

美国政府会计关键概念及术语

KEY CONCEPTS AND TERMS IN AMERICAN GOVERNMENT ACCOUNTING

Standards标准

Federal Accounting Standards Advisory Board (FASAB) 联邦政府会计准则咨询委员会

Governmental Accounting Standards Board (GASB) 【州与地方】政府会计准则委员会

Generally Accepted Accounting Principles (GAAP) 公认会计原则

American Institute of Certified Public Accountants (AICPA) 美国注册会计师协会

due process of setting standards 准则制定的适当程序

information asymmetry 信息不对称

accountability to stakeholders 向权益相关者履行的受托责任

inter-period equity, inter-generational equity 跨期公平，跨代公平

Financial reporting财务报告

Comprehensive Annual Financial Report (CAFR) 综合年度财务报告

full disclosure 充分披露

fair presentation 如实陈述

consolidated financial statements 合并财务报表

government-wide financial statements 政府整体的财务报告

governmental activities 政务性活动

business-type activities 企业性活动

fiduciary activities 信托活动

Relationship with budget与预算的关系

appropriations 拨款

obligations 支付责任

encumbrances 保留数

budgetary basis of accounting 预算会计基础

budgetary comparison 预算与实际的比较

budgetary reconciliation 预算对账

Accounting and reporting entity会计和报告实体

funds, major funds, fund types 基金，主要基金，基金类型

agencies, departments 部门

primary government 主要政府

component units 附属单位

Accounting system architecture 会计体系构建

accounting equation 会计恒等式

assets = liabilities + net assets 资产=负债+净资产

double entry bookkeeping system 复式记账体系

Financial statements (generic titles) 财务报表

statement of financial position 财务状况表

statement of financial performance 财务业绩表

cash flow statement 现金流量表

supplementary disclosures 补充披露

realization 实现

recognition 确认

realized (unrealized) gains and losses 实现(没实现)的利润和亏损。

accounting recognition criteria 会计确认准则

Measurement focus 计量对象

narrow measurement focus 狭隘的计量对象

broad measurement focus 宽泛的计量对象

current financial resources 流动性财务资源

financial resources 财务资源

economic resources 经济资源

current liabilities 流动债务

non-current liabilities 非流动性债务

capital debt 资本性债务

operating debt 运营债务

Basis of accounting 会计基础

cash basis 收付实现制

accrual basis 权责发生制, 应计制

degrees of accrual 权责发生程度

full accrual basis 完全的权责发生制

modified accrual 修正的权责发生制

Valuation basis 计价基础

historical cost basis 历史成本基础

fair value, market value 市场价值

current placement cost 当前重置成本

actuarial estimates 精算估计

