

Accounting

AN ENGLISH LANGUAGE RESOURCE FROM MIZUHO SECURITIES

The terminology is separated into 4 sections:

1. Accounting Methods
2. General Accounting Terminology
3. Accounting Bodies and Associations
4. Reports

1. ACCOUNTING METHODS In alphabetical order by “Reading”

| Japanese | Reading | English |
|-----------------------|--|--|
| 売価還元法 | baika kangen hou | sales price refund method |
| 直後原価計算 | chokugo genka keisan | direct costing |
| 直後還元法 | chokugo kangen hou | direct capitalization method |
| 直後償却 | chokugo shoukyaku | direct method of depreciation |
| 直線法原価償却 | chokusenhou genka shoukyaku | straight line depreciation |
| 帳簿記録 | choubo kiroku | bookkeeping |
| 合併会計 | gappei kaikei | merger accounting |
| 原価法 | genka hou | cost accounting method |
| 現金主義 | genkin shugi | cash accounting; cash-based accounting |
| 減損会計 | genson kaikei | impairment loss accounting/ asset impairment accounting |
| 偶発事象の会計 | guuhatsu jishou no kaikei | accounting for contingencies |
| 発生主義 | hassei shugi | accrual accounting |
| 時価法 | jika hou | market value method |
| 時価評価法 | jika hyouka hou | market value method |
| 時価会計 | jika kaikei | market value accounting; mark to market accounting |
| 人的資源会計 | jinteki shigen kaikei | human resources accounting |
| 会計方針の変更 | kaikei houshin no henkou | changes in accounting principles |
| 簡便法 | kanben hou | compendium method; simplified method |
| 環境会計 | kankyau kaikei | environmental accounting |
| 加速償却 | kasoku shoukyaku | accelerated depreciation |
| 活動基準原価計算(ABC) | katsudou kijun genka keisan | activity based costing |
| 金融商品に係る会計基準の設定に関する意見書 | kinyuu shouhin ni kakawaru kaikei kijun no settei ni kansuru ikensho | opinion concerning the accounting standards for financial products |
| 国際財務報告基準 | kokusai zaimu houkou kijun | International Financial Reporting Standards |
| 公正価格 | kousei kakaku | fair market value |
| 公正価格会計 | kousei kakaku kaikei | fair value accounting |
| 更新会計 | koushin kaikei | renewal accounting |
| 繰延ヘッジ会計 | kurinobe hejji kaikei | deferral hedge accounting |
| 持分法 | mochibun hou | equity method |
| 持分会計 | mochibun kaikei | equity accounting |
| 利息法 | risoku hou | interest method |
| 最終仕入原価法 | saishuu shiire genka hou | last cost method |
| 償却原価法 | shoukyaku genka hou | amortized cost method |
| 償却方法 | shoukyaku houhou | depreciation method |
| 償却後再調達価額 | shoukyakugo saichoutatsu kagaku | depreciated replacement cost |

| | | |
|------------------|---|---|
| 取得原価主義 | shutoku genka shugi | historical cost basis |
| 取得原価主義会計 | shutoku genka shugi kaikei | historical cost accounting |
| 収益還元法 | shuueki kangen hou | capitalisation method; profit reduction method; income approach to value |
| 収益性指標(法) | shuuekisei shisuu (hou) | Profitability Index (method) |
| 修正取得原価主義 | shuusei shutoku genka shugi | modified historic cost basis |
| 総平均法 | souheikin hou | gross average method |
| 退職給付会計 | taishoku kyuufu kaikei | accounting for retirement benefits |
| 耐用年数 | taiyou nensuu | period of depreciation/ economic life/ serviceable life |
| たな卸資産の評価基準及び評価方法 | tana oroshi shisan no hyouka kijun oyob hyouka houhou | valuation basis and valuation method for inventories |
| 定額法 | teigaku hou | straight line method |
| 低価法 | teika hou | lower-of-cost-or-market method; principle of cost or market, whichever is lower |
| 定率法 | teiritsu hou | fixed rate method/ Declining balance method |
| 割賦方式 | wappu houshiki | installment method; amortization method |
| 割引現在価値法 | waribiki genzon kachi hou | discounted present value method / Discounted Cash Flow |
| 有価証券の評価基準及び評価方法 | yuukashouken no hyouka kijun oyobi hyouka houhou | valuation basis and valuation method for securities |
| 残存価額 | zanzon kakaku | residual value |
| 税効果会計 | zeikouka kaikei | tax efficient accounting; tax effective accounting |

2. GENERAL ACCOUNTING TERMINOLOGY In alphabetical order by “Reading”

| Japanese | Reading | English |
|----------|------------------------------|--|
| 圧縮記帳 | asshuku kichou | advanced depreciation; reduction entry |
| 売買目的有価証券 | baibai mokuteki yuuka Saiken | Trading securities |
| 分割償還 | bunwari shoukan | amortization |
| 遅延処理 | chien shori | delayed treatment |
| 中間財務諸表 | chuukan zaimu shohyou | Interim Financial Statements |
| 不確定事項 | fukakutei jikou | uncertainty |
| 粉飾決算 | funshoku kessan | window dressing settlement |
| 不正会計 | fusei kaikei | accounting fraud |
| 外部監査 | gaibu kansa | external audit |
| 減価償却 | genka shoukyaku | depreciation |
| 誤謬合計 | gobyuu goutei | total error |
| 補足情報 | hosoku jouhou | Supplementary information |
| 評価引当金 | hyouka hikiatekin | valuation allowance |
| 評価差額 | hyouka sagaku | appraised difference |
| 評価損 | hyoukazon | valuation loss, appraisal loss |
| 一般会計原則 | ippan kaikei gensoku | general accounting principles |
| 実証手続 | jisshou tetuduki | substantive procedures |
| 十分性 | juubunsei | Sufficiency |
| 重大なリスク | juudai na risuku | Significant risk |
| 重大性 | juudai sei | Significance |
| 会計原則 | kaikei gensoku | accounting principles; accounting convention |
| 会計疑惑 | kaikei giwaku | accounting scandal |
| 会計法 | kaikei hou | public account law |
| 会計事務 | kaikei jimu | accountancy |
| 会計事務所 | kaikei jimusho | accounting firm |

| | | |
|------------|--|---|
| 会計監査人 | kaikai kansa jin | independent auditor |
| 会計検査院 | kaikai kensain | general accounting office |
| 会計基準 | kaikai kijun | accounting standards |
| 会計基準書 | kaikai kijun sho | statement of accounting standards |
| 階層化 | kaisouka | stratification |
| 算定基準 | kanjou kijun | standard for calculating distribution |
| 監査法人 | kansa houjin | auditing firms |
| 監査基準 | kansa kijun | auditing standards |
| 決算 | kessan | account settlement |
| 企業統治 | kigyou touji | corporate governance |
| 既得権益 | kitoku ken'eki | vested right; vested interest |
| 後発事象 | kouhatsu jishou | subsequent events |
| 公認会計士 | kounin kaikeishi | Certified Public Accountants (CPA) |
| 公認会計士法 | kounin kaikeishi hou | Certified Public Accountants Law |
| 後任監査人 | kounin kansajin | successor auditor |
| 区分変更 | kubun henkou | reclassification |
| 繰り延べ税金資産 | kurinobe zeikin shisan | assets to which deferred tax accounting rules apply; application of deferred tax accounting |
| 許容し得る誤謬 | kyoyoushieru gobyuu | tolerable error |
| 満期保有目的債券 | manki hoyuu mokuteki saiken | bonds to be held until maturity |
| 持分法適用会社 | mochibunhou tekiyou kaisha | company subject to the equity method |
| 無限定適正意見 | mugentei tekisei iken | unqualified opinion |
| 無形固定資産 | mukei kotei shisan | intangible fixed assets |
| 内部監査 | naibu kansa | internal audit |
| 内部監査人 | naibu kansajin | internal auditor |
| のれん代償却 | norendai shoukyaku | goodwill depreciation |
| ウォークスルーテスト | ookusuruu tesuto | walk-through test |
| 連結財務諸表 | renketsu zaimu shohyuu | Consolidated Financial Statements |
| 最高監査機関 | saikou kansa kikan | Supreme Audit Institution |
| 支払い能力 | shiharai nouryoku | solvency |
| 資産勘定に計上する | shisan kanjou ni keijou suru | capitalize |
| 小規模事業体 | shoukibou jigyou tai | small entity |
| 正味価額 | shoumi kagaku | fair value |
| 主題情報 | shudai jouhou | subject matter |
| その他有価証券 | sonota yuuka shouken | other securities |
| 対等合併 | taidou gappei | amalgamation on an equal basis |
| 適切な規準 | tekisetsu na kijun | suitable criteria |
| 特別目的の監査報告書 | tokubetsu mokuteki no kansa houkokusho | special purpose auditor's report |
| 統治責任者 | touchi sekininsha | those charged with governance |
| 統制テスト | tousei tesuto | tests of control |
| 要約財務諸表 | yoyaku zaimushohyuu | Summarized financial statements |
| 有形固定資産 | yuukei kotei shisan | tangible fixed assets |

3. ACCOUNTING BODIES AND ASSOCIATIONS In alphabetical order by “Reading”

| Japanese | Reading | English |
|------------------------|---------------------------------------|---|
| アジア会計学会 | ajia kaikei gakkai | Asian Academic Accounting Association |
| アジア太平洋会計士連盟 | ajia taiheiyou kaikeishi renmei | Confederation of Asian and Pacific Accountants (CAPA) |
| アメリカ原価計算士協会 | amerika genka keisansho kyokai | National Association of Cost Accountants (USA) |
| アメリカ会計士協会 | amerika kaikeishi kyokai | American Institute of Accountants |
| 米国財務会計基準審議会 | beikoku zaimu kaikei kijun shingikai | American Financial Accounting Standards Board (FASB) |
| 英国会計協会 | eikoku kaikei kyokai | British Accounting Association (UK) |
| 会計検査院 | kaikei kensain | Board of Audit |
| 会計基準審議会 | kaikei kijun shingikai | Accounting Standards Board |
| 企業会計基準委員会 | kigyuu kaikei kijun iinkai | Accounting Standards Board of Japan (ASBJ) |
| 企業会計審議会 | kigyuu kaikei shingi kai | Business Accounting Council |
| 金融商品専門委員会 | kin'yuu shouhin senmon iinkai | Financial Instruments Technical Committee (Subcommittee of the FASF) |
| 国際会計基準委員会「現 国際会計基準審議会」 | kokusai kaikei kijun iinkai | The International Accounting Standards Committee (IASC) (Now, The International Accounting Standards Board) |
| 国際会計基準審議会 | kokusai kaikei kijun shingikai | The International Accounting Standards Board (IASB) |
| 国際会計士連盟 | kokusai kaikeishi renmei | The International Federation of Accountants (IFAC) |
| 国際財務報告基準 | kokusai zaimu houkoku kijun | International Financial Reporting Standards (IFRS) |
| 日本監査役協会 | nippon kansayaku kyokai | Japan Corporate Auditors Association |
| 日本公認会計士協会 | nippon kounin kaikeishi kyokai | The Japanese Institute of Certified Public Accountants (JICPA) |
| オーストラリア会計研究財団 | oosutoraria kaikei kenkyuu zaidan | Australian Accounting Research Foundation |
| 財団法人財務会計基準機構 | zaidan houjin zaimukaikei kijun kikou | Financial Accounting Standards Foundation (FASF) |
| 財務会計基準機構 | zaimu kaikei kijun kikou | Financial Accounting Standards Foundation (FASF) |

4. REPORTS In alphabetical order by "Reading"

| Japanese | Reading | English |
|--|--|--|
| IAS39「金融商品：認識と測定」 | IAS39 'kin'yuu shouhin: ninshiki to sokutei' | IAS 39: Recognition and Measurement |
| 時価評価とその算定を巡る会計基準等について | jika hyouka to sono santei wo meguru kaikei kijun tou nitsuite | Accounting standards for fair value accounting and its measurements |
| 実務対応報告第 25 号 金融資産の時価の算定に関する実務上の取扱い | jitsumu taiou houkoku dai 25 gou kin'yuu shisan no jika no santei ni kansuru jitsumujou no toriatsukai | Practical Issue Task Force No. 25, Practical Solution on Measurement of Fair Value for Financial Assets |
| 実務対応報告公開草案第 29 号 債券の保有目的区分の変更に関する当面の取扱い(案) | jitsumu taiou houkoku koukai souan dai 29 gou saiken no hoyuu mokuteki kubun no henkou ni kansuru toumen no toriatsukai (an) | Exposure Draft on Practical Issue Task Force No. 29 Near Term Treatment of Reclassification of Debt Securities (translation to be confirmed) |
| 実務対応報告公開草案 債券の保有目的区分の変更に関する当面の取扱い(案) | jitsumu taiou houkoku koukai souan saiken no hoyuu mokuteki kubun no henkou ni kansuru toumen no toriatsukai (an) | Exposure Draft of Practical Solution on the Near Term Treatment of Reclassification of Debt Securities |
| 企業会計基準第 10 号 金融資産の保有目的区分の変更 | kigyuu kaikei kijun dai 10 gou kin'yuu shisan no hoyuu mokuteki kubun no henkou | ASBJ Statement No. 10 Reclassification of financial assets |
| 金融資産の時価の算定に関する実務上の取扱い(案) | kin'yuu shisan no jika no santei ni kansuru jitsumujou no toriatsukai (an) | Exposure Draft of Practical Solution on Measurement of Fair Value of Financial Assets |
| 金融商品会計に関する実務指針 | kin'yuu shouhin kaikei ni kansuru jitsumu shishin | Revision of Accounting Practice Committee Statement No.14 'Practical Guidelines on Accounting Standards for Financial Instruments |
| 公開草案 債券の保有目的区分の変更に関する論点の整理 | koukai souan saiken no hoyuu mokuteki kubun no henkou ni kansuru ronten no seiri | Exposure Draft Discussion Paper on Reclassification of Debt Securities |

This report is available online at

<http://www.mizuho-sc.com/english/ebond/translation/accounting.pdf>

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