

به نام خداوند جان و خرد



دانشگاه آزاد اسلامی واحد هشتگرد

گروه حسابداری

عنوان :

جزوه زبان تخصصی حسابداری 2

English for Accounting Students 2

www.irhesabdaran.ir

مدرس: شعبان پور

Hadi.shabanpour@gmail.com

www.irhesabdaran.ir

فهرست مطالب

صفحه	عنوان
بخش اول: چرخه حسابداری	
3	فهرست حسابها.....
3	ماهیت يك حساب.....
4	گردش اطلاعات مربوط به معامله تجاری.....
4	تراز آزمایشی.....
5	کشف و تصحیح اشتباهات.....
5	اصل اهمیت.....
بخش دوم: تمرینات	
5	مطالبی برای ترجمه.....
9	سئوالات صحیح/غلط.....
11	سئوالات چهار گزینه ای(خودآزمایی).....
21	فرهنگ اصطلاحات حسابداری.....
31	منابع و مأخذ.....

The Accounting Cycle

Chart of Accounts

The **record** traditionally kept for each item that appears on the **financial statements** is the **account**. A group of related accounts that comprise a complete unit, such as all the accounts of a specific **business enterprise**, is called the **ledger**. Accounts in the ledger are numbered consecutively so as to permit easy indexing and for use in **posting**. A listing of the accounts used by a specific enterprise in its ledger is referred to as a **chart of accounts**.

Nature of an Account

- 1). The simplest form of an account is the **T account**.
- 2). Increases and decreases in an account are recorded as **debits** (entries on the left side of the account) and **credits** (entries on the right side of the account).
- 3). Periodically, the debits and the credits in an account are summed and the difference between the two sums is determined. This difference is called the **balance** of the account.

General rules of debit and credit have been established for recording increases and decreases to **asset, liability, owner's equity, revenue** and **expense** accounts.

Regardless of the complexity of a **transaction** or the number of accounts affected, each transaction is recorded in a manner so that the sum of the debits is always equal to the sum of the credits.

The effects of transactions are initially entered in a **record** called a **journal**.

Periodically, transactions that have been journalized are transferred to the accounts by a process known as **posting**.

The sum of the increases recorded in an account is usually equal to or greater than the sum of the decreases recorded in the account. For this reason, the normal balance of an account is indicated by the side of the account (debit or credit) that receives the increases.

Flow of Business Transaction Data

The flow of **business transaction** data from the time a transaction occurs to its recording in the ledger is diagrammed as follows:



Before a transaction is entered in a journal, it should be analyzed according to the following sequence of steps:

- 1- Determine whether an **asset**, a **liability**, **owner's equity**, **revenue** or **expense** is affected.
- 2- Determine whether the affected asset, liability, owner's equity, revenue, or expense increases or decreases.
- 3- Determine whether the effect of the transaction should be recorded as a **debit** or as a **credit** in an asset, liability, owner's equity, revenue, or expense account.

Trial Balance

The equality of the debits and credits in a ledger is verified periodically by the preparation of a **trial balance**. The trial balance does not provide complete proof of accuracy of the ledger, but only indicates that the debits and credits are equal.

Discovery and Correction of Errors

Occasional errors in journalizing and posting transactions are unavoidable. However, the trial balance indicates only that the debits and credits are equal; it is one of the means for discovering such errors.

A **journal entry** that is incorrect but not posted may be corrected by drawing a line through the error and **inserting** the correct item. Likewise, if the journal entry is correct but the posting is incorrect, a line may be drawn through the error and the correct posting inserted. But if the journal entry is incorrect and posted, the error may be corrected by journalizing and posting a **correcting entry**.

Materiality

In following generally accepted accounting principles, the accountant must consider the relative importance of any event, accounting procedure, or change in procedure that affects **items** on the **financial statements**.

The concept of **materiality** implies that accountants need not strictly adhere to **generally accepted accounting principles** if the amounts involved are not significant.

Material for Translation

1. An account is a recording device used for sorting accounting information into similar groupings.

.....

2. Typical current asset accounts are Cash, Accounts Receivable, and Prepaid Expenses.

.....

3. Typical property, plant, and equipment asset accounts are Land and Buildings.

.....

4. Current liability accounts include Accounts Payable and Wages Payable.

.....

5. Long-term liability accounts include Mortgages Payable.

.....

6. Owner's equity accounts include Capital, Withdrawals, revenues, and expenses.

.....

7. A chart of accounts is a listing of all the accounts used in an entity's system.

.....

8. Entries on the debit (left) side or credit (right) side of an account increase and decrease the account.

.....

9. Debits increase assets, withdrawals, and expenses, but they decrease liabilities, capital, and revenues.

.....

10. Credits increase liabilities, capital, and revenues, but they decrease assets, withdrawals, and expenses.

.....

11. To analyze a transaction: (1) identify the accounts that change; (2) identify the amount of the changes and whether they are increases or decreases; and (3) use the rules to decide whether the change is a debit or a credit.

.....

.....

12. The general ledger contains all of the accounts for an accounting entity.

.....

13. It is a record of information sorted by financial statement items.

.....

14. Typically the information includes the dates of each transaction, the page numbers of the journal from which the amounts were transferred, the debit or credit amounts of the transactions, and the account balance.

.....

15. The general journal contains a complete record of each business transaction in one place.

.....

16. We first record data in the journal.

.....

17. To enter a transaction in the journal, write the date of the transaction, the title of the account debited, and the debit amount on the first line.

.....

18. If more than one account is being debited, enter the second debit account and amount on the next line.

.....

19. Then, on the next line, indent and write in the title of the account being credited and the credit amount.

.....

20. If additional credits are to be entered, complete those.

.....

21. When all of the debits and credits are entered, indent a few spaces and write an explanation for the entry.

.....

22. Posting is the process of transferring the data from the journal to the ledger.

.....

23. To perform this procedure, follow these six steps:

.....

(A) Locate the debit entry in the relevant account of the ledger.

.....

(B) In the ledger account, enter the date, the journal entry page number, and the debit amount.

.....

Then enter a new balance for the account.

.....

(C) Enter the account number for the debit entry in the posting reference column of the journal.

.....

(D) Locate the credit entry in the relevant account of the ledger.

.....

(E) Enter the transaction date, the journal entry page number, and the credit amount.

.....

Then enter the new balance.

.....

(F) Enter the account number for the credit entry in the posting reference column of the journal.

24. A trial balance is a test of the equity of the debits and credits in the general ledger.

.....

25. Prepare a trial balance by listing the accounts and their balances.

.....

26. If the total of the debit and credit columns are equal, the general ledger is in balance.

.....

27. The revenue and expense accounts listed in the trial balance provide information for the income statement.

.....

28. The owner's capital and withdrawals in the trial balance and the net income provide the information for the statement of owner's equity.

.....

29. The asset and liability accounts from the trial balance and end-of-period capital from the statement of owner's equity provide information for the balance sheet.

.....

.....

True-False Questions

Write the Letter T or F in the Parentheses

1- The double-entry accounting system is only appropriate for small businesses. ()

2- The chart of accounts is a system of organizing and numbering the accounts in the general ledger. ()

3- Debit entries increase accounts. ()

4- A trial balance may balance but not be correct. ()

- 5-The ledger is sometimes called the book of original entry. ()
- 6- A chart of accounts is a list of account titles. ()
- 7- The type of record traditionally used for the purpose of recording individual transactions is called an account. ()
- 8- The left side of the account is called the credit side and the right side is called the debit side. ()
- 9- Every business transaction affects a minimum of two accounts. ()
- 10- The process of recording a transaction in the journal is called posting. ()
- 11- An entry composed of two or more debits or of two or more credits is called a compound journal entry. ()
- 12- A debit may be either an increase or a decrease, depending on the nature of the account affected. ()
- 13- The data in the journal entry are transferred to the appropriate accounts by a process known as journalizing. ()
- 14- Regardless of the complexity of a transaction or the number of accounts affected, the sum of the debits is always equal to the sum of the credits.()
- 15- The left side of asset accounts is used for recording decreases and the right side is used for recording increases. ()
- 16- The ledger is the formalized device used for recording business transactions in chronological order. ()
- 17- The trial balance is one of the principal means for discovering errors in the ledger. ()
- 18- The unit of organization for the journal is the account, whereas the unit of organization for the ledger is the transaction. ()
- 19- The use of a journal helps to prevent errors. ()
- 20- The journal entry is a tool for analyzing and describing the impact of various transactions upon a business entity. ()

- 21- The sequence of accounting procedures used to record, classify, and summarize accounting information is often termed the accounting cycle. ()
- 22- The basic storage unit for accounting data is the journal. ()
- 23- In a manual accounting system, each account is kept on a separate page or card. ()
- 24- It is not common for a business to have more than one kind of journal. ()
- 25- After the transactions have been entered in the general ledger, they must be transferred to the journal. ()
- 26- The usual balance for an account is known as the normal balance. ()
- 27- All financial transactions can be analyzed in terms of the basic accounting model. ()
- 28- Accounting is the process of collecting and organizing quantitative information without interpretation. ()
- 29- Expenses are incurred in the process of earning revenues. ()
- 30- The basic accounting equation is $ASSETS = LIABILITIES + EQUITY$. ()
- 31- The three elements of financial accounting that report the status of an entity are assets, liabilities, and equity. ()
- 32- The listing of liabilities and owner's equity tells us what resources the business owns. ()

Self - Test Questions

- 1) The separate record maintained for each item that appears on the financial statements is the:
- a) ledger b) account c) chart of accounts d) none of the above

2) A debit may signify:

- a) an increase in an asset account
- b) a decrease in an asset account
- c) an increase in a liability account
- d) an increase in the capital stock account

3) The type of account with a normal credit balance is:

- a) an asset
- b) a dividend
- c) a revenue
- d) an expense

4) The receipt of cash from customers in payment of their accounts would be recorded by a:

- a) debit to Cash; credit to Accounts Receivable
- b) debit to Accounts Receivable; credit to Cash
- c) debit to Cash; credit to Accounts Payable
- d) debit to Accounts Payable; credit to Cash

5) The form listing the balances and the titles of the accounts in the ledger on a given date is the:

- a) income statement
- b) trial balance
- c) balance sheet
- d) retained earnings statement

6) A balance sheet:

- a) provide owners, investors, and other interested parties with all of the financial information they need to evaluate the financial strength, profitability, and future prospects of a given business entity.
- b) shows the current market value of the owner's equity in the business at the balance sheet date.

- c) assists the creditors in evaluating the debt-paying ability of a business by showing the assets and liabilities of the business combined with those of its owner (or owners).
- d) shows the assets, liabilities, and owner's equity of a business entity, valued in conformity with generally accepted accounting principles.

7) Which of the following statements is not consistent with current generally accepted accounting principles relating to asset valuation?

- a) Assets are originally recorded in accounting records at their cost to the business entity.
- b) Accountants assume no business will last forever; therefore, assets are never valued in a balance sheet in excess of their immediate resale value.
- c) Existing principles of asset valuation produce more reliable results during periods of stable prices than during periods of rapid inflation.
- d) Accountants prefer to base the valuation of assets upon objective, verifiable evidence rather than upon appraisals or personal opinion.

8) The balance sheet of ABC shop includes the following items: Accounts Receivable, Notes Payable, Cash, Accounts Payable, Supplies, Notes Receivable, Equipment, F.Houston Capital
This list includes:

- a) four assets and three liabilities. b) three liabilities and five assets.
- c) five assets and two liabilities. d) six assets and two liabilities.

9) During the current year, the assets of ABC company increased by \$29,000 and the liabilities decreased by \$7,000. If the owner's equity in the business is \$79,000 at the end of the year, the owner's equity at the beginning of the year must have been:

- a) \$57,000 b) \$43,000 c) \$115,000 d) \$101,000

10) A transaction caused a \$9,000 decrease in both assets and liabilities. This transaction could have been:

- a) purchase of a delivery truck for \$9,000 cash.
- b) purchase of a delivery truck for \$15,000, paying \$9,000 cash and issuing a note payable for balance.
- c) repayment of a \$9,000 bank loan.
- d) collection of a \$9,000 account receivable.

11) Deciding whether to record a sale when the order for services is received or when the services are performed is an example of:

- a) a recognition issue
- b) a valuation issue
- c) a classification issue
- d) a communication issue

12) Which of the following statements is true?

- a) The chart of accounts is most often presented in alphabetical order.
- b) The general ledger contains all the accounts found in the chart of accounts.
- c) The general journal contains a list of the chart of accounts.
- d) Most companies use the same chart of accounts.

13) Which of the following is a liability account?

- a) Accounts Receivable
- b) Withdrawals
- c) Rent Expense
- d) Accounts Payable

14) The left side of an account is referred to as:

- a) the balance
- b) a debit
- c) a credit
- d) a footing

15) Although debits may be used to increase assets, they may also be used to:

a) decrease assets. b) increase owner's equity. c) increase expenses. d) increase liabilities.

16) Payment for a two-year insurance policy requires a debit to:

a) Prepaid Insurance b) Insurance Expense c) Cash d) Accounts Payable

17) An agreement to spend \$100 a month on advertising beginning next month requires:

a) a credit to cash b) a debit to Advertising Expense

c) no entry d) a debit to Prepaid Advertising

18) Transactions are initially recorded in the:

a) trial balance b) T account c) journal d) ledger

19) In posting from the general journal to the general ledger, the page number on which the transaction is recorded will appear in the:

a) Post. Ref. Column of the general ledger.

b) Item column of the general ledger.

c) Post. Ref. Column of the general journal.

d) Description column of the general journal.

20) The equality of debits and credits is tested periodically by preparing a:

a) trial balance b) T account c) general ledger d) general journal

21) In a trial balance taken at the end of an accounting period, the debit total exceeds the credit total by \$81. Which of the following errors is the most probable source of this discrepancy?

- a) The balance of \$162 in the Unexpired Insurance account was entered as a credit in the trial balance.
- b) The balance of \$90 in the Telephone Expense account was entered as a debit of \$9 in the trial balance.
- c) The balance in the Accumulated Depreciation account of \$890 was entered in the trial balance as \$809.
- d) The balance of \$81 in the Insurance Expense account was entered as a credit in the trial balance.

22) A chart accounts is:

- a) a list of business customers.
- b) a list of the business suppliers.
- c) a list of accounts used by a business entity.
- d) none of the above

23) The journal is:

- a) the book of original entry.
- b) a list of accounts used by the business.
- c) a book of the owner's names and addresses.
- d) none of the above

24) The chart of accounts is list of:

- a) asset and liability accounts.
- b) expense and revenue accounts.
- c) owner's equity accounts.
- d) all of the above

25) A balanced trial balance assures all of the following except:

- a) equal debits and credits have been recorded for all transactions.
- b) the debit and credit balance of each account has been correctly computed.
- c) all transaction were posted to the right accounts.
- d) the addition of the account balances in the trial balance has been correctly performed.

26) The following are reasons for keeping a journal except:

- a) it classifies the information.
- b) it shows all information about a transaction in one place.
- c) it provides an explanation for each transaction.
- d) it provides a chronological record of all the events in the life of the business.

27) Debiting an account signifies:

- a) a decrease in the account.
- b) an increase in the account.
- c) depending on the account either an increase or a decrease in the account.
- d) no effect.

28) Balancing an account means:

- a) making sure that the debit and credit sides of the account are equal.
- b) making sure that the balance is normal.
- c) all transactions are recorded in the account.
- d) determining the difference between the debit and the credit sides of the account.

29) On the chart of accounts the group of accounts that should appear first is:

- a) assets. b) owner's equity. c) liabilities. d) any of the above

30) The process of posting refers to:

- a) recording in the journal.
b) classifying the information recorded in the journal by transferring it to the ledger accounts.
c) transferring information to financial information.
d) none of the above

31) The following is recorded by a debit:

- a) An increase in an asset b) an increase in a liability
c) a decrease in an expense d) none of the above

32) Accounts are located in the ledger in the following order:

- a) revenues, expenses, assets, liabilities, and owner's equity.
b) assets, revenues, expenses, liabilities, and owner's equity.
c) assets, liabilities, owner's equity, revenues, and expenses.
d) none of the above

33) The trial balance is a:

- a) list of revenue and expense accounts. b) list of all ledger accounts.
c) balance sheet. d) none of the above

34) The following is recorded as a credit:

- a) increase in owner's equity.
- b) decrease in revenue.
- c) decrease in an asset.
- d) both a and c

35) A device for sorting accounting information into similar groupings is:

- a) a journal
- b) a transaction
- c) an account
- d) a trial balance

36) Posting transfer information from the:

- a) ledger to the trial balance
- b) source documents to the ledger
- c) journal to the ledger
- d) ledger to the journal

37) A journal:

- a) provides a chronological record of business transactions with all of the information for a transaction.
- b) provides a categorical record of only the transactions involving owner investment and withdrawals in a business.
- c) is used to prepare financial statements.
- d) results from posting the entries in the ledger.

38) A general ledger:

- a) is the collection of all of the accounts for an accounting system.
- b) is posted with the amounts from the journal.
- c) sorts the transaction information into order for financial statements.
- d) all of the above

39) When a company purchases an asset on account:

- a) it records the increase in accounts receivable as a debit.
- b) it records the increase in accounts receivable as a credit.
- c) it records the increase in accounts payable as a debit.
- d) it records the increase in accounts payable as a credit.

40) After an unadjusted trial balance has been prepared, the next step in the accounting cycle is to:

- a) prepare the closing journal entries.
- b) journalize the adjusting entries in the general journal.
- c) prepare the worksheet.
- d) prepare the financial statements.

Accounting Terms

Account balance.....	مانده حساب.....
Accounting data.....	اطلاعات حسابداری.....
Accounting period.....	دوره حسابداری.....
Accumulated depreciation.....	استهلاک انباشته.....
Accounting book.....	دفتر حسابداری.....
Accounting forms.....	فرمهای حسابداری.....
Accounting period assumption.....	فرض دوره حسابداری.....
Accrual accounting.....	حسابداری تعهدی.....
Accrual-basis accounting.....	حسابداری تعهدی.....
Accrual basis of accounting.....	روش تعهدی حسابداری.....
Accruals.....	اقلام تعهدی (اقلام ثبت نشده و پرداخت نشده).....
Accrued expense.....	هزینه تعهدشده اما ثبت و پرداخت نشده.....
Accrued liabilities.....	بدهی های ثبت و پرداخت نشده.....
Accrued revenue.....	درآمد دریافتنی (تحقق یافته اما ثبت و دریافت نشده).....
Adjusted trial balance.....	تراز آزمایشی اصلاح شده.....
Adjusted trial balance columns.....	ستونهای تراز آزمایشی اصلاح شده.....
Adjusting process.....	فرآیند اصلاح حسابها.....
Adjustments.....	اصلاحات، تعدیلات.....
Adjustments columns.....	ستونهای اصلاحات.....
Adjusting entries.....	ثبت های اصلاحی.....
Advertising expense.....	هزینه تبلیغات.....
Amount.....	مبلغ.....

Appraisal.....	ارزیابی.....
Asset valuation.....	ارزیابی دارایی.....
Allocate.....	سرشکن کردن.....
Allowance method.....	روش ایجاد ذخیره.....
Analysis.....	تجزیه و تحلیل.....
Annual accounting period.....	دوره حسابداری سالانه.....
Apportion.....	تخصیص دادن، تسهیم کردن، تقسیم کردن.....
Bad debts.....	مطالبات لاوصول (مشکوک الوصول).....
Bad debts loss.....	زیان ناشی از وصول نشدن مطالبات.....
Balance sheet columns.....	ستونهای ترازنامه.....
Balance.....	موازنه بودن، تراز بودن.....
Balancing.....	مانده گیری.....
Balance of the account.....	مانده حساب.....
Balance sheet date.....	تاریخ ترازنامه.....
Bank loan.....	وام بانکی.....
Beginning inventory.....	موجودی کالای ابتدای دوره.....
Benefit.....	منفعت، نفع، فایده.....
Bonds.....	اوراق قرضه.....
Bookkeeping procedures.....	روش های دفترداری.....
Book value.....	ارزش دفتری.....
Book.....	دفتر.....
Book of original entry.....	دفتر ثبت اولیه.....
Buildings.....	ساختمانها.....

Business document.....	سند و مدرک تجاری.....
Calendar year.....	سال تقویمی.....
Carry forward.....	نقل به بعدکردن.....
Cash-basis accounting.....	حسابداری نقدی.....
Cash basis of accounting.....	روش نقدی حسابداری.....
Cash payments.....	پرداخت های نقدی.....
Cash receipts.....	دریافت های نقدی.....
Change in procedure.....	تغییر در روش.....
Chart of accounts.....	فهرست حسابها.....
Classification issue.....	بحث طبقه بندی.....
Classify.....	طبقه بندی کردن.....
Closing entries.....	اقلام بستن حسابها.....
Closing process.....	فرآیند بستن حسابها.....
Closing journal entries.....	ثبتهای روزنامه بستن حسابها.....
Collection.....	وصول.....
Compound journal entries.....	ثبت مرکب روزنامه.....
Commission.....	کمیسیون، حق العمل.....
Commitment.....	تعهد.....
Concept of materiality.....	مفهوم اهمیت.....
Consumption.....	مصرف.....
Continuity assumption.....	فرض تداوم فعالیت.....
Contra account.....	حساب کاهنده.....
Contra asset.....	دارائی منفی، کاهنده دارائی.....

Controlling account.....	حساب کنترل.....
Cost of goods sold.....	بهای تمام شده کالای فروش رفته.....
Correcting entry.....	ثبت اصلاحی.....
Correction of errors.....	اصلاح اشتباهات.....
Credit amount.....	مبلغ بستانکار.....
Credit balance.....	مانده بستانکار.....
Credit entry.....	ثبت بستانکار.....
Current asset.....	دارائی جاری.....
Current liability.....	بدهی جاری.....
Current market value.....	ارزش جاری بازار.....
Current accounting period.....	دوره حسابداری جاری.....
Current portion.....	سهم جاری، بخش جاری.....
Data.....	اطلاعات.....
Debit amount.....	مبلغ بدهکار.....
Debit balance.....	مانده بدهکار.....
Debit entry.....	ثبت بدهکار.....
Debt-paying ability.....	توانائی پرداخت بدهی.....
Description column.....	ستون شرح.....
Default.....	قصور در پرداخت بدهی.....
Deferrals.....	اقلام انتقالی به دوره های آتی.....
Deferred charges.....	مخارج انتقالی به دوره های آتی.....
Deferred credits.....	درآمدهای انتقالی به دوره های آتی.....
Depreciation expense.....	هزینه استهلاک.....

Digit.....	رقم.....
Discovery of errors.....	کشف اشتباهات.....
Disclose.....	افشاء کردن.....
Disclosure.....	افشاء.....
Discount on common stock.....	کسر سهام عادی.....
Double-entry accounting system.....	سیستم حسابداری دوطرفه.....
Earn.....	کسب کردن.....
Economic life.....	عمر اقتصادی.....
End-of-period capital.....	سرمایه پایان دوره مالی.....
Ending inventory.....	موجودی کالای پایان دوره.....
Ending owner's capital.....	سرمایه مالک در پایان دوره.....
Estimated amount of depreciation.....	مبلغ برآوردی استهلاک.....
Exchange.....	مبادله کردن، معاوضه کردن، رد و بدل کردن.....
Expenditures.....	مخارج.....
Expiration.....	انقضاء.....
Expire.....	منقضی شدن.....
Explanation.....	شرح، توضیح.....
External transactions.....	معاملات خارجی (معامله با اشخاص خارج از سازمان).....
Financial information.....	اطلاعات مالی.....
Financial strength.....	توانایی (استحکام) مالی.....
Fiscal period.....	دوره مالی.....
Fiscal year.....	سال مالی.....
Footing.....	جمع عمودی، جمع ستونی.....

Future accounting period.....	دوره حسابداری آتی.....
Future benefits.....	منافع آتی.....
Future revenues.....	درآمدهای آتی.....
Future prospects.....	چشم اندازهای آتی.....
General journal.....	دفتر روزنامه عمومی.....
General ledger.....	دفترکل.....
Going concern concept.....	مفهوم تداوم فعالیت.....
Goodwill.....	سرقفی.....
In balance.....	موازنه، تراز.....
Income.....	درآمد.....
Income statements columns.....	ستونهای صورت سود و زیان.....
Income summary account.....	حساب خلاصه سود و زیان.....
Income tax laws.....	قوانین مالیات بر درآمد.....
Income taxes payable.....	مالیات بر درآمد پرداختنی.....
Incorporated enterprise.....	شرکت به ثبت رسیده.....
Incur.....	متحمل شدن، تحمل کردن.....
Insurance expense.....	هزینه بیمه.....
Insurance policy.....	بیمه نامه.....
Intangible assets.....	دارائی های نامشهود.....
Interest.....	بهره.....
Interested parties.....	گروه های علاقه مند.....
Interim statements.....	صورت های میان دوره ای.....
Inventory.....	موجودی کالا.....

Issue.....	منتشر کردن، صادر کردن.....
Journalize.....	ثبت کردن در دفتر روزنامه.....
Long-term liability.....	بدهی بلند مدت.....
Long-term obligations.....	تعهدات بلند مدت.....
Machinery.....	ماشین آلات.....
Manipulate profits.....	دستکاری کردن سود.....
Manual accounting system.....	سیستم حسابداری دستی.....
Marketable securities.....	اوراق بهادار قابل داد و ستد.....
Materiality.....	اهمیت.....
Matching principle.....	اصل تطابق هزینه و درآمد.....
Matching rule.....	قاعده تطابق.....
Merchandise.....	کالا.....
Merchandising business.....	شرکت فروشنده کالا.....
Mortgages payable.....	دیون رهنی پرداختنی.....
Natural business year.....	سال تجاری عادی.....
Net earnings.....	سود خالص.....
Net income figure.....	رقم سود خالص.....
Nominal accounts.....	حسابهای اسمی.....
Nonzero balance.....	مانده غیر صفر.....
Normal balance.....	مانده عادی.....
Numbering.....	شماره گذاری.....
Office supplies.....	ملزومات اداری.....
On account.....	نسیه.....

Organizing.....	سازماندهی.....
Operating cycle.....	چرخه عملیاتی.....
Overstate.....	بیش از واقع بیان کردن.....
Pay.....	پرداخت کردن.....
Payroll taxes payable.....	مالیات حقوق و دستمزد پرداختنی.....
Periods of rapid inflation.....	دوره های تورم سریع (زود گذر).....
Periods of stable prices.....	دوره های قیمت های ثابت.....
Periodic reports.....	گزارشهای ادواری.....
Permanent accounting records.....	مدارک دائمی حسابداری.....
Permanents accounts.....	حسابهای دائمی.....
Post-closing trial balance.....	تراز آزمایشی اختتامی.....
Posting reference column.....	ستون عطف.....
Prepaid expenses.....	پیش پرداخت هزینه ها.....
Prepay.....	پیش پرداخت کردن.....
Prior periods.....	دوره های قبل.....
Property.....	مال، دارائی.....
Property, plant and equipment.....	اموال، ماشین آلات و تجهیزات.....
Real accounts.....	حسابهای حقیقی، حسابهای دائمی، حسابهای واقعی.....
Realization principle.....	اصل تحقق، اصل شناخت.....
Recognition rule.....	قاعده شناخت.....
Recognize.....	شناسایی کردن.....
Recognition issue.....	بحث شناخت درآمد.....
Record.....	مدرک.....

Recorded data.....	اطلاعات ثبت شده
Relative importance.....	اهمیت نسبی
Repayment.....	بازپرداخت
Resale value.....	ارزش فروش مجدد
Relevant data.....	اطلاعات مربوط
Reporting period.....	دوره گزارش
Residual value.....	ارزش اسقاط
Reversing entries.....	ثبت های معکوس
Service fees.....	حق الزحمه (نرخ) خدمت
Services received.....	خدمات دریافتی
Significant.....	با اهمیت
Sorting.....	دسته بندی
Source documents.....	اسناد و مدارک مأخذ
Statement of changes in financial position.....	صورت تغییرات در وضعیت مالی
Statement of financial position.....	صورت وضعیت مالی
Statement of source and use of funds.....	صورت منابع و مصارف وجوه
Stock dividends.....	سود سهمی
Straight-line method.....	روش خط مستقیم
Supplies on hand.....	ملزومات موجود
Supporting documents.....	اسناد و مدارک مثبته
Tax debts.....	دیون مالیاتی
Temporary accounts.....	حسابهای موقت
Title of the account.....	عنوان حساب

Transfer.....	انتقال دادن.....
Transposition.....	اشتباه ناشی از جابه جا نوشتن ارقام یک عدد.....
Trial balance columns.....	ستونهای تراز آزمایشی.....
Unadjusted trial balance.....	تراز آزمایشی اصلاح نشده.....
Understate.....	کمتر از واقع بیان کردن.....
Unearned revenues.....	درآمدهای تحقق نیافته.....
Unexpired insurance.....	حق بیمه منقضی نشده.....
Unpaid obligations.....	تعهدات پرداخت نشده.....
Unrecorded expense.....	هزینه ثبت نشده.....
Unrecorded revenue.....	درآمد ثبت نشده.....
Update.....	بهنگام یا به روز نمودن.....
Useful life.....	عمر مفید.....
Users of information.....	استفاده کنندگان از اطلاعات.....
Valuation issue.....	بحث ارزشیابی.....
Wages payable.....	دستمزد پرداختنی.....
Working paper.....	کاربرگ.....
Zero balance.....	مانده صفر.....

References

1. The Internet Source: "English for accounting students".
2. Nabili Tehrani. A., "زبان تخصصی حسابداری 2، پیام نور، نشر معلم"
3. Kordi, Firooz., "زبان تخصصی حسابداری، دفتر دوم"