

国际会计准则词汇翻译(征求意见稿)

| English Term | 建议的中文翻译 |
|---|-------------|
| Consideration | 对价 |
| Administrative Expenses | 管理费用 |
| Allowed alternative treatment | 允许选用的处理方法 |
| An arm's length transaction | 正常交易 |
| Available-for-sale | 可供出售的 |
| Basic Earnings Per Share | 基本每股收益 |
| Bid bonds | 投标保函 |
| Binding sale agreement | 约束性销售协议 |
| Business Segment | 经营分部 |
| Call option | 看涨期权 |
| Capital gain | 资本利得 |
| Capitalization issues | 送股 |
| Carry forward | 结转后期 |
| Carrying Back a Tax Loss | 应税亏损抵前 |
| Carry Forward of Unused Tax Credit | 未享用税款抵减结转后期 |
| Carry Forward of Unused Tax Losses | 未享用应税亏损结转后期 |
| Cash Generating Unit | 现金产出单元 |
| Compensated Absences | 带薪假期 |
| Consolidation of shares | 并股 |
| Conversion option | 转换期权 |
| Corporate Assets | 总部资产 |
| Cost of Goods Sold | 销货成本 |
| Cost of Sales | 销货成本 |
| Credit facilities | 信用便利 |
| Currency swap | 货币互换 |
| Dealing Securities | 交易性证券 |
| Debt security | 债务证券 |
| Deductible Temporary Differences | 可抵扣暂时性差异 |
| Derecognition | 终止确认 |
| Dilutive Potential Ordinary Shares | 可稀释潜在普通股 |
| Discontinued Operations | 已终止经营 |
| Discontinuing Operations | 终止经营 |
| Downstream Transactions | 顺流交易 |
| Employee share ownership plan | 职工持股计划 |
| Economic Life | 经济寿命 |
| Equity Instruments | 权益工具 |
| Equity issue | 发股 |
| Equity Securities | 权益证券 |
| Executory contract | 待执行合同 |
| Expenditures Carried Forward | 结转后期支出 |
| Fellow subsidiary | 伙伴子公司 |
| Financial Asset or Liability Held for Trading | 交易性金融资产和负债 |

| English Term | 建议的中文翻译 |
|---|------------------|
| Financial year-to-date basis | 财务年度年初至今基础 |
| Financing device | 筹资手段 |
| Firm Commitment | 约束性承诺 |
| Fixed Price Contract | 固定造价合同 |
| Fixed Production Overheads | 固定制造费用 |
| Foreign Currency Hedging | 外币套期 |
| Foreign Operation | 国外经营 |
| Forgivable Loans | 饶让贷款 |
| Franchise fee | 特许权使用费 |
| Group Administration Plans (Employee Benefit) | (职工福利的)集合管理计划 |
| Hedged Item | 被套期项目 |
| Hire-purchase Contract | 含购买期权的租赁合同 |
| Hyperinflation | 恶性通货膨胀 |
| Investment Properties | 投资性房地产 |
| Investment Securities | 投资性证券 |
| Legal entity | 法律实体 |
| Legal Merger | 法律上的合并 |
| Line-items | 单列项目 |
| More likely than not | 多半会发生的 |
| Non-marketable security | 无市价证券 |
| Onerous Contract | 亏损性合同 |
| Organizational component | 组织的组成成分 |
| Organizational units | 组织的组成单位 |
| Originated Loans and Receivables | (企业)产生的贷款和应收账款 |
| Primary reporting format | 基本报告格式 |
| Projected Unit Credit Method | 福利单元累积法 |
| Property, Plant and Equipment | 不动产, 厂场和设备 |
| Purchase consideration | 购买对价 |
| Put option | 看跌期权 |
| Rebuttable presumption | 允许例外的假定, 允许推翻的假定 |
| Reverse share split | 并股 |
| Share option plan | 购股期权计划 |
| Share Warrant | 购股权证 |
| Swap contract | 互换合同 |
| Synthetic instrument | 合成工具 |
| Tax Loss for Carry Forward | 结转后期的纳税亏损 |
| Termination Benefits | 辞退福利 |
| Chief executive officer | 首席执行官 |
| Total return swap | 总回报互换 |
| Upstream transactions | 逆流交易 |
| Useful Life | 使用寿命, 有用寿命(无形资产) |
| Value in use | (资产的)使用价值 |
| Warrant | 购股权证 |