

به نام خدا

زبان تخصصی حسابداری

نویسنده: فیروز گردی

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مقدمه

حمد و ثناء بی حد و حصر ذات مقدس پروردگاری را سزااست که واضح **حساب** است و بر همه چیز **حسیب**، و سپاس و ستایش او را که **اسرع الحاسبین** است. تفکر و تفحص در راه پیشبرد دانش خدمت است و هرگاه این خدمت راهگشای معضلات و مشکلات جوامع بشری، بخصوص جامعه اسلامی ایران قرار گیرد در درگاه خداوند تبارک و تعالی عبادت محسوب میشود. با استعانت از رحمت‌های ایزدی فرصتی حاصل آمد تا مؤلف اقدام به ترجمه و تالیف کتاب حاضر نماید. منظور نویسنده از تالیف این کتاب، کمکی با کمال اخلاص و فروتنی به دانشجویان، فارغ التحصیلان و معلمینی است که مایلند در رشته تخصصی خود **(حسابداری)** با استفاده از کتب و منابع خارجی به مطالعه و تحقیق بیشتر بپردازند. تجربه چندین ساله در زمینه تدریس اصطلاحات و متون حسابداری به زبان انگلیسی انگیزه اصلی نویسنده در ارائه مطالب به سبک و شیوه موجود میباشد. در خاتمه علیرغم دقت بکار رفته در تهیه و تنظیم این کتاب، ممکن است اشکالاتی مشاهده شود که امیدوارم خوانندگان و استفاده کنندگان عزیز به اینجانب گوشزد نموده و راهنمایی فرمایند.

فیروز کردی

CHAPTER 1

Accounting Concepts & Principles

مفاهیم و اصول حسابداری

Accounting as an Information System

حسابداری بعنوان یک سیستم اطلاعاتی

The objective of accounting is to record, summarize, report, and interpret financial data for use by many groups within our economic and social system.

هدف حسابداری ثبت، تلخیص، گزارش و تفسیر اطلاعات مالی برای استفاده بسیاری از گروهها در سیستم اقتصادی و اجتماعی ما میباشد.

In this sense, accounting is often called the "language of business."

بدین صورت، حسابداری غالباً زبان تجارت نامیده میشود.

This language can be viewed as an information system that provides essential information about the financial activities of an entity to various individuals or groups for their use in making informed judgments and decisions.

این زبان را میتوان بعنوان سیستم اطلاعاتی ای در نظر گرفت که اطلاعات اساسی مربوط به فعالیتهای مالی یک شخصیت تجاری را برای اشخاص و گروههای مختلف جهت استفاده آنها در تصمیم گیریها و قضاوتهای آگاهانه فراهم میکند.

Examples of users of accounting information include investors, bankers, suppliers, government agencies, employees, and managers of the entity.

نمونه هایی از استفاده کنندگان اطلاعات حسابداری شامل سرمایه گذاران، بانکداران، فروشندگان، موسسات دولتی، کارکنان و مدیران موسسه میشود.

Financial and Managerial Accounting

حسابداری مالی و حسابداری مدیریت

Financial accounting is concerned with the measuring and recording of transactions for a business enterprise and the periodic preparation of various reports from such records.

حسابداری مالی با اندازه گیری و ثبت معاملات یک شرکت تجاری و تهیه ادواری گزارشات مختلف با استفاده از این مدارک سروکار دارد.

Corporate enterprises must use generally accepted accounting principles in preparing their annual financial statements.

شرکتها در تهیه صورتهای مالی سالانه خود باید از اصول پذیرفته شده حسابداری استفاده کنند.

Managerial accounting uses both historical and estimated data to assist management in conducting and evaluating current operations and in planning future operations.

حسابداری مدیریت هم از اطلاعات تاریخی و هم از اطلاعات برآوردی جهت کمک به مدیریت در اداره و ارزیابی عملیات جاری و در برنامه ریزی عملیات آتی استفاده میکند.

The principle of "usefulness" is dominant in guiding the accountant in preparing management reports.

اصل حاکم در راهنمایی حسابدار بهنگام تهیه گزارشات مدیریت، اصل "سودمندی" میباشد.

Development of Financial Accounting Concepts and Principles

بسط مفاهیم و اصول حسابداری مالی

As the American economy developed and as business organizations grew in size and complexity, there came an awareness of the need for a framework of concepts and generally accepted accounting principles to serve as guidelines for the preparation of the basic financial statements.

هنگامیکه اقتصاد امریکا توسعه یافت و وقتیکه سازمانهای تجاری از لحاظ اندازه و پیچیدگی رشد نمودند، نیاز به چهارچوبی از مفاهیم و اصول پذیرفته شده حسابداری بعنوان رهنمودهایی جهت کمک به تهیه صورتهای مالی اساسی حس شد.

These principles represents the best possible guides, based on reason, observation and experimentation to help make accounting data more useful in an ever-changing society.

این اصول بیانگر بهترین راهنماهای ممکن مبتنی بر دلیل، مشاهده و آزمایش میباشد که به سودمندتر ساختن اطلاعات حسابداری در یک جامعه همیشه در حال تغییر کمک میکنند.

Currently, the Financial Accounting Standards Board establishes accounting standards for business enterprises.

در حال حاضر، هیات استانداردهای حسابداری مالی استانداردهای حسابداری را برای شرکتهای تجاری تعیین میکنند.

The Governmental Accounting Standards Board has responsibility for establishing accounting standards to be followed by state and municipal governments.

هیات استانداردهای حسابداری دولتی مسئولیت تعیین استانداردهایی از حسابداری را بر عهده دارد که دولت و شهرداریها باید از آنها پیروی کنند.

Among other organizations which have had an effect on the development of accounting principles are the American Institute of Certified Public Accountants, the American Accounting Association, the Security and Exchange Commission, the Internal Revenue Service, the Financial Executives Institute and the National Association of Accountants.

در میان سازمانهای دیگری که بر بسط اصول حسابداری تاثیری داشته اند، انجمن حسابداران رسمی امریکا، انجمن حسابداری امریکا، کمیسیون اوراق بهادار و بورس، اداره دارائی، انجمن مدیران مالی و انجمن ملی حسابداران قرار دارند.

Professional Ethics for Accountants

اخلاق حرفه ای حسابرسان

The AICPA has established codes of professional conduct to guide CPAs in public practice.

انجمن حسابداران رسمی امریکا مقررات و اصول رفتار حرفه ای جهت راهنمایی حسابرسان مستقل در عمل را تعیین کرده است.

The IMA has established standards of ethical conduct for managerial accountants.

انجمن حسابداران مدیریت، استانداردهای اخلاق و رفتار حرفه ای حسابداران مدیریت را تعیین کرده است.

These ethics standards instill confidence in the quality of services rendered to the public, employers, and the accounting profession.

استانداردهای اخلاق و رفتار حرفه ای نسبت به کیفیت خدمات ارائه شده به عموم مردم، کارفرمایان و حرفه حسابداری ایجاد اطمینان میکنند.

Financial Accounting Concepts and Principles

مفاهیم و اصول حسابداری مالی

Four of the most important accounting concepts relate to the business entity, the cost of properties and services, business transactions, and the unit of measurement.

چهار مفهوم از مهمترین مفاهیم حسابداری همان شخصیت تجاری، بهای تمام شده دارائیهها و خدمات، معاملات تجاری و واحد اندازه گیری میباشند.

The business entity concept is based on the applicability of accounting to individual economic units in society.

مفهوم شخصیت تجاری بر قابلیت اجرای حسابداری در مورد هر یک از واحدهای اقتصادی در جامعه مبتنی است.

Profit-making businesses are customarily organized as sole proprietorships, partnerships or corporations.

شرکتهای انتفاعی بطور عادی بشکل موسسات انفرادی، شرکتهای تضامنی یا شرکتهای سهامی تشکیل میشوند.

The cost principle requires that properties and services purchased by a business be recorded in terms of cost.

اصل بهای تمام شده ایجاب میکند که دارائیه‌ها و خدمات خریداری شده توسط شرکت بر اساس بهای تمام شده ثبت گردد.

A business transaction is the occurrence of an event or a condition that must be recorded.

معامله تجاری عبارت است از وقوع یک رویداد یا وضعیتی که باید ثبت گردد.

Business transactions may be either simple or complex and may lead to an event or a condition that results in yet another transaction.

معاملات تجاری یا ساده هستند یا پیچیده و ممکن است به رویداد یا وضعیتی منتهی شوند که خود باز به یک معامله دیگر منتج گردند.

All business transactions are recorded in terms of money.

تمامی معاملات تجاری بر حسب پول ثبت میگردند.

The use of the monetary unit in accounting for and reporting the activities of an enterprise assumes stability of the measurement unit.

استفاده از واحد پولی در توضیح و گزارش فعالیت‌های یک واحد تجاری، فرض را بر ثبات واحد اندازه گیری میگذارد.

Assets, Liabilities, and Owner's Equity

دارائیه‌ها، بدهیها و حقوق مالک

The properties owned by a business and the rights or claims to properties may be stated in the form of an equation as follows : $Assets = Equities$

دارایی‌هایی که در تملک یک شرکت است و حقوق یا ادعاهای موجود نسبت به این دارایی‌ها را میتوان در قالب یک معادله بشرح ذیل بیان نمود: حقوق مالی = دارائیه‌ها

The expansion of the equation to give recognition to two basic types of equities yields the following, which is known as the accounting equation :

$Assets = Liabilities + Owner's Equity$

بسط این معادله بمنظور شناسایی دو نوع اساسی از حقوق مالی، معادله زیر را نتیجه میدهد که بعنوان معادله حسابداری شناخته میشود: حقوق مالک + بدهیها = دارائیه‌ها

Transactions and the Accounting Equation

معاملات و معادله حسابداری

All transactions, from the simplest to the most complex, can be stated in terms of the resulting change in the three basic elements of the accounting equation.

تمامی معاملات، از ساده‌ترین تا پیچیده‌ترین معامله را می‌توان بر حسب تغییر حاصله در سه عنصر اساسی معادله حسابداری بیان نمود.

That is, the effect of every transaction can be stated in terms of increases and/or decreases in one or more of the accounting equation elements such that the equality of the two sides of the accounting equation is always maintained.

یعنی اثر هر معامله را میتوان بر حسب افزایشها و / یا کاهشهای حاصله در یک یا چند عنصر از معادله حسابداری بیان نمود بطوری که برابری دو طرف معادله حسابداری همیشه حفظ گردد.

Financial Statements

صورت‌های مالی

After the effects of individual transactions have been determined and recorded, reports (financial statements) summarizing these effects are prepared and communicated to users.

بعد از آنکه اثرات هر یک از معاملات تعیین و ثبت شد، گزارشهایی (صورت‌های مالی) که تلخیص‌کننده این اثرات است تهیه میشود و به استفاده‌کنندگان ارائه میگردد.

The principal accounting statements of a corporation are the income statement, the retained earnings statement, the balance sheet, and the statement of cash flows.

عمده صورت‌های حسابداری یک شرکت عبارتند از صورت سود و زیان، صورت سود انباشته، ترازنامه و صورت گردش وجوه نقد.

Material For Translation

An accounting information system is the resources and the procedures that turn the effects of economic events into financial information.

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.....

People both inside and outside the company use the information in making decision.

.....

External users include investors, creditors, and governmental bodies.

.....

Internal users are the company's managers.

.....

Generally accepted accounting principles are the accounting standards that make financial information useful for the users.

.....
.....

The major professional organizations that help develop accounting principles are the American Institute of Certified Public Accountants(AICPA), the Financial Accounting Standards Board(FASB), and the Securities and Exchange Commission(SEC).

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.....

Modern accounting comprises three major fields of practice : public accounting, private accounting, and governmental accounting.

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Public accounting performs independent audits, assists companies with tax planning and preparation, and offers management advisory services.

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Private accountants specialize in management accounting, cost accounting, or internal auditing.

.....

Government accountants accumulate information used to administer governmental bodies, to develop legislation, or to investigate problems.

.....

Ethics is the process individuals use to evaluate their conduct in light of moral principles and values.

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It is important to the credibility of accounting information.

.....

An accounting entity is any organizational unit for which financial and economic data are gathered and processed for the purposes of making decisions.

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The entity concept states that information should be prepared for business units for which decisions must be made.

.....

The basic types of business ownership are the single proprietorship, partnership, and corporation.

.....

A single proprietorship is a business owned by one person.

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A partnership is a business with two or more owners who voluntarily join in a business venture.

.....

A corporation is a legal entity separate from its owners.

.....

It is accountable for its own actions and debts.

.....

The accounting equation requires that everything of value owned by a business (its assets) equals all of the claims against the business (its equities).

.....

There are two types of claims against the assets.

.....

Liabilities are the claims of nonowners, and owner's equity are the claims of owners.

.....

Owner's investments, withdrawals, revenues, and expenses change owner's equity.

.....

Each transaction must be recorded in the accounting records in a way to keep the accounting equation in balance.

.....

This means that the record of the change caused by the transaction must have at least two parts.

.....

Thus, whenever an asset increases, some other asset decreases or a liability or owner's equity increases, and vice versa.

.....

Whenever a liability or owner's equity increases, some other liability or owner's equity decreases or an asset increases, and vice versa.

.....

The four basic financial statement are the income statement, statement of owner's equity, balance sheet, and statement of cash flows.

.....

The income statement shows revenues and expenses for a period.

.....

The statement of owner's equity summarizes the changes in owner's equity for the period.

.....

The balance sheet shows the financial position at the end of the period.

.....

The statement of cash flows shows the inflows and outflows of cash for the period.

.....

True-False Questions

Write the letter T or F in the parentheses

- 1) *Generally accepted accounting principles are theoretical in nature and do not include procedures for applying the principles.* ()
- 2) *Expenses represent the cash paid for goods sold or services rendered in the process of generating revenue.* ()
- 3) *According to the balance sheet equation, the assets of a business entity must always equal the liabilities.* ()
- 4) *The cost principle specifies that assets acquired by a business entity are to be recorded at the exchange price paid for them.* ()
- 5) *All financial transactions can be analyzed in terms of the basic accounting model.*
()
- 6) *The balance sheet generally is prepared before the statement of owner's equity.* ()
- 7) *Accounting is the process of collecting and organizing quantitative information without interpretation.* ()

8) *Financial accounting is used to communicate the current condition of an entity to its owners and creditors. ()*

9) *Managerial accounting is used by management to report to governmental agencies.*

()

10) *The three elements of financial accounting that report the status of an entity are assets, liabilities, and equity. ()*

11) *Liabilities are the obligations of an entity to transfer assets or provide services to other entities. ()*

12) *The basic accounting equation expresses the relationship between the status elements of an entity. ()*

13) *The basic accounting equation is $ASSETS = LIABILITIES + EQUITY$. ()*

14) *The increase in assets provided by an entity or individual in exchange for an ownership interest is reported as revenue. ()*

15) *Distributions of cash to a sole proprietor or partner are known as charges to drawing account. ()*

16) *Revenues are generated by the ongoing operations of a business entity. ()*

17) *Expenses are incurred in the process of earning revenues. ()*

18) *Accounts are used to record the transactions of a business entity in categories with common characteristics. ()*

19) *Account titles must be memorized because they are standard in the practice of accounting. ()*

20) *Financial statements have the same general heading including the name of the entity, the name of the financial statement, and the date of the financial statement.*

()

21) *Equity is the owner's contributions to the sources of assets.* ()

22) *The report format of the balance sheet lists the assets on the left and the liabilities and equity on the right.* ()

23) *The statement of equity is a link between the balance sheet and the income statement.* ()

24) *The entity assumption is used to bring together the owner's activities.* ()

25) *A balance sheet is merely a detailed expression of the accounting equation.* ()

26) *The stockholders are personally liable for the debts of the corporation.* ()

27) *The equity of the owner is a residual claim because the claims of the creditors legally come first.* ()

28) *The listing of liabilities and owner's equity tells us what resources the business owns.* ()

29) *The listing of assets shows us who supplied the economic resources to the business.* ()

30) *The purpose of a balance sheet is to show the financial position of a business at a particular date.* ()

SELF-TEST QUESTIONS

1) *A profit-making business that is a separate legal entity and in which ownership is divided into shares of stock is known as a :*

- a) *sole proprietorship* b) *single proprietorship*
c) *partnership* d) *corporation*

2) *The properties owned by a business enterprise are called :*

- a) *assets* b) *liabilities* c) *capital stock* d) *owner's equity*

3) *A list of assets, liabilities and owner's equity of a business entity as of a specific date is :*

- a) *a balance sheet* b) *an income statement*
c) *a statement of cash flows* d) *a retained earnings statement*

4) *If total assets increased \$20,000 during a period of time and total liabilities increased by \$12,000 during the same period, the amount and direction (increase or decrease) of the period's change in owner's equity is :*

- a) *\$32,000 increase* b) *\$32,000 decrease* c) *\$8,000 increase* d) *\$8,000 decrease*

5) *If revenue was \$45,000, expenses were \$37,500, and dividends were \$10,000, the amount of net income or net loss was :*

- a) *\$45,000 net income* b) *\$7,500 net income* c) *\$37,500 net loss* d) *\$2,500 net loss*

6) *According to rules of debit and credit for balance sheet accounts :*

- a) *Increases in assets, liabilities, and owner's equity accounts are recorded by debits.*
b) *Decreases in assets and liabilities accounts are recorded by credits.*
c) *Increases in assets and owner's equity accounts are recorded by debits.*
d) *Decreases in liabilities and owner's equity accounts are recorded by debits.*

7) *Which of the following statements about accounting procedures is not correct?*

- a) *The journal shows in one place all the information about specific transactions, arranged in chronological order.*

- b) A ledger account shows in one place all the information about changes in a specific asset or liability or in owner's equity.
 c) Posting is the process transferring debit and credit changes in account balances from the ledger to the journal.
 d) The end product of the accounting cycle consists of formal financial statements, such as the balance sheet and the income statement.

8) On March 31, the ledger for ABC company consists of the following :

Cleaning Equipment.....	\$1,780	Accounts Receivable.....	\$2,100
Accounts Payable.....	1,570	Cash.....	690
M. Poppins, capital.....	3,500	Salaries Payable.....	960
Office Equipment	1,200	Cleaning Supplies.....	260

In a trial balance prepared on March 31, the total of the credit column is :

- a) \$6,030 b) \$2,530 c) \$9,530 d) \$8,560

9) ABC company has a \$3,500 account receivable from XYZ company. On January 20, XYZ company makes a partial payment of \$2,100 to ABC company. The journal entry made on January 20 by ABC company to record this transaction includes :

- a) A debit to the Cash Received account of \$2,100.
 b) A credit to the Accounts Receivable account of \$2,100.
 c) A debit to the Cash account of \$1,400.
 d) A debit to the Accounts Receivable account of \$1,400.

10) The following journal entry was made in ABC company's accounting records :

Cash	12,000
Notes Receivable ...	48,000
Land	60,000

This transaction :

- a) Involves the purchase of land for \$60,000.
 b) Involves a \$12,000 cash payment.
 c) Involves the sale of land for \$60,000.
 d) Causes an increase in total assets of \$12,000.

11) Which of the following is an important reason for studying accounting?

- a) The information provided by accounting and accountants is useful in making many economic decisions.
b) Accounting plays an important role in society.
c) The study of accounting could lead to a challenging career.
d) All of the above are important reasons.

- 12) Which of following groups uses accounting information for planning a company's profitability and liquidity?
a) Management b) Investors c) Creditors d) Economic planners

- 13) Generally accepted accounting principles :
a) define accounting practice at a point in time.
b) are similar in nature to the principles of chemistry or physics.
c) are rarely changed.
d) are not affected by changes in the ways businesses operate.

- 14) Economic events that affect the financial position of a business are called :
a) separate entities b) business transactions c) money measured d) financial actions

- 15) Which of the following forms of organization is not treated as a separate economic unit in accounting?
a) Sole proprietorship b) Committee c) Partnership d) Corporation

- 16) If a company has liabilities of \$19,000 and owner's equity of \$57,000, the assets of the company are :
a) \$38,000 b) \$76,000 c) \$57,000 d) \$19,000

- 17) The payment of a liability will :
a) increase both assets and liabilities.
b) increase assets and decrease liabilities.
c) decrease assets and increase liabilities.
d) decrease assets and decrease liabilities.

- 18) The balance sheet is related to the income statement in the same way that :

- a) a point in time is related to a period of time.
- b) a period of time is related to a point in time.
- c) a point in time is related to another point in time.
- d) a period of time is related to another period of time.

19) Expenses and withdrawals appear, respectively, on which of the following financial statements?

- a) Balance sheet and income statement
- b) Income statement and balance sheet
- c) Statement of owner's equity and balance sheet
- d) Income statement and statement of owner's equity

20) Auditing, tax services, and management consulting services are provided by :

- a) government accountants
- b) certified Management Accountants
- c) Certified Public Accountants
- d) accounting educators

21) The initial book for recording all transactions is known as :

- a) the account
- b) the journal
- c) the worksheet
- d) the ledger

22) the schedule showing the balance of each account at the end of the period is known as the :

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

23) The lack of is the major difference between internal auditors and public accountants.

- a) auditing knowledge
- b) auditing experience
- c) independence
- d) integrity

24) perform four broad categories of services: attestation services, tax services, management advisory services, and accounting and bookkeeping services.

- a) public accountants
- b) private accountants
- c) internal auditors
- d) public companies

25) The accounting equation states:

- a) $A + L = C$
- b) $A - L = C$
- c) $A = L - C$
- d) $A = C - L$

26) *The ending balance in retained earnings is shown in the:*

- a) *income statement*
- b) *balance sheet*
- c) *statement of retained earnings*
- d) *both b and c*

27) *When the stockholders invest cash in the business:*

- a) *capital stock is debited and cash is credited.*
- b) *cash is debited and dividend is credited.*
- c) *capital stock is debited and dividend is credited.*
- d) *cash is debited and capital stock is credited.*

28) *The owner's equity in a business will be increased by:*

- a) *increase in assets*
- b) *borrowing from a bank*
- c) *transfer of cash to the business entity*
- d) *none of the above*

29) *The assets of a company are economic resources:*

- a) *that will not benefit future operations.*
- b) *which are physical in nature only.*
- c) *that are owned by a business and have an expected future benefit.*
- d) *all of the above*

30) *The liabilities of a company are economic obligations:*

- a) *due from creditors*
- b) *owed to the company*
- c) *due to the company*
- d) *of the company*

31) *Decreases in owner's equity can occur if:*

- a) *the owner acquires assets.*
- b) *the owner borrows money from the bank.*
- c) *the owner withdraws assets for his own personal use.*
- d) *the owner buys items on credit.*

32) *The balance sheet of a business:*

- a) *shows the financial assets of the firm.*
- b) *shows thr financial position at a particular date.*
- c) *represents a period of time.*

d) lists the assets, owner's equity and liabilities of the firm in the above order.

33) The internal auditor of a large corporation, in contrast to the independent auditor, is not responsible for:

- a) determining the overall fairness of the company's annual financial statements.*
- b) determining the efficiency of the operations.*
- c) determining if the company policies are being followed.*
- d) all of the above*

34) Which would one not expect to find in the heading of a balance sheet?

- a) name of the business*
- b) name of the financial statement*
- c) the beginning and ending period of the statement*
- d) the date of the financial statement*

35) An investment of \$50,000 cash in a business is recorded as:

- a) a debit of \$50,000 to cash*
- b) a credit of \$50,000 to owner's capital*
- c) both a and b*
- d) none of the above*

36) Which of the following is a liability?

- a) rent expense*
- b) accounts payable*
- c) cash*
- d) prepaid insurance*

37) Which of the following does not need a journal entry?

- a) receipt of an invoice for merchandise purchased*
- b) cash purchase of supplies*
- c) payment by owner of monthly rent for apartment occupied by the owner*
- d) payment of merchandise purchased last month*

38) An entry which includes more than one debit or one credit is called:

- a) simple entry*
- b) compound entry*
- c) multiple entry*
- d) none of the above*

39) The purchase of equipment with a value of \$8,000, paying \$5,000 in cash and signing a \$3,000 note payable will be recorded as:

- a) a debit of \$8,000 to equipment and credit to cash of \$5,000.*
- b) a debit of \$5,000 to equipment and credit of \$5,000 to cash.*

- c) a debit of \$5,000 to cash, \$3,000 to notes payable and credit of \$8,000 to equipment.
 d) a debit of \$8,000 to equipment and credit of \$5,000 to cash and \$3,000 to notes payable.

40) Accounting information is used to:

- a) control operations of a business. b) make lending decisions.
 c) make investment decisions. d) all of the above

Accounting Terms

Account.....	حساب
Accountant.....	حسابدار
Account balance.....	مانده حساب
Account form of balance sheet.....	ترازنامه بشکل حساب
Accounting.....	حسابداری
Accounting and bookkeeping services.....	خدمات حسابداری و دفترداری
Accounting concepts.....	مفاهیم حسابداری
Accounting cycle.....	چرخه حسابداری
Accounting entity.....	شخصیت حسابداری
Accounting equation.....	معادله حسابداری
Accounting information.....	اطلاعات حسابداری

Accounting principles.....	اصول حسابداری
Accounting procedures.....	روشهای حسابداری
Accounting profession.....	حرفه حسابداری
Accounting records.....	مدارک حسابداری
Accounting standards.....	استانداردهای حسابداری
Account payable.....	حساب پرداختنی
Account receivable.....	حساب دریافتنی
Account title.....	عنوان حساب
Accumulate.....	انباشتن - جمع کردن - ذخیره کردن
American Accounting Association.....	انجمن حسابداری امریکا
American Institute of Certified Public Accountants.....	انجمن حسابداران رسمی امریکا
Analyze.....	تجزیه و تحلیل کردن
Annual financial statements.....	صورت‌های مالی سالانه
Applicability of accounting.....	قابلیت اجرای حسابداری
Asset.....	دارائی
Attestation services.....	خدمات اعتبار دهی (معتبر ساختن)
Auditing.....	حسابرسی
Auditing experience.....	تجربه حسابرسی
Auditing knowledge.....	دانش حسابرسی
Balance sheet.....	ترازنامه
Balance sheet accounts.....	حسابهای ترازنامه (ای)
Banker.....	بانکدار
Basic accounting model.....	معادله اساسی حسابداری

Basic financial statements.....	صورتهای مالی اساسی
Borrowing.....	استقراض – وام گیری
Business.....	تجارت
Business enterprise.....	شرکت تجاری (بازرگانی)
Business entity.....	واحد تجاری
Business entity concept.....	مفهوم شخصیت تجاری
Business organizations.....	سازمانهای تجاری
Business transactions.....	معاملات تجاری
Business venture.....	اقدامات کار و کسبی
Capital.....	سرمایه
Capital stock.....	سهام سرمایه
Cash.....	وجه نقد
Cash payment.....	پرداخت نقدی
Cash purchase.....	خرید نقدی
Claim.....	ادعا – مطالبه
Codes of professional conduct.....	مقررات و اصول رفتار حرفه ای
Collecting.....	جمع آوری – گردآوری
Company policies.....	خط مشی های شرکت
Compound entry.....	ثبت مرکب
Corporation.....	شرکت سهامی
Cost.....	بهای تمام شده
Cost accounting.....	حسابداری بهای تمام شده – حسابداری صنعتی
Cost of properties and services.....	بهای تمام شده دارائیهها و خدمات

Cost principle.....	اصل بهای تمام شده
Credit.....	بستانکار - بستانکار کردن
Creditors.....	بستانکاران
Credibility of accounting information.....	اعتبار (قابلیت قبول) اطلاعات حسابداری
Current condition.....	وضعیت جاری
Current operations.....	عملیات جاری
Debit.....	بدهکار - بدهکار کردن
Debts.....	دیون - بدهیها
Decrease.....	کاهش
Distribution.....	توزیع - پرداخت
Dividends.....	سود سهام
Drawing account.....	حساب برداشت
Due from.....	طلب از
Due to.....	بدهی به
Economic data.....	اطلاعات اقتصادی
Economic decisions.....	تصمیمات اقتصادی
Economic events.....	رخدادهای اقتصادی
Economic obligations.....	تعهدات اقتصادی
Economic planners.....	برنامه ریزان اقتصادی
Economic resources.....	منابع اقتصادی
Economic system.....	نظام اقتصادی
Economic units.....	واحدهای اقتصادی
Efficiency of the operations.....	کارایی عملیات

Employees.....	کارکنان
Employer.....	کارفرما
Entity.....	شخصیت
Entity assumption.....	فرض شخصیت تجاری
Entity concept.....	مفهوم شخصیت تجاری
Entry.....	ثبت
Equipment.....	اثاثه - تجهیزات
Equities.....	حقوق مالی
Evaluate.....	ارزیابی کردن
Exchange price.....	قیمت مبادله
Expected future benefits.....	منافع منتظره آتی
Expense.....	هزینه
External users.....	استفاده کنندگان خارج
Financial accounting.....	حسابداری مالی
Financial accounting concepts.....	مفاهیم حسابداری مالی
Financial accounting principles.....	اصول حسابداری مالی
Financial Accounting Standards Board.....	هیات استانداردهای حسابداری مالی
Financial activities.....	فعالیت‌های مالی
Financial assets.....	دارائیهای مالی
Financial data.....	اطلاعات مالی
Financial position.....	وضعیت مالی
Firm.....	شرکت
Formal financial statements.....	صورت‌های مالی رسمی

Framework of concepts.....	چهارچوب مفاهیم
Future operations.....	عملیات آتی
Generally Accepted Accounting Principles.....	اصول پذیرفته شده حسابداری
Goods sold.....	کالاهای فروخته شده
Government accountant.....	حسابدار دولتی
Government agencies.....	موسسات دولتی
Governmental accounting.....	حسابداری دولتی
Governmental Accounting Standards Board.....	هیات استانداردهای حسابداری دولتی
Governmental bodies.....	شرکتهای دولتی - نهادهای دولتی
Historical data.....	اطلاعات تاریخی
Income statement.....	صورت سود و زیان
Increase.....	افزایش
Independence.....	استقلال
Independent audit.....	حسابرسی مستقل
Independent auditor.....	حسابرس مستقل
Inflows of cash.....	جریانهای ورودی وجه نقد
Information system.....	سیستم اطلاعاتی
Informed decision.....	تصمیم آگاهانه
Informed judgement.....	قضاوت آگاهانه
Integrity.....	درستی - امانت - راستی
Internal auditing.....	حسابرسی داخلی
Internal auditor.....	حسابرس داخلی
Internal Revenue Service.....	اداره دارائی

Internal users.....	استفاده کنندگان داخلی
Interpret.....	تفسیر کردن
Investment.....	سرمایه گذاری
Investment decisions.....	تصمیمات مربوط به سرمایه گذاری
Investor.....	سرمایه گذار
Invoice.....	فاکتور
Journal.....	دفتر روزنامه
Journal entry.....	ثبت روزنامه
Land.....	زمین
Ledger.....	دفتر کل
Ledger account.....	حساب دفتر کل
Legal entity.....	شخصیت حقوقی
Lending decisions.....	تصمیمات مربوط به اعطای وام
Liability.....	بدهی
Liable.....	بدهکار - مدیون - مقروض
Liquidity.....	نقدینگی
Management.....	مدیریت
Management advisory services.....	خدمات مشاوره مدیریت
Management reports.....	گزارشات مدیریت
Managerial accountant.....	حسابدار مدیریت
Managerial accounting.....	حسابداری مدیریت
Managers.....	مدیران
Measuring.....	اندازه گیری

Merchandise purchased.....	کالای خریداری شده
Modern accounting.....	حسابداری نوین (پیشرفته)
Monetary unit.....	واحد پولی
Money.....	پول
Money measures.....	واحدهای پولی
Moral principles and values.....	اصول و ارزشهای اخلاقی
National Association of Accountants.....	انجمن ملی حسابداران
Net income.....	سود خالص
Net loss.....	زیان خالص
Note payable.....	سند پرداختنی
Note receivable.....	سند دریافتنی
Obligations.....	تعهدات
Office equipment.....	اثاثه اداری
On credit.....	نسیه
Ongoing operations.....	عملیات مداوم و مستمر
Outflows of cash.....	جریانات خروجی وجه نقد
Owner.....	مالک
Owner's capital.....	سرمایه مالک
Owner's equity.....	حقوق مالک
Ownership.....	مالکیت
Ownership interest.....	حق مالکیت
Partner.....	شریک
Partnership.....	شرکت تضامنی

Payment.....	پرداخت
Periodic preparation of reports.....	تهیه ادواری گزارشات
Planning.....	برنامه ریزی
Posting.....	نقل (ارقام)
Prepaid insurance.....	پیش پرداخت بیمه
Principle of usefulness.....	اصل سودمندی
Private accountant.....	حسابدار خصوصی
Private accounting.....	حسابداری غیر حرفه ای
Process of earning revenue.....	فرآیند کسب درآمد
Process of generating revenue.....	فرآیند ایجاد درآمد
Professional ethics.....	آیین رفتار حرفه ای حسابرسی - اخلاق حرفه ای
Profit.....	سود
Profitability.....	سودآوری
Profit-making businesses.....	شرکتهای انتفاعی
Public accountant.....	حسابدار رسمی - حسابدار حرفه ای
Public accounting.....	حسابداری رسمی - حسابداری حرفه ای
Public company.....	شرکت سهامی عام
Purchase.....	خرید
Quantitative information.....	اطلاعات مقداری
Receipt.....	دریافت
Recognition.....	شناسایی - شناخت
Record.....	ثبت کردن (فعل) - مدرک (اسم)
Rent expense.....	هزینه اجاره

Report.....	گزارش
Report format of the balance sheet.....	ترازنامه بشکل گزارش
Residual claim.....	ادعا (حق مالی) باقیمانده
Resources.....	منابع
Retained earnings statement.....	صورت سود انباشته
Revenue.....	درآمد
Right.....	حق
Rules of debit and credit.....	قواعد بدهکار و بستانکار
Salaries payable.....	حقوق پرداختنی
Sale.....	فروش
Securities and Exchange Commission.....	کمیسیون اوراق بهادار و بورس
Separate legal entity.....	شخصیت حقوقی جداگانه
Services rendered.....	خدمات ارائه شده
Shares of stock.....	اوراق سهام
Simple entry.....	ثبت ساده
Single proprietorship.....	موسسه انفرادی
Sole proprietor.....	مالک موسسه انفرادی
Sole proprietorship.....	موسسه انفرادی
Stability of the measurement unit.....	ثبات واحد اندازه گیری
Statement of cash flows.....	صورت گردش وجوه نقد
Statement of equity.....	صورت حساب سرمایه
Statement of owner's equity.....	صورت حساب سرمایه
Stockholder.....	سهامدار

Stockholder's equity.....	حقوق صاحبان سهام
Summarize.....	تلخیص کردن
Suppliers.....	فروشندهگان - عرضه کنندگان
Supplies.....	ملزومات
Tax planning and preparation.....	برنامه ریزی و انجام امور مالیاتی
Tax services.....	خدمات مالیاتی
Transaction.....	معامله
Trial balance.....	تراز آزمایشی
Unit of measurement.....	واحد اندازه گیری
Withdraw.....	برداشت کردن
Withdrawal.....	برداشت
Worksheet.....	کاربرگ

پان فصل اول

مطلب ادامه دارد