德要求 | Relevant ethical requirements |
| 剩余期间 | Remaining period |
| 重新执行 | Re-performance |
| 管理层施加的限制 | Restrictions imposed by management |
| 复核（与质量控制相关） | Review (in relation to quality control) |
| 权利与义务 | Rights and obligations |
| 风险评估程序 | Risk assessment procedures |
| 重大错报风险 | Risk of material misstatement |
| 财务报表层次和认定层次的重大错报风险 | Risk of material misstatement at financial statement level and at assertion level |
| 样本量 | Sample size |
| 抽样 | Sampling |
| 抽样风险 | Sampling risk |
| 抽样单元 | Sampling unit |
| 选择和运用会计政策 | Selection and application of accounting policies |
| 选取测试项目 | Selection of items for testing |
| 重要组成部分 | Significant component |
| 值得关注的内部控制缺陷 | Significant deficiencies in internal control |
| 重大事项 | Significant matters |
| 特别风险 | Significant risk |

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|----------------------------|---|
| 重大非常规交易 | Significant unusual transactions |
| 特定的审计程序 | Specified audit procedures |
| 员工 | Staff |
| 统计抽样 | Statistical sampling |
| 存货盘点 | Stocktake |
| 分层 | Stratification |
| 期后事项 | Subsequent events |
| 实质性分析程序 | Substantive analytical procedures |
| 实质性程序 | Substantive procedure |
| （审计证据的）充分性 | Sufficiency (of audit evidence) |
| 补充信息 | Supplementary information |
| 测试 | Test |
| 控制测试 | Test of controls |
| 细节测试 | Test of details |
| 特定类别的交易、账户余额或披露的一个或多个重要性水平 | The materiality level or levels for particular classes of transactions, account balances or disclosures |
| 治理层 | Those charged with governance |
| 错报的临界值 | Threshold for misstatements |
| 可容忍错报 | Tolerable misstatement |
| 可容忍偏差率 | Tolerable rate of deviation |
| 趋势分析法、比率分析法、合理性测试法和回归分析法 | Trend analysis, ratio analysis, reasonableness test, and regression analysis |
| 不确定性 | Uncertainty |
| 未更正错报 | Uncorrected misstatements |
| 标准审计报告 | Unmodified audit report |
| 无保留意见 | Unqualified opinion |
| 计价与分摊 | Valuation and allocation/amortization |
| 穿行测试 | Walk-through test |
| 解除业务约定 | Withdraw from the engagement |
| 书面声明 | Written representation |

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| 可接受的水平 | 职业道德 |
| 广告 | Acceptable level |
| 过度推介 | Advertising |
| 承担管理层职责 | Advocacy |
| 鉴证客户 | Assume management responsibilities |
| 鉴证业务 | Assurance client |
| 鉴证业务项目组 | Assurance engagement |
| 审计客户 | Assurance team |
| 审计业务 | Audit client |
| 审计项目组 | Audit engagement |
| 近亲属 | Audit team |
| 密切私人关系 | Close family |
| 保密 | Close personal relationship |
| 利益冲突 | Confidentiality |
| 或有收费 | Conflicts of interest |
| 冷却期 | Contingent fee |
| 现任会计师 | Cooling off period |
| 直接经济利益 | Current accountant/auditor |
| 董事或高级管理人员 | Direct financial interest |
| 应有的关注 | Director or senior officer/senior management |
| 消除或降低不利影响 | Due care |
| 项目合伙人 | Eliminate or reduce threats |
| 项目质量控制复核 | Engagement partner |
| 项目组 | Engagement quality control review |
| 外部专家 | Engagement team |
| 密切关系 | External expert |
| 经济利益 | Familiarity |
| 历史财务信息 | Financial interests |
| 直系亲属/ 主要近亲属 | Historical financial information |
| 独立性 | Immediate family |
| 从实质上 and 形式上保持独立性 | Independence |
| 间接经济利益 | Independence of mind, Independence in appearance |
| 诚信 | Indirect financial interest |
| 外在压力 | Integrity |
| 关键审计合伙人 | Intimidation/Pressure |
| 上市实体 | Key audit partner |
| 长期存在业务关系 | Listed entity |
| 严重虚假或误导性的陈述 | Long association (with an audit client) |
| 非鉴证服务 | Materially false or misleading statement |
| 客观和公正性 | Non-assurance services |
| 专业服务 | Objectivity |
| | Professional services |

| | |
|------------|---|
| 拟接受的客户 | Prospective client |
| 公众利益实体 | Public interest entity |
| 关联实体 | Related entity |
| 审阅客户 | Review client |
| 审阅业务 | Review engagement |
| 审阅项目组 | Review team |
| 轮换 | Rotation |
| 防范措施 | Safeguards |
| 自身利益 | Self-interest |
| 自我评价 | Self-review |
| 重要且密切的商业关系 | Significant and close business relationship |
| 特殊目的财务报表 | Special purpose financial statements |
| 鉴证业务的对象 | Subject matter of assurance engagement |
| 不利影响、威胁 | Threats |

| | |
|------------|--|
| 兼营 | Also engaged in |
| 应计税款 | Accrued tax |
| 从价税 | Ad valorem tax |
| 加计扣除 | Additional deduction |
| 附加税 | Additional tax/Surcharge |
| 所得额调整 | Adjustment of income |
| 税后所得 | After-tax income |
| 准予扣除数 | Allowable deductions |
| 税收可抵免额 | Allowable tax credit |
| 从量定额 | Amount based on quantity |
| 增值额 | Amount of appreciation/Value added |
| 销售额 | Amount of sales |
| 抵免税额 | Amount of tax credit |
| 应纳税所得额 | Amount of taxable income |
| 扣除项目金额 | Amount of the deductions |
| 适用税额 | Applicable tax amount |
| 适用税率 | Applicable tax rates |
| 计税成本 | Assessable cost |
| 核定所得额 | Assessable income |
| 平均成本利润率 | Average cost-plus margin rate |
| 平均销售价格 | Average sales price |
| 营业税 | Business tax |
| 偶然所得 | Casual income |
| 所得项目 | Category of income |
| 组成计税价格 | Composite taxable price |
| 本纳税年度 | Current tax year |
| 所得税申报 | Declaration of income tax |
| 扣除项目 | Deductible items |
| 免税项目扣除 | Deduction of the tax exemption item |
| 契税 | Deed tax |
| 视同销售 | Deemed sales/sales equivalent |
| 免除纳税义务 | Discharge of tax obligation |
| 应税商品 | Dutiable goods |
| 纳税义务 | Duty of tax payment |
| 权益性投资收益 | Earning from equity investments |
| 雇员福利，职工福利 | Employee benefit |
| 企业所得税 | Enterprise income tax |
| 国外所得收入 | Foreign earned income |
| 一般纳税人 | General taxpayer |
| 特许权使用费所得 | Income from franchise royalty |
| 利息、股息、红利所得 | Income from interests, dividends and bonuses |

| | |
|----------|--|
| 劳务所得 | Income from labor service |
| 财产租赁所得 | Income from leasing of property |
| 生产经营所得 | Income from production and business operation |
| 转让财产所得 | Income from property transfer |
| 工资薪金所得 | Income from wages, salaries |
| 财产转让收入 | Income from property transfer |
| 所得税抵免 | Income tax credit |
| 申报缴纳所得税 | Income tax declaration |
| 应纳所得税 | Income tax payable |
| 接受捐赠所得 | Income from donation |
| 个人所得税 | Individual income tax |
| 增值税进项税额 | Input value added tax |
| 非正常损失 | Irregular loss |
| 滞纳金 | Late fee |
| 清算所得税 | Liquidation income tax |
| 最低应纳税所得额 | Minimum taxable income |
| 增值税起征点 | Minimum threshold of value-added Tax |
| 混合销售行为 | Mixed sales activities |
| 所得税前净所得 | Net income before income tax |
| 税后净利润 | Net profit after tax |
| 非货币资产 | Non-monetary asset |
| 不征税收入 | Non-taxable income |
| 不计入征税范围 | Not included in the scope of taxable activities |
| 财产原值 | Original value of the property/ Cost of property |
| 当期销项税额 | Output tax for the period |
| 增值税销项税额 | Output value added tax |
| 滞纳税款/欠税 | Overdue tax |
| 应补缴税款 | Payment of tax in arrears |
| 累进税率 | Progressive tax rate |
| 比例税率 | Proportional tax rate |
| 公益性捐赠 | Public welfare donations |
| 房产税 | Real estate tax |
| 居民纳税人 | Resident taxpayer |
| 资源税 | Resource tax |
| 含税销售额 | Sales amount including tax |
| 所得税征收范围 | Scope of income tax/Subject to income tax |
| 小规模纳税人 | Small-scale taxpayer |
| 源泉扣缴 | Source withholding |
| 纳税特别扣除项目 | Special deductible items |
| 特殊性税务处理 | Special tax treatment |
| 印花税 | Stamp tax |
| 应征税额 | Tax accrued |
| 税额 | Tax amounts |

| | |
|---------|---|
| 税基/计税依据 | Tax base |
| 税种 | Tax category |
| 消费税税率 | Tax computation |
| 税收抵免 | Tax credit |
| 抵免限额 | Tax credit quota |
| 纳税期限 | Tax deadline |
| 税前可扣除项目 | Tax deductible items |
| 税收减免 | Tax deduction or exemption |
| 计税差异 | Tax differences |
| 到期应纳税款 | Tax due |
| 漏税/逃税 | Tax evasion |
| 免税 | Tax exemption |
| 纳税申报 | Tax filing |
| 本期税额 | Tax for the period/year |
| 已纳税额 | Tax paid |
| 应纳税额 | Tax payable |
| 纳税期限 | Tax payment deadline |
| 税率 | Tax rate |
| 减税 | Tax reduction |
| 退税 | Tax refund |
| 税收附加 | Tax surcharge |
| 起征点 | Tax threshold |
| 计税价格 | Tax value/Taxable price |
| 减免税额 | Tax amount deducted |
| 应税所得 | Taxable income |
| 应税项目 | Taxable item |
| 纳税期间 | Taxable period |
| 对股息征税 | Taxation of dividends |
| 免税收入 | Tax-exempt income |
| 免税税目 | Tax-exempt item |
| 免税利润 | Tax-exempt profit |
| 含税价格 | Tax-included price |
| 纳税人 | Taxpayer |
| 土地使用税 | Urban land-use tax |
| 增值税 | Value added tax(VAT) |
| 土地增值税 | Value-added tax on land/Land appreciation tax |
| 增值税减免 | VAT exemption or reduction |
| 车船税 | Vehicle and vessel tax |
| 车辆购置税 | Vehicle purchase tax |
| 扣缴义务人 | Withholding agent |
| 代扣代缴税款 | Withholding and remitting tax |
| 预提所得税 | Withholding income tax |
| 零税率 | Zero tax rate |

财务成本管理

| | |
|-----------------|--|
| 应收账款周转次数 | Accounts receivable turnover |
| 应收账款周转天数 | Accounts receivable turnover days |
| 取得成本 | Acquisition cost |
| 实际增长率 | Actual growth rate |
| 实际利率 | Actual interest rate |
| 配股后每股价格 | After-allotment price per share |
| 配股权价值 | Allotment option value |
| 配股价格 | Allotment price |
| 预付年金（即付年金、期初年金） | Annuity due |
| 会计报酬率法 | Accounting rate of return(ARR) |
| 平均交货时间 | Average delivery time |
| 贝塔（ β ）系数 | Beta coefficient |
| 债券评级 | Bond rating |
| 债券估价 | Bond valuation |
| 每股净资产 | Book value per share(BPS) |
| 盈亏临界点 | Break-even point |
| 保险储备（安全存量） | Buffer inventory |
| 资本支出 | Capital expenditure |
| 持有成本 | Carrying cost |
| 现金预算 | Cash budget |
| 现金股利 | Cash dividend |
| 现金流量利息保障倍数 | Cash flow interest coverage ratio |
| 经营活动现金流量 | Cash flows from operational activities |
| 混合租赁 | Combination lease |
| 佣金 | Commission |
| 普通股 | Common stock |
| 补偿性余额 | Compensating balance |
| 复利 | Compound interest |
| 全面预算 | Comprehensive budget |
| 企业价值评估 | Corporate valuation |
| 成本性态 | Cost behavior |
| 成本中心 | Cost centre |
| 成本的归集和分配 | Cost collection and allocation |
| 资本成本 | Cost of capital |
| 税后债务成本 | Cost of debt after tax |
| 成本差异 | Cost variance |
| 平息债券 | Coupon bond |
| 债券票面利率 | Coupon interest rate |
| 流动资产周转次数 | Current assets turnover |
| 流动资产周转天数 | Current assets turnover days |
| 流动比率 | Current ratio |

| | |
|-------------|--|
| 本期收入乘数 | Current sales multiplier |
| 债务市场 | Debt market/Bond market |
| 资产负债率 | Debt-to-asset ratio |
| 产权比率 | Debt-to-equity ratio |
| 股利宣告日 | Declaration date |
| 财务杠杆系数 | Degree of financial leverage(DFL) |
| 直接租赁 | Direct leasing |
| 折现率 | Discount rate |
| 纯贴现债券（零息债券） | Discounted bond (Zero coupon bond) |
| 股利支付率 | Dividend payout ratio |
| 经营杠杆系数 | Degree of operating leverage(DOL) |
| 股价下行乘数 | Downstream price multiplier |
| 总杠杆系数 | Degree of total leverage (DTL) |
| 息税前利润 | Earnings before interests and taxes(EBIT) |
| 经济订货量 | Economic order quantity(EOQ) |
| 每股盈余稀释 | EPS dilution |
| 每股盈余无差别点法 | EPS indifferent point method(EBIT-EPS break even analysis) |
| 每股盈余最大化 | EPS maximization |
| 每股盈余 | Earnings per share(EPS) |
| 权益乘数 | Equity multiplier |
| 股权价值 | Equity value |
| 经济增加值 | Economic value added(EVA) |
| 除息日 | Ex-dividend date |
| 执行价格 | Exercise price/Strike price |
| 外部融资销售增长比 | External financing needed to sales growth ratio |
| 融资租赁 | Financial lease/Capital lease |
| 财务估价 | Financial valuation |
| 完工产品 | Finished goods |
| 固定预算 | Fixed budget |
| 弹性预算 | Flexible budget |
| 浮动利率 | Floating interest rate |
| 浮动优惠利率 | Floating prime interest rate |
| 债务现金流量 | Free cash flows of creditors |
| 股权现金流量 | Free cash flows of equity |
| 实体现金流量 | Free cash flows of firm |
| 复利终值系数 | FV interest factor |
| 预付年金终值系数 | FV interest factor of annuity due |
| 终值 | Future value(FV) |
| 管理费用 | General and administrative expense |
| 持续经营价值 | Going concern value |
| 毛租赁 | Gross lease |
| 营业现金毛流量 | Gross operating cash flows |

| | |
|----------|--------------------------------------|
| 套期保值原理 | Hedging principle |
| 间接成本 | Indirect cost |
| 通货膨胀率 | Inflation rate |
| 利息保障倍数 | Interest coverage ratio |
| 税后利息率 | Interest rate after tax |
| 内含增长率 | Internal growth rate |
| 内部转移价格 | Internal transfer price |
| 内在市销率 | Intrinsic sales multiplier |
| 内在价值 | Intrinsic value |
| 存货周转次数 | Inventory turnover |
| 存货周转天数 | Inventory turnover days |
| 投资中心 | Investment center |
| 内含报酬率法 | Internal rate of return(IRR) |
| 非相关成本 | Irrelevant cost |
| 发行价格 | Issuance price |
| 租赁期 | Lease term |
| 租赁资产 | Leasehold property |
| 承租人 | Lessee |
| 出租人 | Lessor |
| 杠杆贡献率 | Leverage contributing ratio |
| 杠杆租赁 | Leverage lease |
| 清算价值 | Liquidation value |
| 短期偿债能力比率 | Liquidity ratios |
| 长期债券 | Long-term bond |
| 制造费用预算 | Manufacturing overhead budget |
| 边际贡献率 | Marginal contribution ratio |
| 市场组合 | Market portfolio |
| 市场价格 | Market price |
| 市价稀释 | Market price dilution |
| 市场风险溢价 | Market risk premium |
| 债券到期日 | Maturity date |
| 市场增加值 | Market value added(MAV) |
| 最大最小法 | Maximin method |
| 企业价值最大化 | Maximization of firm's value |
| 股东财富最大化 | Maximization of shareholders' wealth |
| 混合成本 | Mixed cost |
| 互斥项目 | Mutually exclusive projects/events |
| 流通债券 | Negotiable bond |
| 净财务杠杆 | Net financial leverage |
| 净租赁 | Net lease |
| 营业现金净流量 | Net operating cash flows |
| 销售净利率 | Net profit margin |
| 净现值法 | NPV method |

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|------------|--|
| 净现值 | Net present value(NPV) |
| 经营租赁 | Operating lease |
| 经营杠杆 | Operating leverage |
| 机会成本 | Opportunity cost |
| 期权价值 | Option value |
| 订货提前期 | Order lead time |
| 订货成本 | Ordering cost |
| 普通年金（后付年金） | Ordinary annuity |
| 债券面值 | Par value/Face value |
| 回收期法 | Payback period method |
| 股利支付日 | Payment date |
| 经营资产销售百分比 | Percentage of operating assets to sales |
| 经营负债销售百分比 | Percentage of operating liabilities to sales |
| 销售百分比法 | Percentage-of-sales method |
| 期间成本 | Period cost |
| 定期预算 | Periodic budget |
| 永久债券 | Perpetual bond |
| 永续年金 | Perpetuity |
| 优先股 | Preferred stock |
| 现值指数 | Present value index |
| 产品成本预算 | Product cost budget |
| 生产预算 | Production budget |
| 生产成本 | Production cost |
| 制造费用 | Production overhead |
| 利润中心 | Profit center |
| 利润最大化 | Profit maximization |
| 项目特有风险 | Project-specific risk |
| 公开增发 | Public offering |
| 复利现值系数 | PV interest factor |
| 预付年金现值系数 | PV interest factor of annuity due |
| 现值 | Present value(PV) |
| 速动比率 | Quick ratio |
| 股权登记日 | Record date |
| 共同年限法 | Replacement chain (common life) approach |
| 必要报酬率 | Required rate of return |
| 剩余股利政策 | Residual dividend policy |
| 剩余权益收益 | Residual equity income |
| 剩余净金融支出 | Residual net financial expenditure |
| 剩余经营收益 | Residual operating income |
| 责任中心 | Responsibility center |
| 利润留存率 | Retention ratio |
| 权益净利率 | Return on equity |
| 投资报酬率 | Return on investment |

| | |
|-------------------|--|
| 收入中心 | Revenue center |
| 无风险利率 | Risk-free interest rate |
| 无风险报酬率 | Risk-free rate of return |
| 安全边际率 | Safety margin ratio |
| 销售预算 | Sales budget |
| 销售费用 | Sales expense |
| 销售预测 | Sales forecast |
| 销售增长率 | Sales growth rate |
| 代销 | Sales on commission |
| 销售数量 | Sales volume |
| 股东权益增长率 | Shareholders' equity growth ratio |
| 短缺成本 | Shortage cost |
| 证券市场线 | Security market line(SML) |
| 标准成本 | Standard cost |
| 股票股利 | Stock dividend |
| 股价最大化 | Stock price maximization |
| 股票回购 | Stock repurchase |
| 股票分割 | Stock split |
| 储存成本 | Storage cost |
| 沉没成本 | Sunk cost |
| 可持续增长率 | Sustainable growth rate |
| 系统风险(市场风险、不可分散风险) | Systematic risk (Market risk/Non-diversifiable risk) |
| 目标资本结构 | Target capital structure |
| 时间溢价 | Time premium |
| 货币的时间价值 | Time value of money |
| 固定成本总额 | Total fixed cost |
| 标的资产 | Underlying assets |
| 包销 | Underwrite |
| 单位销售价格 | Unit sales price |
| 单位变动成本 | Unit variable costs |
| 股价上行乘数 | Upstream price multiplier |
| 变动成本率 | Variable cost ratio |
| 加权平均资本成本 | Weighted average cost of capital(WACC) |
| 营运资本投资 | Working capital investment |
| 在产品 | Work-in-progress |
| 到期收益率法 | Yield-to-maturity method(YTM method) |

公司战略与风险管理

| | |
|-------------------|--|
| 低增长—强竞争地位的“现金牛”业务 | “Cash cow” position : slow growth - high competitiveness |
| 低增长—弱竞争地位的“瘦狗”业务 | “Dog” position : slow growth - low competitiveness |
| 高增长—低竞争地位的“问题”业务 | “Question mark” position : high growth - low competitiveness |
| 高增长—强竞争地位的“明星”业务 | “Star” position : high growth - high competitiveness |
| 放弃战略 | Abandon strategy |
| 竞争环境分析 | Analysis of competitive environment |
| 竞争对手分析 | Analysis of competitors |
| 企业能力分析 | Analysis of corporate competencies and capabilities |
| 企业资源分析 | Analysis of corporate resources |
| 宏观环境分析 | Analysis of macro-environment |
| 市场需求分析 | Analysis of market demand |
| 分析型战略 | Analytical strategy |
| 审计委员会 | Audit committee |
| 平衡计分卡 | Balanced scorecard |
| 基准分析 | Benchmarking analysis |
| 蓝海战略 | Blue Ocean strategy |
| 波士顿矩阵 | Boston matrix |
| 业务单位战略（竞争战略） | Business (Competitive) strategy |
| 经营目标 | Business objectives |
| 运营风险 | Business risk |
| 业务单元 | Business unit |
| 事业部制组织结构 | Business unit organization structure |
| 战略变革 | Change management in strategy |
| 内部信息传递 | Communication of internal information |
| 全面风险管理 | Comprehensive risk management |
| 收缩战略 | Contraction strategy |
| 控制活动 | Control activities |
| 控制环境 | Control environment |
| 公司治理 | Corporate governance |
| 总体战略 | Corporate strategy |
| 成本领先战略 | Cost leadership strategy |
| 惩治成本 | Cost of punishment |
| 损失成本 | Cost of total loss |
| 风险管理成本与效益 | Costs and benefits of risk management |
| 信用风险 | Credit risk |
| 文化与绩效 | Culture and performance |
| 客户细分或市场细分事业部制结构 | Customer segmentation/Market segmentation business |

| | |
|---------------------------|---|
| 消费动机 | structure |
| 负债和杠杆作用 | Customer's motivation |
| 扁平型结构 | Debt and gearing |
| 决策支持系统 | Decentralized structure |
| 防御型战略 | Decision support system |
| 制定风险管理策略 | Defensive strategy |
| 发展战略 | Development of risk management strategy |
| 钻石模型 | Development strategy |
| 差异化战略 | Diamond model |
| 直接投资 | Differentiation strategy |
| 多元化并购 | Direct investment |
| 多种经营战略 | Diversified merger and acquisition |
| 垄断优势理论 | Diversified strategy |
| 每股盈余或市净率 | Dominance advantage theory |
| 效率 | Earnings per share or price to book ratio |
| 生产要素 | Efficiency |
| 内部控制的要素 | Elements in production |
| 创业型组织结构 | Elements of internal control |
| 自然环境风险 | Entrepreneurial organization structure |
| 股权投资 | Environment risk |
| 评估成本 | Equity investment |
| 事项识别 | Evaluation cost |
| 处置成本 | Event identification |
| 实地查验 | Execution cost |
| 财务风险与经营风险的搭配 | Field inspection |
| 内部控制的五大要素 | Financial risk and business risk |
| 产业五种竞争力 | Five elements in internal control |
| 集中化战略 | Five forces in the competitive approach |
| 紧缩与集中战略 | Focus strategy |
| 职能制组织结构 | Focused strategy |
| 职能战略 | Functional organization structure |
| 资金活动 | Functional strategy |
| 全球化战略 | Fund-related activities |
| 毛利率与净利润率 | Globalization strategy |
| 增长型战略 | Gross profit margin and net profit margin |
| 开拓型战略 | Growth strategy |
| 担保业务 | Growth strategy |
| H型结构(控股企业 / 控股集团组织 结构) | Guarantee business |
| 高经营风险与高财务风险搭配 | H type organization structure (Holding company/Group organization structure) |
| 高经营风险与低财务风险搭配 | High business risk, high financial risk |
| 高长型结构 | High business risk, low financial risk |
| | High growth structure |

| | |
|-----------------|---|
| 横向并购 | Horizontal merger and acquisition |
| 增量预算 | Incremental budgeting |
| 产品生命周期 | Industry life cycle |
| 产业风险 | Industry risk |
| 信息与沟通 | Information and communication |
| 一体化战略 | Integrated strategy |
| 后向一体化战略 | Integrated strategy - Backward |
| 前向一体化战略 | Integrated strategy - Forward |
| 横向一体化战略 | Integrated strategy - Horizontal |
| 纵向一体化战略 | Integrated strategy - Vertical |
| 产业内现有企业的竞争 | Intensity of industry rivalry |
| 密集型战略 | Intensive strategy |
| 内部控制 | Internal control |
| 多国本土化战略 | International subsidiaries strategy |
| 国际战略 | Internationalization strategy |
| 资源的不可替代性 | Irreplaceable resources |
| 合资经营 | Joint investment business |
| 准时生产系统 | Just-in-time system (JIT) |
| 杠杆收购 | Leveraged buy-out |
| 法律风险 | Litigation risk |
| 长期目标 | Long-term objective |
| 维持成本 | Maintenance cost |
| 管理信息系统 | Management information system |
| 市场开发——现有产品和新市场 | Market development - existing product and new market |
| 市场渗透——现有产品和现有市场 | Market penetration - existing product and existing market |
| 重要缺陷 | Material deficiency |
| 矩阵制组织结构 | Matrix organization structure |
| 风险度量 | Measurement of risk |
| 公司战略的现代概念 | Modern concept of corporate strategy |
| 监督 | Monitoring |
| 风险管理的监督与改进 | Monitoring and improvement of risk management |
| M型企业组织结构(多部门结构) | Multi-divisional organization structure |
| 非杠杆收购 | Non leveraged buy-out |
| 内部控制的目标 | Objectives of internal control |
| 风险管理的目标 | Objectives of risk management |
| 现场检查 | On-site inspection |
| 运行缺陷 | Operating deficiency |
| 操作风险 | Operational risk |
| 期权合约 | Options contracts |
| 组织管理能力 | Organization management ability |
| 组织资源 | Organization resources |
| 组织架构 | Organization structure |
| 业务外包 | Outsourcing |

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|------------------------|---|
| 信息系统外包 | Out-sourcing of information system |
| 人员导向性 | People-driven |
| 绩效评估 | Performance evaluation |
| 资源的持久性 | Persistence of the resources owned |
| PEST 分析 | PEST analysis |
| 政治风险 | Political risk |
| 供应者、购买者讨价还价的能力 | Power of buyers or suppliers |
| 预防成本 | Prevention cost |
| 基本活动（又称主体活动） | Primary activities |
| 内部控制的原则 | Principles of internal control |
| 风险管理基本流程 | Process of risk management |
| 采购业务 | Procurement activities |
| 产品开发——新产品和现有市场 | Product development - new product and existing market |
| 产品 / 品牌事业部制结构 | Product/Brand business structure |
| 生产流程计划 | Production process planning |
| 生产运营 | Production and operation |
| 生产管理能力 | Production management ability |
| 产能计划 | Production plan |
| 盈利能力和回报率指标 | Profitability and rate of return measurement |
| 质量管理 | Quality management |
| 反应型战略 | Reactive strategy |
| 相关多元化 | Related diversification |
| 研究与开发 | Research and development |
| 研发能力 | Research and development ability |
| 已动用资本报酬率（投资回报率或净资产回报率） | Return of capital employed(ROCE)/Return of investment(ROI)/Return of net assets(RONA) |
| 转向战略 | Reverse strategy |
| 激励和奖励机制 | Reward and incentive system |
| 风险承担 | Risk acceptance |
| 风险偏好 | Risk appetite |
| 风险评估 | Risk assessment |
| 风险规避 | Risk avoidance |
| 风险补偿 | Risk compensation |
| 风险控制 | Risk control |
| 风险转换 | Risk conversion |
| 风险转移 | Risk transfer |
| 角色导向型 | Role-driven |
| 证券投资 | Securities investment |
| 重大缺陷 | Significant deficiency |
| 稳定战略 | Stable strategy |
| 利益相关者 | stakeholders |
| 企业战略联盟 | Strategic alliances |
| 战略分析 | Strategic analysis |

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|------------|---|
| 外部环境分析 | Strategic analysis – External environment |
| 战略业务单位组织结构 | Strategic business unit organization structure(SBU) |
| 战略控制系统 | Strategic control system |
| 战略群组 | Strategic group |
| 战略目标 | Strategic objective |
| 国际化经营战略类型 | Strategic options for international business |
| 业绩计量 | Strategic performance evaluation |
| 战略风险 | Strategic risk |
| 内部环境分析 | Strategy analysis - Internal environment |
| 发展战略 | Strategy development |
| 战略实施 | Strategy implementation |
| 战略管理过程 | Strategy management process |
| 战略选择 | Strategy selection |
| 继任计划 | Succession planning |
| 技术风险 | Technology risk |
| 潜在进入者的进入威胁 | Threat of new entrants |
| 替代品的替代威胁 | Threat of substitutes |
| 跨国战略 | Transnational strategy |
| 非相关多元化 | Unrelated diversification |
| 战略失效 | Unsuccessful strategy |
| 价值链分析 | Value chain analysis |
| 纵向并购 | Vertical merger and acquisition |
| 零基预算 | Zero-based budgeting |

承诺
收购人
要约收购
上市公司收购
资产收购
实际出资人
实际控制
实际控制人
临时报告
管理人
入伙
代理/受托人
协议转让
合同变更
年度报告
关联交易
公司章程
破产财产
破产债权
破产费用
破产法
基准日
大宗交易
董事会
监事会
民事行为能力
董事长
民事权利能力
集体所有权
公司分立
公司法
股份有限公司
公司合并
经营者集中
一致行动
合同法
承揽人/承包人
委托合同
承揽合同
控股股东
可转换公司债券

经济法

Acceptance
Acquirer
Acquisition by offer
Acquisition of a listed company
Acquisition of assets
Actual capital contributor
Actual control
Actual controller
Ad hoc report
Administrator
Admission to a partnership
Agent
Agree to transfer
Alter of contract
Annual report
Associated transaction
Association of articles
Bankrupt property
Bankruptcy creditor
Bankruptcy expenses
Bankruptcy Law
Base date
Block trading
Board of directors
Board of supervisors
Capacity for civil conducts
Chairperson of the board
Civil rights
Collective ownership
Company demergers
Company Law
Company limited
Company mergers
Concentration of operators
Consistent act
Contract Law
Contractor
Contracts for commission
Contracts for work
Controlling shareholders
Convertible bond

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|--------|--------------------------------------|
| 协同行为 | Coordinated behavior |
| 公司债券 | Corporate bond |
| 信用评级 | Credit rating |
| 债权人委员会 | Creditors' committee |
| 债权人会议 | Creditors' meeting |
| 违约金 | Damages for breach of contract |
| 债务人财产 | Debtor's property |
| 破产宣告 | Declaration of bankruptcy |
| 减资 | Decrease of capital |
| 故意 | Deliberate intention |
| 标的物 | Delivery of the object |
| 定金 | Deposits |
| 注销登记 | Deregistration |
| 董事 | Directors |
| 清偿 | Discharge |
| 持股权益披露 | Disclosure of shareholders' interest |
| 任意公积金 | Discretionary reserve fund |
| 合同的解除 | Dismissal of contract |
| 处分权 | Disposal right |
| 解散 | Dissolution |
| 新设分立 | Division by new establishment |
| 赠与 | Donation |
| 提存 | Drawing |
| 选举权 | Election rights |
| 发包人 | Employer |
| 股权收购 | Equities acquisition |
| 合同成立 | Establishment of a contract |
| 核准 | Examination and approval |
| 免责条款 | Exclusion clauses |
| 执行董事 | Executive directors |
| 除名 | Expel |
| 临时股东大会 | Extraordinary general meeting |
| 不可抗力 | Force majeure |
| 欺诈 | Fraud |
| 无偿划拨 | Free allotment |
| 股东大会 | General meeting of shareholders |
| 普通合伙人 | General partners |
| 普通合伙企业 | General partnership enterprises |
| 政府债券 | Government bond |
| 重大过失 | Gross fault |
| 保证人 | Guarantor |
| 担保 | Guaranty |
| 担保合同 | Guaranty contracts |

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|---------|---------------------------------------|
| 保证期间 | Guaranty period |
| 不动产 | Immovable property/Real estate |
| 独立董事 | Independent directors |
| 间接收购 | Indirect takeover |
| 首次公开发行 | Initial public offering(IPO) |
| 内幕交易 | Insider trading |
| 资不抵债 | Insolvency |
| 胁迫 | Intimidation |
| 无效行为 | Invalid activities |
| 出资义务 | Investment obligation |
| 非公开发行 | Issuance in a non-public manner |
| 连带责任保证 | Joint and several liability guarantee |
| 共同共有 | Joint co-ownership |
| 正当理由 | Justified reasons |
| 土地承包经营权 | Land contractual operating rights |
| 租赁物 | Leased property |
| 法人财产权 | Legal person property rights |
| 法定代理人 | Legal representatives |
| 违约责任 | Liability for breach of contract |
| 诉讼时效 | Limitation of action |
| 有限责任公司 | Limited liability company |
| 有限合伙人 | Limited partner |
| 有限合伙企业 | Limited partnership enterprise |
| 限定交易 | Limited trading |
| 清算组 | Liquidation committee |
| 清算义务人 | Liquidation obligor |
| 上市公司 | Listed company |
| 管理层收购 | Management buyout |
| 强制要约 | Mandatory offer |
| 操纵市场行为 | Market rigging |
| 市场份额 | Market share |
| 重大资产重组 | Material assets reorganization |
| 吸收合并 | Merger by absorption |
| 新设合并 | Merger by consolidation |
| 少数股东权益 | Minority shareholder rights |
| 垄断行为 | Monopolistic practices |
| 垄断 | Monopoly |
| 抵押权 | Mortgage |
| 动产 | Movable property |
| 名义股东 | Nominee shareholder |
| 非货币财产出资 | Non-monetary contribution |
| 不可替代物 | Non-substitute |
| 善意取得 | Obtain in good faith |

| | |
|----------|---|
| 要约 | Offer |
| 抵销 | Offset |
| 经营者 | Operators |
| 所有权 | Ownership |
| 有偿出让 | Paid transfer |
| 履行 | Perform |
| 重整期间 | Period of reorganization |
| 定期报告 | Periodic report |
| 配股 | Placing |
| 质权 | Pledge rights |
| 优先清偿 | Preferential repayment |
| 委托人 | Principal |
| 私人所有权 | Private ownership |
| 破产和解程序 | Procedure of settlement for bankruptcy |
| 加工 | Processing |
| 利润分配 | Profit distribution |
| 发起人 | Promoter |
| 发起设立 | Promotion |
| 招股说明书 | Prospectus |
| 公积金 | Provident fund |
| 物权法 | Real Rights Law |
| 注册资本 | Registered capital |
| 重整 | Reorganization |
| 收购报告书 | Report of acquisition |
| 要约收购报告书 | Reports of acquisition by offer |
| 股东会决议 | Resolution of shareholders' meeting |
| 可撤销合同 | Revocable contract |
| 知情权 | Right to know |
| 提议权 | Right to propose |
| 破产撤销权 | Right to rescind bankruptcy |
| 优先受偿权 | Right to seek preferential payments of compensation |
| 证券法 | Securities Law |
| 证券服务机构 | Securities trading service institutions |
| 自益权 | Self-benefit right |
| 股东会 | Shareholders' meeting |
| 短线交易 | Short swing trading |
| 简易交付 | Simple delivery |
| 一人有限责任公司 | Single shareholder limited liability company |
| 中小企业板 | Small and medium enterprise (SME) board |
| 个人独资企业 | Sole proprietorship enterprises |
| 保荐人 | Sponsor |
| 国家所有权 | State ownership |
| 法定退伙 | Statutory withdrawal from the partnership |

| | |
|---------|-----------------------------------|
| 募集设立 | Stock flotation |
| 股票 | Stocks |
| 停止支付 | Stop paying/ Terminate payment |
| 代位权 | Subrogation |
| 认购股份 | Subscription of shares |
| 可替代物 | Substitute |
| 监事 | Supervisors |
| 补充协议 | Supplementary terms |
| 盈余公积金 | Surplus reserve |
| 暂停上市 | Suspend the listing |
| 停牌 | Suspend trading |
| 持续盈利能力 | Sustainable profitability |
| 终止上市 | Terminate the listing |
| 合同终止 | Terminated contract |
| 从物 | The auxiliary property |
| 消费者利益 | The interests of consumers |
| 原物 | The original object |
| 主物 | The principal property |
| 股东名册 | The register of shareholders |
| 破产抵销权 | The right of set-off |
| 一般取回权 | The right to retrieve |
| 民事撤销权 | The right to revoke |
| 交易相对人 | Trading counterparties |
| 停市 | Trading halt |
| 过户 | Transfer (of securities) |
| 债权转让 | Transfer of the creditor's rights |
| 不能清偿 | Unable/Fails to pay off |
| 承销 | Undertaking |
| 承销商 | Underwriter |
| 非上市公众公司 | Unlisted public company |
| 用益物权 | Usufruct rights |
| 要约有效期 | Valid period of an offer |
| 无效合同 | Void contract |
| 一人一票 | Voting method of one vote for one |
| 表决权 | Voting rights |
| 债务的免除 | Waived obligations |
| 豁免 | Waiver |
| 认股权证 | Warrant |
| 合同签订地 | Where a contract is signed |
| 国有独资公司 | Wholly state-owned company |
| 抽逃出资 | Withdraw paid-in capital |
| 退伙 | Withdrawal from the partnership |