

# 英文会計学

## 実用会計英単語帳

貸借対照表を読むための英単語

### 現金預金 Cash

手元現金	Cash on hand
小口現金	Petty cash
両替現金	Change funds
当座預金	Checking funds
普通預金	Saving funds / deposits funds
通知預金	Deposits at notice
定期預金	Time deposits

### 短期保有証券 Marketable securities

売却目的有価証券	Trading securities
売却目的有価証券評価	Valuation for trading securities
短期保有債券	Marketable debt securities
短期保有株券	Marketable equity securities
その他の短期投資	Other short-term investments

### 受取債権 Receivables

受取手形	Note receivable
売掛金	Accounts receivable
割賦売掛金	Installments receivable
関係会社売掛金	Accounts receivable from subsidiaries
従業員仮払金	Advances to employees
株式会社分割払込未収金	Stock subscription receivable
法人税等還付未収金	Income tax refundable
未収還付税	Tax refundable
受取手形	Bill receivable
手形貸付	Notes receivable
未収収益	Accrued revenue
未収利息	Interest receivable

未収配当金 Dividends Receivable  
未収賃貸料 Rent receivable  
未収手数料 Commission receivable  
損害補償未収金 Damage Claim receivable  
貸付金 Loan receivable  
割引手形 Note receivable discounted  
割引手形 Acceptance receivable discounted  
売上戻り値引引当期 Allowance for expected returns and allowances  
回収不能債権引当金 Allowance for uncollectible receivables  
貸倒引当金 Allowance for bad debt  
貸倒引当金 Allowance for doubtful accounts  
リース債権 Lease receivable  
リース投資資産 Lease investment assets  
デリバティブ債権 Derivatives  
為替予約 Forward exchange contract  
金利スワップ債権 Interest rate swap assets  
オプション債権 Options  
前払年金費用 Prepaid pension cost

### **棚卸資産 Inventories**

商品 Merchandise  
製品 Finished goods  
仕掛品 Work in process  
原材料 Raw materials  
保守部品在庫 Service parts inventory  
製造用減耗品 Manufacturing supplies  
包装出荷用消耗品 Packing and shipping supplies  
積送品 inventory on consignment  
半成工事支出金（建設仮勘定） Construction in progress  
中途請求仮勘定 Billings in progress  
棚卸資産価格下落引当金 Allowance for inventory price decline  
棚卸資産損失引当金 Allowance for inventory losses

### **前払費用 Prepaid Expense**

前払保険料 Prepaid insurance  
前払利息 Prepaid interest

繰延税金資産 Deferred tax asset

消耗品 Supply on hand

スタンプ未使用残高 inventory on trading stamps

その他の前払費用 Other prepaid expense

## 投資 Long-term investments

満期保有目的債権 Held-to Maturity securities

売却可能有価証券 Available for sale securities

売却可能有価証券評価 Valuation for available for securities

関連会社投資 Investments in affiliates

関連会社貸付金 Advances to affiliates

減債基金 Bonds sinking funds

退職年金基金 Sinking fund for pension

建物購入基金 Sinking funds for buying new building

優先株式償還基金 Sinking fund for redemption of preferred stock

その他の長期投資 Other long term investments

## 有形固定資産 Property, Plant and Equipment

設備 Equipment

有形固定資産 Fixed assets

設備資産 Plant and equipment

設備資産 Plant assets

土地 Land

土地付属施設 Land improvements

建物 Buildings

構造物 Structures

建設仮勘定 Construction in progress

機械装置 Machinery and equipment

機械装置 Machinery

工具 Tools

車両運搬 Automotive equipment

車両運搬 Vehicle

船舶 Vessels

家具設備 Furniture and fixture

貸借資産付属施設 Leasehold improvements

消耗工具 Small tools

原型、型、原図 Patterns, dies, and drawings

容器 Containers

リース資産 Lease assets

減価償却累計額 Accumulated depreciation

天然資産 Natural resources

減価償却累計額 Accumulated depletion

### **無形固定資産 Intangible assets**

暖簾 Goodwill

特許権 Patents

著作権 Copyrights

商標権 Trademarks and trade name

意匠権 Design right

実用新案権 Utility model right

借地権 Leasehold right

地上権 Surface right

鉱業権 Mining right

漁業権 Fishery right

入漁権 Common of piscary

創立権 Organization cost

賃借権 Leaseholds

ソフトウェア Software

ソフトウェア仮勘定 Software in progress

電話加入権 Telephone subscription right

営業許可証 Licenses

フランチャイズ Franchises

### **繰延資産 Deferred charges**

繰延株式発行費用 Stock issues cost

繰延社債発行費用 bonds issue costs

繰延税金資産 Deferred tax assets

長期前払金 Long-term payments

創業費 Start-up costs

創立費 Deferred Organization expense

開業費 Business commencement expense

開発費 Development expense

## その他の試算 Other assets

その他の手形貸付金 Long-term note receivable  
手形貸付金割引差額 Discounts on notes receivable  
敷金 Lease deposits refundable  
長期債券 Long-term receivable

## 流動負債 Current Liabilities

買掛金 Accounts payable  
支払手形 Notes payable  
証票未払金 Vouchers payable  
借入金 Loans payable  
手形借入金 Notes payable  
支払手形 Bills payable  
未払費用 Accrued expense  
未払給料 Accrued payroll  
未払利息 Accrued interest  
給与引当金 Accrued bonuses to employees  
製品保証引当金 Accrued product warranty  
未払固定資産税 Accrued property tax  
未払ロイヤリティ Accrued royalty expense  
購入契約損失引当金 Accrued loss on purchase commitments  
売上税預かり金 Sales tax payable  
社会保険料預かり金 Social security tax payable  
個人所得税預かり金 Employee income taxes payable  
団体保険料預かり金 Group insurance payable  
組合費預かり金 Union due payable  
連邦政府の失業保険料未払金 Federal unemployment taxes payable  
州政府の失業保険料未払金 State unemployment taxes payable  
景品交換費用引当金 Estimated liability for coupons outstanding  
前受保守サービス収益 Unearned service contract revenue  
偶発債務 Contingent liabilities  
未払配当金 Dividends payable  
未払役員報酬 Director's compensation payable  
未払法人税等 Income tax payable  
未払社債利息 Bonds interest payable

前受金 Advances by customers  
前受利息 Unearned interest  
繰延受取利息 Deferred interest revenue  
割賦販売益引当金 Deferred gross profit  
前受収益 Deferred revenues  
預り金 Deposits received  
コマーシャルペーパー Commercial paper

### 固定負債 Long-term Liabilities

社債 Bonds payable  
転換社債 Convertible bonds payable  
社債割引発行差金 Discounts on bonds payable  
社債割増発行差金 Premium on bonds payable  
抵当付借入金 Mortgage payable  
繰延税額控除 Deferred tax credit  
リース債務 Leased liabilities  
手形借入金 Notes payable  
手形借入金割引差額 Discounts on notes payable  
長期借入金 Long-terms deposits payable  
長期預り金 Long-term deposits received  
長期前受収益 Long-term unearned revenue  
繰延税金負債 Deferred tax assets  
退職給与引当金 Allowance for employee retirement  
負の暖簾 Negative goodwill

### 資本 Stockholder's Equity

資本 Owner's equity  
資本 Partner's equity  
資本金 Capital  
引出金 Drawing  
配当優先株式 Dividend preferred stock  
償還優先株式 Callable preferred stock  
転換優先株式 Convertible preferred stock  
資本金（株式会社） Capital Stock  
資本金（普通株式） Common stock

額面普通株式資本金 Common stock with par value  
無額面普通株式資本金 Common stock without par value  
引受済普通株式資本金 common stock subscribed  
株式払込余剰金 Additional paid in capital  
額面株式払込余剰金 Paid in capital in excess of par value  
無額面株式払込余剰金 paid in capital in excess of stated value  
法定準備金 legal reserve  
利益準備金 Legal retained earnings  
任意積立金 Appropriation (or reserve)  
異常損失積立金 Retained earnings appropriated for contingencies  
設備拡充積立金 Retained earnings for appropriated for plant expansion  
未処分利益余剰金 Retained earnings unappropriated  
外貨換算調整 Foreign currency translation adjustments  
売却可能有価証券評価調整 Accumulated holding gain or loss on available for sale securities  
繰越欠損金 Deficits  
繰越利益剰余金 Retained earnings brought forward  
自己株 Treasury stock  
退職給付に係る調整累計額 Remeasurements of defined benefit plans

## 損益計算書を読むための英単語

### 収益 Revenue

売上 Sales  
営業収益 Operating revenue  
製品売上高 Net sales of goods  
売上値引 Sales returns and allowances  
売上値引 Sales discounts  
保守サービス収益 Service contract revenue  
受取報酬 Fee revenue  
受取手数料 Commission earned  
受取配当金 Dividend earned  
受取利息 Interest earned  
受取賃貸料 rent earned  
受取技術指導料 Royalties earned  
為替差益 Foreign exchange gain

営業欠損金の繰越による税引金 Tax benefit of operating loss carryback

社債償還差益 Gain on retirement on bonds

社債転換差益 Gain on bond conversion

償却債権取立て益 Bad debts recovered

雑益 Miscellaneous revenue

### 売上原価 Cost of goods sold

仕入 Purchases

商品期首棚卸高 Beginning goods

総仕入高 Total purchase of goods

仕入運賃 Transportation-in

仕入値引及び戻し Purchase returns and allowances

仕入割引 Purchase discounts

棚卸差損 Inventory shrinkage

購入契約損失 Loss on purchase commitment

棚卸資産評価損 Loss on inventory price declines

商品期末棚卸高 Ending goods

製品 Finished goods

仕掛品 Work-in process

半製品 Semi-finished goods

副産物 By-products

スクラップ Scraps

製品評価損 Valuation loss on finished goods

原材料評価損 Valuation loss on raw materials

現価差額 Cost price balance

### 費用 Expense

販売費 Selling expense

一般管理費 General and administrative expense

販売手数料 Sales commission

見本費 Sample expense

納入試験費 Delivery examination expense

宣伝費 Advertisement expense

営業用文献費用 Sales Literature expense

運搬費 Haulage expense



広報費 Public relation expense  
調査費 Research expense  
会議費 Conference expense  
現金過不足 Cash short and over  
外注費 Subcontract expense  
事務委託費 Operation consignment expense  
業務委託費 Business consignment expense  
設備使用料 Facility expense  
出荷運賃 Freight-out  
製品補償費 Product warranty expense  
店舗用消耗品費 Store supply expense  
保守サービス費用 Service contract expense  
販売促進費 Promotion expense  
貸倒損失 Bad debt expense  
給与 Salaries expense  
賃金 Wages expense  
従業員賞与 Bonuses to employee  
役員賞与 Bonuses to officers  
役員報酬 Director's compensations  
ボーナス費用 Bonuses expense  
歩合給 Commission expense  
退職給与 Employee retirement allowance  
福利厚生費 Welfare expense  
法定福利費 Legal welfare expense  
租税公課 Taxes and dues  
旅費交通費 travelling expense  
食事代 Meal expense  
交際費 Entertainment expense  
車両費 Automobile expense  
電話代 Telephone expense  
郵送費 Postage expense  
事務用品費 Stationary expense  
修繕費 Repairs expense  
減価償却費 Depreciation expense  
減耗償却費 Depletion expense  
水道光熱費 Utilities expense

動力用水光熱費 Power utility expense  
設備貸借料 Equipment-rent expense  
事務室賃借料 Office-rent expense  
運賃及びに荷造費 Freightage expense  
衛生費 Medical expense  
通信費 Communication expense  
保管費 Warehouse expense  
顧問料 Professional expense  
研修費 Training expense  
募集費 Recruitment expense  
保険料 Insurance expense  
図書費 Library expense  
印刷費 Print expense  
会費 Membership expense  
寄付 Contribution expense  
調査費 Investigation expense  
不動産賃貸料 Rent expense on real estates  
貸倒引当金繰入額 Provision of allowance for doubtful accounts  
貸倒損失 Bad debt expense  
社債発行費償却額 Amortization of bond issue costs  
株式発行費用償却額 Amortization of stock issue costs  
ソフトウェア償却費 Amortization of capitalized software costs  
銀行手数料 Bank charges  
支払社債利息 Bond interest expense  
支払利息 Interest expense  
社債償還差損 Loss on retirement of bonds  
社債転換社損 Loss on bond conversion  
仕入割引遺失損失 Purchase discount lost  
法人税等費用 Income tax expense  
法人税等費用 Provision for income tax  
その他の租税 Sundry taxes expense  
事業所税 Office tax  
事業税 Enterprise tax  
役員退職慰労引当金繰越額 Provision for director's retirement benefit  
退職給付費用 Retirement benefit expense  
為替差損 Foreign exchange loss

売買目的有価証券の評価損益 Unrealized holding gain or loss on trading securities

有価証券売却損益 Gain or loss on securities

固定資産売却損益 Gain or loss on sales of property

下取り差損益 Gain or loss on trade-in

固定資産処分損益 Gain or loss on disposition of property

雑費 Miscellaneous expense