

Glossary

مسرد بمصطلحات

Annual report تقرير سنوي
Summary of a company's financial results for the year with its current financial condition and future plans; directed to external users of financial information.

Annuity سنوية
Series of equal payments at equal intervals.

Appropriated retained earnings مكاسب محتجزة مدوّرة
Retained earnings separately reported to inform stockholders of funding needs.

Asset book value أصول القيمة الدفترية

Assets أصول
Resources a business owns or controls that are expected to provide current and future benefits to the business.

Audit تدقيق الحسابات
Analysis and report of an organization's accounting system, its records, and its reports using various tests.

Auditors مدققو الحسابات
Individuals hired to review financial reports and information systems. *Internal auditors* of a company are employed to assess and evaluate its system of internal controls, including the resulting reports. *External auditors* are independent of a company and are hired to assess and evaluate the "fairness" of financial statements (or to perform other contracted financial services).

Authorized stock أسهم مُجازة/مصرّح بها
Total amount of stock that a corporation's charter authorizes it to issue.

Available-for-sale (AFS) securities أوراق مالية متاحة للبيع
Investments in debt and equity securities that are not classified as trading securities or held-to-maturity securities.

Average cost See *weighted average*. معدل التكلفة

Avoidable expense مصروف يمكن تفاديه
Expense (or cost) that is relevant for decision making; expense that is not incurred if a department, product, or service is eliminated.

Bad debts ديون معدومة/ غير قابلة للتحويل
Accounts of customers who do not pay what they have promised to pay; an expense of selling on credit; also called *uncollectible accounts*.

Balance column account حساب ميزانية عمودي
Account with debit and credit columns for recording entries and another column for showing the balance of the account after each entry.

Balance sheet ميزانية عمومية
Financial statement that lists types and dollar amounts of assets, liabilities, and equity at a specific date.

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Balance sheet equation (See *accounting equation*.) معادلة الميزانية العمومية

Balanced scorecard بطاقة النتائج المتوازنة
A system of performance measurement that collects information on several key performance indicators within each of four perspectives: customer, internal processes, innovation and learning, and financial.

Bank reconciliation تسوية فروقات حسابات المصرف
Report that explains the difference between the book (company) balance of cash and the cash balance reported on the bank statement.

Bank statement كشف حساب مصرفي
Bank report on the depositor's beginning and ending cash balances, and a listing of its changes, for a period.

Basic earnings per share ربحية السهم الأساسية/ المكاسب الأساسية للسهم الواحد
Net income less any preferred dividends and then divided by weighted-average common shares outstanding.

Batch processing معالجة الدفعات
Accumulating source documents for a period of time and then processing them all at once such as once a day, week, or month.

Bearer bonds سندات لحامله
Bonds made payable to whoever holds them (the *bearer*); also called *unregistered bonds*.

Benchmarking مقارنة تحليلية معيارية
Practice of comparing and analyzing company financial performance or position with other companies or standards.

Betterments تحسينات
Expenditures to make a plant asset more efficient or productive; also called *improvements*.

Bond سند
Written promise to pay the bond's par (or face) value and interest at a stated contract rate; often issued in denominations of \$1,000.

Bond certificate شهادة سند
Document containing bond specifics such as issuer's name, bond par value, contract interest rate, and maturity date.

Bond indenture صكّ سند
Contract between the bond issuer and the bondholders; identifies the parties' rights and obligations.

Book value قيمة دفترية
Asset's acquisition costs less its accumulated depreciation (or depletion, or amortization); also sometimes used synonymously as the *carrying value* of an account.

Book value per common share قيمة دفترية للسهم العادي الواحد
Recorded amount of equity applicable to common shares divided by the number of common shares outstanding.

Book value per preferred share	قيمة دفترية للسهم الممتاز الواحد	Callable preferred stock	أسهم ممتازة قابلة للاسترداد
Equity applicable to preferred shares (equals its call price [or par value if it is not callable] plus any cumulative dividends in arrears) divided by the number of preferred shares outstanding.		Preferred stock that the issuing corporation, at its option, may retire by paying the call price plus any dividends in arrears.	
Bookkeeping (See <i>recordkeeping</i> .)	مسك الدفاتر	Canceled checks	شيكات ملغاة
		Checks that the bank has paid and deducted from the depositor's account.	
Break-even point	نقطة التعادل	Capital budgeting	وضع موازنة رأسمالية
Output level at which sales equals fixed plus variable costs; where income equals zero.		Process of analyzing alternative investments and deciding which assets to acquire or sell.	
Break-even time (BET)	وقت التعادل	Capital expenditures	مصاريف رأسمالية
Time-based measurement used to evaluate the acceptability of an investment; equals the time expected to pass before the present value of the net cash flows from an investment equals its initial cost.		Additional costs of plant assets that provide material benefits extending beyond the current period; also called <i>balance sheet expenditures</i> .	
Budget	موازنة/ميزانية	Capital expenditures budget	موازنة المصاريف الرأسمالية
Formal statement of future plans, usually expressed in monetary terms.		Plan that lists dollar amounts to be both received from disposal of plant assets and spent to purchase plant assets.	
Budget report	تقرير الموازنة	Capital leases	عقود إيجار رأسمالية
Report comparing actual results to planned objectives; sometimes used as a progress report.		Long-term leases in which the lessor transfers substantially all risk and rewards of ownership to the lessee.	
Budgetary control	رقابة على الموازنة	Capital stock	أسهم رأس المال
Management use of budgets to monitor and control company operations.		General term referring to a corporation's stock used in obtaining capital (owner financing).	
Budgeted balance sheet	ميزانية عمومية محسوبة في الموازنة	Capitalize	يحول إلى رأسمال يرسمل
Accounting report that presents predicted amounts of the company's assets, liabilities, and equity balances as of the end of the budget period.		Record the cost as part of a permanent account and allocate it over later periods.	
Budgeted income statement	بيان دخل محسوب في الموازنة	Carrying (book) value of bonds	القيمة الدفترية للسندات/ القيمة المترتبة على السندات
Accounting report that presents predicted amounts of the company's revenues and expenses for the budget period.		Net amount at which bonds are reported on the balance sheet; equals the par value of the bonds less any unamortized discount or plus any unamortized premium; also called <i>carrying amount or book value</i> .	
Budgeting	وضع الموازنة	Cash	نقد
Process of planning future business actions and expressing them as formal plans.		Includes currency, coins, and amounts on deposit in bank checking or savings accounts.	
Business	عمل تجاري	Cash basis accounting	محاسبة قائمة على النقد
An organization of one or more individuals selling products and/or services for profit.		Accounting system that recognizes revenues when cash is received and records expenses when cash is paid.	
Business entity assumption	افتراض العمل التجاري	Cash budget	موازنة نقدية
Principle that requires a business to be accounted for separately from its owner(s) and from any other entity.		Plan that shows expected cash inflows and outflows during the budget period, including receipts from loans needed to maintain a minimum cash balance and repayments of such loans.	
Business segment	قطاع عمل تجاري	Cash disbursements journal	دفتر يومية الصرف النقدي
Part of a company that can be separately identified by the products or services that it provides or by the geographic markets that it serves; also called segment.		Special journal normally used to record all payments of cash; also called <i>cash payments journal</i> .	
C corporation	شركة C	Cash discount	تخفيض نقدي/حسم نقدي
Corporation that does not qualify for nor elect to be treated as a proprietorship or partnership for income tax purposes and therefore is subject to income taxes; also called C corp.		Reduction in the price of merchandise granted by a seller to a buyer when payment is made within the discount period.	
Call price	سعر الطلب	Cash equivalents	مُعادلات النقد
Amount that must be paid to call and retire a callable preferred stock or a callable bond.		Short-term, investment assets that are readily convertible to a known cash amount or sufficiently close to their maturity date (usually within 90 days) so that market value is not sensitive to interest rate changes.	
Callable bonds	سندات قابلة للاسترداد		
Bonds that give the issuer the option to retire them at a stated amount prior to maturity.			

Cash flow on total assets	دفق نقدي على مجموع الأصول	Comparative financial statement	مبدأ مالي مُقارن
Ratio of operating cash flows to average total assets; not sensitive to income recognition and measurement; partly reflects earnings quality.		Statement with data for two or more successive periods placed in side-by-side columns, often with changes shown in dollar amounts and percents.	
Cash Over and Short	فائض الصندوق وعجزه	Compatibility principle	مبدأ توافق
Income statement account used to record cash overages and cash shortages arising from errors in cash receipts or payments.		Information system principle that prescribes an accounting system to conform with a company's activities, personnel, and structure.	
Cash receipts journal	دفتر يومية المقبوضات النقدية	Complex capital structure	تركيبية رأس المال المعقد
Special journal normally used to record all receipts of cash.		Capital structure that includes outstanding rights or options to purchase common stock, or securities that are convertible into common stock.	
Change in an accounting estimate	تغيّر في تقدير محاسبي	Components of accounting systems	مكونات أنظمة المحاسبة
Change in an accounting estimate that results from new information, subsequent developments, or improved judgment that impacts current and future periods.		Five basic components of accounting systems are source documents, input devices, information processors, information storage, and output devices.	
Chart of accounts	جدول الحسابات	Composite unit	وحدة مركبة
List of accounts used by a company; includes an identification number for each account.		Generic unit consisting of a specific number of units of each product; unit comprised in proportion to the expected sales mix of its products.	
Check	شيك	Compound journal entry	فيد يومية مركب
Document signed by a depositor instructing the bank to pay a specified amount to a designated recipient.		Journal entry that affects at least three accounts.	
Check register	سجل الشيكات	Comprehensive income	دخل شامل
Another name for a cash disbursements journal when the journal has a column for check numbers.		Net change in equity for a period, excluding owner investments and distributions.	
Classified balance sheet	ميزانية عمومية مصنفة	Computer hardware	عتاد الحاسوب
Balance sheet that presents assets and liabilities in relevant subgroups, including current and noncurrent classifications.		Physical equipment in a computerized accounting information system.	
Clock card	بطاقة تسجيل الوقت	Computer network	شبكة الحاسوب
Source document used to record the number of hours an employee works and to determine the total labor cost for each pay period.		Linkage giving different users and different computers access to common databases and programs.	
Closing entries	قيود ختامية/قيود إقفال الحسابات	Computer software	برنامج الحاسوب
Entries recorded at the end of each accounting period to transfer end-of-period balances in revenue, gain, expense, loss, and withdrawal (dividend for a corporation) accounts to the capital account (to retained earnings for a corporation).		Programs that direct operations of computer hardware.	
Closing process	عملية الإقفال	Conceptual framework	إطار عمل مفهومي
Necessary end-of-period steps to prepare the accounts for recording the transactions of the next period.		A written framework to guide the development, preparation, and interpretation of financial accounting information.	
Columnar journal	دفتر يومية عمودي	Conservatism constraint	قيود المحافظة
Journal with more than one column.		Principle that prescribes the less optimistic estimate when two estimates are about equally likely.	
Committee on Sponsoring Organizations (COSO)	لجنة المنظمات الراعية	Consignee	مُرسل إليه/وكيل
Committee devoted to improving the quality of financial reporting through effective internal controls, consisting of five interrelated components, along with other mechanisms (www.COSO.org).		Receiver of goods owned by another who holds them for purposes of selling them for the owner.	
Common stock	سهم عادي	Consistency concept	مفهوم التماسك/مفهوم التماثل (في السياسات المحاسبية)
Corporation's basic ownership share; also generically called capital stock.		Principle that prescribes use of the same accounting method(s) over time so that financial statements are comparable across periods. (p. 237)	
Common-size financial statement	بيان مالي شائع الحجم	Consolidated financial statements	بيانات مالية موحدة
Statement that expresses each amount as a percent of a base amount. In the balance sheet, total assets is usually the base and is expressed as 100%. In the income statement, net sales is usually the base.		Financial statements that show all (combined) activities under the parent's control, including those of any subsidiaries.	
		Contingent liability	إلتزام مالي مشروط
		Obligation to make a future payment if, and only if, an uncertain future event occurs.	

Continuous budgeting وضع موازنة متواصل
Practice of preparing budgets for a selected number of future periods and revising those budgets as each period is completed.

Continuous improvement تحسين متواصل
Concept requiring every manager and employee continually to look to improve operations.

Contra account حساب عكسي
Account linked with another account and having an opposite normal balance; reported as a subtraction from the other account's balance.

Contract rate سعر فائدة عكسي
Interest rate specified in a bond indenture (or note); multiplied by the par value to determine the interest paid each period; also called coupon rate, stated rate, or nominal rate.

Contributed capital رأس المال المساهم به
Total amount of cash and other assets received from stockholders in exchange for stock; also called paid-in capital.

Contributed capital in excess of par value رأس المال المساهم به المدفوع زيادة عن القيمة الاسمية
Difference between the par value of stock and its issue price when issued at a price above par.

Contribution margin هامش المساهمة/مساهمة حديثة
Sales revenue less total variable costs.

Contribution margin income statement بيان دخل هامش المساهمة وقت التعادل
Income statement that separates variable and fixed costs; highlights the contribution margin, which is sales less variable expenses.

Contribution margin per unit هامش المساهمة للوحدة الواحدة
Amount that the sale of one unit contributes toward recovering fixed costs and earning profit; defined as sales price per unit minus variable expense per unit.

Contribution margin ratio نسبة هامش المساهمة
Product's contribution margin divided by its sale price.

Control رقابة
Process of monitoring planning decisions and evaluating the organization's activities and employees.

Control principle مبدأ الرقابة
Information system principle that prescribes an accounting system to aid managers in controlling and monitoring business activities.

Controllable costs تكاليف قابلة للمراقبة
Costs that a manager has the power to control or at least strongly influence.

Controllable variance انحراف/تفاوت قابل للمراقبة
Combination of both overhead spending variances (variable and fixed) and the variable overhead efficiency variance.

Controlling account حساب المراقبة
General ledger account, the balance of which (after posting) equals the sum of the balances in its related subsidiary ledger.

Conversion costs تكاليف التحويل
Expenditures incurred in converting raw materials to finished goods; includes direct labor costs and overhead costs.

Conversion costs per equivalent unit تكاليف التحويل للوحدة المتكافئة الواحدة
The combined costs of direct labor and factory overhead per equivalent unit.

Convertible bonds سندات قابلة للتحويل إلى أسهم عادية
Bonds that bondholders can exchange for a set number of the issuer's shares.

Convertible preferred stock أسهم ممتازة قابلة للتحويل إلى أسهم عادية
Preferred stock with an option to exchange it for common stock at a specified rate.

Copyright حق النشر
Right giving the owner the exclusive privilege to publish and sell musical, literary, or artistic work during the creator's life plus 70 years.

Corporation شركة
Business that is a separate legal entity under state or federal laws with owners called *shareholders* or *stockholders*.

Cost تكلفة
All normal and reasonable expenditures necessary to get an asset in place and ready for its intended use.

Cost accounting system تكلفة نظام المحاسبة
Accounting system for manufacturing activities based on the perpetual inventory system.

Cost-based transfer pricing تكلفة قائمة على تسعير التحويل
A form of pricing transfers between divisions of the same company based on costs to the transferring division; typically used when the transferring division has excess capacity.

Cost-benefit constraint قيود المنفعة-التكلفة
Notion that only information with benefits of disclosure greater than the costs of disclosure need be disclosed.

Cost-benefit principle مبدأ المنفعة-التكلفة
Information system principle that prescribes the benefits from an activity in an accounting system to outweigh the costs of that activity.

Cost center مركز التكلفة
Department that incurs costs but generates no revenues; common example is the accounting or legal department.

Cost object غرض التكلفة
Product, process, department, or customer to which costs are assigned.

Cost of capital تكلفة رأس المال
Rate the company must pay to its long-term creditors and shareholders; also called *hurdle rate*.

Cost of goods manufactured تكلفة السلع المصنعة
Total manufacturing costs (direct materials, direct labor, and factory overhead) for the period plus beginning goods in process less ending goods in process; also called *net cost of goods manufactured* and *cost of goods completed*.

Cost of goods sold تكلفة السلع المباعة
Cost of inventory sold to customers during a period; also called *cost of sales*.

Cost principle	مبدأ التكلفة	Cycle efficiency (CE)	كفاءة الدورة
Accounting principle that prescribes financial statement information to be based on actual costs incurred in business transactions.		A measure of production efficiency, which is defined as value-added (process) time divided by total cycle time.	
Cost variance	تفاوت التكلفة	Cycle time (CT)	زمن الدورة
Difference between the actual incurred cost and the standard cost.		A measure of the time to produce a product or service, which is the sum of process time, inspection time, move time, and wait time; also called <i>throughput time</i> .	
Cost-volume-profit (CVP) analysis	تحليل التكاليف والحجم والأرباح	Date of declaration	تاريخ الإعلان عن توزيع أرباح الأسهم
Planning method that includes predicting the volume of activity, the costs incurred, sales earned, and profits received.		Date the directors vote to pay a dividend.	
Cost-volume-profit (CVP) chart	جدول التكاليف والحجم والأرباح	Date of payment	تاريخ دفع أرباح الأسهم
Graphic representation of cost-volume-profit relations.		Date the corporation makes the dividend payment.	
Coupon bonds	سندات قسيمة	Date of record	تاريخ إستحقاق التوزيع
Bonds with interest coupons attached to their certificates; bondholders detach coupons when they mature and present them to a bank or broker for collection.		Date directors specify for identifying stockholders to receive dividends.	
Credit	دائن	Days' sales in inventory	تقدير المبيع في الجردة/تقدير مبيعات المخزون
Recorded on the right side; an entry that decreases asset and expense accounts, and increases liability, revenue, and most equity accounts; abbreviated Cr.		Estimate of number of days needed to convert inventory into receivables or cash; equals ending inventory divided by cost of goods sold and then multiplied by 365; also called days' stock on hand.	
Credit memorandum	إشعار دائن	Days' sales uncollected	تقدير ذم المبيعات
Notification that the sender has credited the recipient's account in the sender's records.		Measure of the liquidity of receivables computed by dividing the current balance of receivables by the annual credit (or net) sales and then multiplying by 365; also called days' sales in receivables.	
Credit period	فترة الدين	Debit	بند مدين/ قيد بمبلغ مدين
Time period that can pass before a customer's payment is due.		Recorded on the left side; an entry that increases asset and expense accounts, and decreases liability, revenue, and most equity accounts; abbreviated Dr.	
Credit terms	شروط إئتمانية / شروط تسليف	Debit memorandum	مذكرة المدين
Description of the amounts and timing of payments that a buyer (debtor) agrees to make in the future.		Notification that the sender has debited the recipient's account in the sender's records.	
Creditors	دائنون	Debt-to-equity ratio	نسبة الدين مقابل قيمة الأصول الصافية
Individuals or organizations entitled to receive payments.		Defined as total liabilities divided by total equity; shows the proportion of a company financed by non-owners (creditors) in comparison with that financed by owners.	
Cumulative preferred stock	أسهم متازة متراكمة	Debt ratio	نسبة الدين
Preferred stock on which undeclared dividends accumulate until paid; common stockholders cannot receive dividends until cumulative dividends are paid.		Ratio of total liabilities to total assets; used to reflect risk associated with a company's debts.	
Current assets	أصول جارية	Debtors	مدينون
Cash and other assets expected to be sold, collected, or used within one year or the company's operating cycle, whichever is longer.		Individuals or organizations that owe money.	
Current liabilities	التزامات مالية متداولة	Declining-balance method	طريقة حساب الفائدة على أساس الرصيد المتناقص
Obligations due to be paid or settled within one year or the company's operating cycle, whichever is longer.		Method that determines depreciation charge for the period by multiplying a depreciation rate (often twice the straight-line rate) by the asset's beginning-period book value.	
Current portion of long-term debt	جزء متداول للدين الطويل الأمد	Deferred income tax liability	التزامات ضريبة الدخل المتأخرة
Portion of long-term debt due within one year or the operating cycle, whichever is longer; reported under current liabilities.		Corporation income taxes that are deferred until future years because of temporary differences between GAAP and tax rules.	
Current ratio	نسبة جارية	Degree of operating leverage (DOL)	درجة الفاعلية المالية التشغيلية
Ratio used to evaluate a company's ability to pay its short-term obligations, calculated by dividing current assets by current liabilities.		Ratio of contribution margin divided by pretax income; used to assess the effect on income of changes in sales.	
Curvilinear cost	تكلفة منحنية		
Cost that changes with volume but not at a constant rate.			

Departmental accounting system نظام المحاسبة للقسم
Accounting system that provides information useful in evaluating the profitability or cost effectiveness of a department.

Departmental contribution to overhead مساهمة القسم في نفقات التشغيل
Amount by which a department's revenues exceed its direct expenses.

Depletion نفاذ/إستهلاك مصرفي
Process of allocating the cost of natural resources to periods when they are consumed and sold.

Deposit ticket إيصال إيداع
Lists items such as currency, coins, and checks deposited and their corresponding dollar amounts.

Deposits in transit ودائع عابرة
Deposits recorded by the company but not yet recorded by its bank.

Depreciable cost تكلفة قابلة للاستهلاك
Cost of a plant asset less its salvage value.

Depreciation إهلاك/إستهلاك الأصول
Expense created by allocating the cost of plant and equipment to periods in which they are used; represents the expense of using the asset.

Diluted earnings per share مكاسب/عائدات مخففة للسهم الواحد
Earnings per share calculation that requires dilutive securities be added to the denominator of the basic EPS calculation.

Dilutive securities أوراق مالية متخافضة القيمة
Securities having the potential to increase common shares outstanding; examples are options, rights, convertible bonds, and convertible preferred stock.

Direct costs تكاليف مباشرة
Costs incurred for the benefit of one specific cost object.

Direct expenses نفقات مباشرة
Expenses traced to a specific department (object) that are incurred for the sole benefit of that department.

Direct labor عمالة مباشرة
Efforts of employees who physically convert materials to finished product.

Direct labor costs تكاليف العمالة المباشرة
Wages and salaries for direct labor that are separately and readily traced through the production process to finished goods.

Direct material مواد مباشرة
Raw material that physically becomes part of the product and is clearly identified with specific products or batches of product.

Direct material costs تكاليف المواد المباشرة
Expenditures for direct material that are separately and readily traced through the production process to finished goods.

Direct method طريقة مباشرة لاحتساب صافي النقد الوارد
Presentation of net cash from operating activities for the statement of cash flows that lists major operating cash receipts less major operating cash payments.

Direct write-off method طريقة الشطب المباشرة
Method that records the loss from an uncollectible account receivable at the time it is determined to be uncollectible; no attempt is made to estimate bad debts.

Discount on bonds payable حسم على السندات مُستحقة الدفع
Difference between a bond's par value and its lower issue price or carrying value; occurs when the contract rate is less than the market rate.

Discount on note payable حسم على الأوراق المالية مُستحقة الدفع
Difference between the face value of a note payable and the (lesser) amount borrowed; reflects the added interest to be paid on the note over its life.

Discount on stock حسم على الأسهم
Difference between the par value of stock and its issue price when issued at a price below par value.

Discount period فترة الحسم
Time period in which a cash discount is available and the buyer can make a reduced payment.

Discount rate معدل الحسم
Expected rate of return on investments; also called *cost of capital*, *hurdle rate*, or *required rate of return*.

Discounts lost خسومات مهدورة
Expenses resulting from not taking advantage of cash discounts on purchases.

Dividend in arrears متأخرات حصص الأرباح/حصص أرباح متأخرة
Unpaid dividend on cumulative preferred stock; must be paid before any regular dividends on preferred stock and before any dividends on common stock.

Dividends حصص الأرباح
Corporation's distributions of assets to its owners.

Dividend yield مردود حصص الأرباح
Ratio of the annual amount of cash dividends distributed to common shareholders relative to the common stock's market value (price).

Double-declining-balance (DDB) depreciation إهلاك/إستهلاك الرصيد المتناقص المزدوج
Depreciation equals beginning book value multiplied by 2 times the straight-line rate.

Double taxation ضريبة مزدوجة
Corporate income is taxed and then its later distribution through dividends is normally taxed again for shareholders.

Double-entry accounting محاسبة القيد المزدوج
Accounting system in which each transaction affects at least two accounts and has at least one debit and one credit.

Earnings (See *net income*.) مكاسب/عائدات

Earnings per share (EPS) مكاسب السهم الواحد
Amount of income earned by each share of a company's outstanding common stock; also called *net income per share*.

Effective interest method طريقة الفائدة الفعلية
Allocates interest expense over the bond life to yield a constant rate of interest; interest expense for a period is found by multiplying the balance of the liability at the beginning of the period by the bond market rate at issuance; also called *interest method*.

Efficiency	كفاءة	Estimated line of cost behavior	خط مقدر لسلك التكلفة
Company's productivity in using its assets; usually measured relative to how much revenue a certain level of assets generates.		Line drawn on a graph to visually fit the relation between cost and sales.	
Efficiency variance	تفاوت الكفاءة	Ethics	أخلاقيات
Difference between the actual quantity of an input and the standard quantity of that input.		Codes of conduct by which actions are judged as right or wrong, fair or unfair, honest or dishonest.	
Electronic funds transfer (EFT)	تحويل الأموال إلكترونياً	Events	أحداث
Use of electronic communication to transfer cash from one party to another.		Happenings that both affect an organization's financial position and can be reliably measured.	
Employee benefits	فوائد للموظفين (للمستخدمين)	Expanded accounting equation	معادلة محاسبة موسّعة
Additional compensation paid to or on behalf of employees, such as premiums for medical, dental, life, and disability insurance, and contributions to pension plans.		Assets 5 Liabilities 1 Equity; Equity equals [Owner capital 2 Owner withdrawals 1 Revenues 2 Expenses] for a noncorporation; Equity equals [Contributed capital 1 Retained earnings 1 Revenues 2 Expenses] for a corporation where dividends are subtracted from retained earnings.	
Employee earnings report	سجل دخل المستخدم/تقرير مداخل الموظف	Expense recognition (or matching) principle	(See matching principle.) مبدأ الاعتراف بالنفقات (أو مطابقتها)
Record of an employee's net pay, gross pay, deductions, and year-to-date payroll information.			
Enterprise resource planning (ERP) software	برنامج تخطيط موارد المؤسسة	Expenses	نفقات
Programs that manage a company's vital operations, which range from order taking to production to accounting.		Outflows or using up of assets as part of operations of a business to generate sales.	
Entity	كيان تجاري/مؤسسة	External transactions	معاملات مصرفية خارجية
Organization that, for accounting purposes, is separate from other organizations and individuals.		Exchanges of economic value between one entity and another entity.	
EOM	نهاية الشهر	External users	مستخدمون خارجيون
Abbreviation for <i>end of month</i> ; used to describe credit terms for credit transactions.		Persons using accounting information who are not directly involved in running the organization.	
Equity	أصول صافية	Extraordinary gains or losses	أرباح أو خسائر غير عادية
Owner's claim on the assets of a business; equals the residual interest in an entity's assets after deducting liabilities; also called <i>net assets</i> .		Gains or losses reported separately from continuing operations because they are both unusual and infrequent.	
Equity method	طريقة الأصول الصافية	Extraordinary repairs	إصلاحات غير عادية
Accounting method used for long-term investments when the investor has "significant influence" over the investee.		Major repairs that extend the useful life of a plant asset beyond prior expectations; treated as a capital expenditure.	
Equity ratio	نسبة الأصول الصافية	Factory overhead	نفقات تشغيل المصنع
Portion of total assets provided by equity, computed as total equity divided by total assets.		Factory activities supporting the production process that are not direct material or direct labor; also called <i>overhead and manufacturing overhead</i> .	
Equity securities with controlling influence	أوراق مالية للأصول الصافية ذات تأثير حتمي	Factory overhead costs	تكاليف نفقات تشغيل المصنع
Long-term investment when the investor is able to exert controlling influence over the investee; investors owning 50% or more of voting stock are presumed to exert controlling influence.		Expenditures for factory overhead that cannot be separately or readily traced to finished goods; also called <i>overhead costs</i> .	
Equity securities with significant influence	أوراق مالية للأصول الصافية ذات تأثير ملحوظ	Fair value option	خيار القيمة العادلة
Long-term investment when the investor is able to exert significant influence over the investee; investors owning 20 percent or more (but less than 50 percent) of voting stock are presumed to exert significant influence.		Reporting option that permits a company to use fair value in reporting certain assets and liabilities, which is presently based on a 3-level system to determine fair value.	
Equivalent units of production (EUP)	وحدات الإنتاج المتكافئة	Favorable variance	تفاوت مفيد
Number of units that would be completed if all effort during a period had been applied to units that were started and finished.		Difference in actual revenues or expenses from the budgeted amount that contributes to a higher income.	
Estimated liability	التزام مالي مقدر	Federal depository bank	مصرف الإيداع الاتحادي
Obligation of an uncertain amount that can be reasonably estimated.		Bank authorized to accept deposits of amounts payable to the federal government.	
		Federal Insurance Contributions Act (FICA) Taxes	ضرائب قانون مساهمات التأمين الاتحادي
		Taxes assessed on both employers and employees; for Social Security and Medicare programs.	

Federal Unemployment Taxes (FUTA) ضرائب البطالة الاتحادية
Payroll taxes on employers assessed by the federal government to support its unemployment insurance program.

FIFO method طريقة الوارد أولاً، صادر أولاً
(See first-in, first-out.)

Financial accounting محاسبة مالية
Area of accounting aimed mainly at serving external users.

Financial Accounting Standards Board (FASB) مجلس معايير المحاسبة المالية
Independent group of full-time members responsible for setting accounting rules.

Financial leverage فاعلية مالية
Earning a higher return on equity by paying dividends on preferred stock or interest on debt at a rate lower than the return earned with the assets from issuing preferred stock or debt; also called *trading on the equity*.

Financial reporting إبلاغ مالي/تقرير مالي
Process of communicating information relevant to investors, creditors, and others in making investment, credit, and business decisions.

Financial statement analysis تحليل البيانات المالية
Application of analytical tools to general-purpose financial statements and related data for making business decisions.

Financial statements بيانات مالية
Includes the balance sheet, income statement, statement of owner's (or stockholders') equity, and statement of cash flows.

Financing activities نشاطات مالية
Transactions with owners and creditors that include obtaining cash from issuing debt, repaying amounts borrowed, and obtaining cash from or distributing cash to owners.

Finished goods inventory جردة السلع الجاهزة/المتجرّة
Account that controls the finished goods files, which acts as a subsidiary ledger (of the Inventory account) in which the costs of finished goods that are ready for sale are recorded.

First-in, first-out (FIFO) أولوية التعامل (مبدأ الوارد أولاً، يخرج أولاً)
Method to assign cost to inventory that assumes items are sold in the order acquired; earliest items purchased are the first sold.

Fiscal year سنة ضريبية (مالية)
Consecutive 12-month (or 52-week) period chosen as the organization's annual accounting period.

Fixed budget موازنة ثابتة
Planning budget based on a single predicted amount of volume; unsuitable for evaluations if the actual volume differs from predicted volume.

Fixed budget performance report تقرير أداء الموازنة الثابتة
Report that compares actual revenues and costs with fixed budgeted amounts and identifies the differences as favorable or unfavorable variances.

Fixed cost تكلفة ثابتة
Cost that does not change with changes in the volume of activity.

Flexibility principle مبدأ المرونة
Information system principle that prescribes an accounting system be able to adapt to changes in the company, its operations, and needs of decision makers.

Flexible budget موازنة مرنة
Budget prepared (using actual volume) once a period is complete that helps managers evaluate past performance; uses fixed and variable costs in determining total costs.

Flexible budget performance report تقرير أداء الموازنة المرنة
Report that compares actual revenues and costs with their variable budgeted amounts based on actual sales volume (or other level of activity) and identifies the differences as variances.

FOB تسليم على ظهر السفينة
Abbreviation for free on board; the point when ownership of goods passes to the buyer; FOB shipping point (or factory) means the buyer pays shipping costs and accepts ownership of goods when the seller transfers goods to carrier; FOB destination means the seller pays shipping costs and buyer accepts ownership of goods at the buyer's place of business.

Foreign exchange rate سعر الصرف للعملة الأجنبية
Price of one currency stated in terms of another currency.

Form 940 دائرة ضريبة الدخل، نموذج (إستمارة) 940
IRS form used to report an employer's federal unemployment taxes (FUTA) on an annual filing basis.

Form 941 دائرة ضريبة الدخل، نموذج 941
IRS form filed to report FICA taxes owed and remitted.

Form 10-K (or 10-KSB) نموذج 10-K
Annual report form filed with SEC by businesses (small businesses) with publicly traded securities.

Form W-2 نموذج W-2
Annual report by an employer to each employee showing the employee's wages subject to FICA and federal income taxes along with amounts withheld.

Form W-4 نموذج W-4
Withholding allowance certificate, filed with the employer, identifying the number of withholding allowances claimed.

Franchises إمتيازات
Privileges granted by a company or government to sell a product or service under specified conditions.

Full disclosure principle مبدأ الإفصاح التام
Principle that prescribes financial statements (including notes) to report all relevant information about an entity's operations and financial condition.

GAAP مبادئ المحاسبة المتعارف عليها عمومًا
(See generally accepted accounting principles.)

General accounting system نظام المحاسبة العام
Accounting system for manufacturing activities based on the *periodic* inventory system.

General and administrative expenses نفقات عامة وإدارية
Expenses that support the operating activities of a business.

General and administrative expense budget

موازنة النفقات العامة والإدارية

Plan that shows predicted operating expenses not included in the selling expenses budget.

General journal

دفتر اليومية

All-purpose journal for recording the debits and credits of transactions and events.

General ledger

دفتر الأستاذ العام

(See *ledger*.)

General partner

شريك عام

Partner who assumes unlimited liability for the debts of the partnership; responsible for partnership management.

General partnership

شراكة عامة

Partnership in which all partners have mutual agency and unlimited liability for partnership debts.

Generally accepted accounting principles (GAAP)

مبادئ المحاسبة المتعارف عليها عمومًا

Rules that specify acceptable accounting practices.

Generally accepted auditing standards (GAAS)

معايير تدقيق المحاسبات المتعارف عليها عمومًا

Rules that specify auditing practices.

General-purpose financial statements

بيانات مالية لأغراض عامة

Statements published periodically for use by a variety of interested parties; includes the income statement, balance sheet, statement of owner's equity (or statement of retained earnings for a corporation), statement of cash flows, and notes to these statements.

Going-concern assumption

فرضية استمرارية النشاط

Principle that prescribes financial statements to reflect the assumption that the business will continue operating.

Goods in process inventory

جردة السلع قيد الصنع

Account in which costs are accumulated for products that are in the process of being produced but are not yet complete; also called *work in process inventory*.

Goodwill

حسن النية التجارية

Amount by which a company's (or a segment's) value exceeds the value of its individual assets less its liabilities.

Gross margin

إجمالي هامش الربح / إجمالي الربح الخدي

(See *gross profit*.)

Gross margin ratio

نسبة إجمالي هامش الربح / نسبة إجمالي الربح الخدي

Gross margin (net sales minus cost of goods sold) divided by net sales; also called *gross profit ratio*.

Gross method

طريقة إجمالي هامش الربح / طريقة إجمالي الربح الخدي

Method of recording purchases at the full invoice price without deducting any cash discounts.

Gross pay

إجمالي الأجر

Total compensation earned by an employee.

Gross profit

إجمالي الربح

Net sales minus cost of goods sold; also called *gross margin*.

Gross profit method

طريقة إجمالي الربح

Procedure to estimate inventory when the past gross profit rate is used to estimate cost of goods sold, which is then subtracted from the cost of goods available for sale.

Held-to-maturity (HTM) securities

أوراق مالية محفوظة حتى تاريخ الاستحقاق

Debt securities that a company has the intent and ability to hold until they mature.

High-low method

طريقة المحاسبة العالية-المتدنية

Procedure that yields an estimated line of cost behavior by graphically connecting costs associated with the highest and lowest sales volume.

Horizontal analysis

تحليل أفقي

Comparison of a company's financial condition and performance across time.

Hurdle rate

معدل الحاجز

Minimum acceptable rate of return (set by management) for an investment.

Impairment

هبوط القيمة

Diminishment of an asset value.

Imprest system

نظام السلفة المستدومة

Method to account for petty cash; maintains a constant balance in the fund, which equals cash plus petty cash receipts.

Inadequacy

قصور

Condition in which the capacity of plant assets is too small to meet the company's production demands.

Income (See *net income*.)

دخل

Income statement

بيان الدخل

Financial statement that subtracts expenses from revenues to yield a net income or loss over a specified period of time; also includes any gains or losses.

Income Summary

تلخيص الدخل

Temporary account used only in the closing process to which the balances of revenue and expense accounts (including any gains or losses) are transferred; its balance is transferred to the capital account (or retained earnings for a corporation).

Incremental cost

تكلفة تزايدية/تدرجية

Additional cost incurred only if a company pursues a specific course of action.

Indefinite life

حياة غير محددة

Asset life that is not limited by legal, regulatory, contractual, competitive, economic, or other factors.

Indirect costs

تكاليف غير مباشرة

Costs incurred for the benefit of more than one cost object.

Indirect expenses

نفقات غير مباشرة

Expenses incurred for the joint benefit of more than one department (or cost object).

Indirect labor

عمالة غير مباشرة

Efforts of production employees who do not work specifically on converting direct materials into finished products and who are not clearly identified with specific units or batches of product.

Indirect labor costs تكاليف عمالة غير مباشرة
Labor costs that cannot be physically traced to production of a product or service; included as part of overhead.

Indirect material مواد غير مباشرة
Material used to support the production process but not clearly identified with products or batches of product.

Indirect method طريقة غير مباشرة
Presentation that reports net income and then adjusts it by adding and subtracting items to yield net cash from operating activities on the statement of cash flows.

Information processor معالج المعلومات
Component of an accounting system that interprets, transforms, and summarizes information for use in analysis and reporting.

Information storage تخزين المعلومات
Component of an accounting system that keeps data in a form accessible to information processors.

Infrequent gain or loss ربح عَرَضِي أو خسارة عَرَضِيَّة
Gain or loss not expected to recur given the operating environment of the business.

Input device جهاز إدخال
Means of capturing information from source documents that enables its transfer to information processors.

Installment note كمبيالة التسيط
Liability requiring a series of periodic payments to the lender.

Institute of Management Accountants (IMA) معهد المحاسبين الإداريين
A professional association of management accountants.

Intangible assets أصول غير ملموسة
Long-term assets (resources) used to produce or sell products or services; usually lack physical form and have uncertain benefits.

Interest فائدة
Charge for using money (or other assets) loaned from one entity to another.

Interim financial statements بيانات مالية إنتقاليَّة
Financial statements covering periods of less than one year; usually based on one-, three-, or six-month periods.

Internal controls or Internal control system رقابة داخلية أو نظام الرقابة الداخلية
All policies and procedures used to protect assets, ensure reliable accounting, promote efficient operations, and urge adherence to company policies.

Internal rate of return (IRR) معدل داخلي للعائد النقدي
Rate used to evaluate the acceptability of an investment; equals the rate that yields a net present value of zero for an investment.

Internal transactions معاملات مصرفيَّة داخلية
Activities within an organization that can affect the accounting equation.

Internal users مستخدمون داخليون
Persons using accounting information who are directly involved in managing the organization.

International Accounting Standards Board (IASB) المجلس الدولي للمعايير المحاسبية
Group that identifies preferred accounting practices and encourages global acceptance; issues International Financial Reporting Standards (IFRS).

International Financial Reporting Standards (IFRS) المعايير الدولية للإبلاغ المالي
International Financial Reporting Standards (IFRS) are required or allowed by over 100 countries; IFRS is set by the International Accounting Standards Board (IASB), which aims to develop a single set of global standards, to promote those standards, and to converge national and international standards globally.

Inventory جردة (موجودات المخزون)
Goods a company owns and expects to sell in its normal operations.

Inventory turnover دوران المخزون
Number of times a company's average inventory is sold during a period; computed by dividing cost of goods sold by average inventory; also called *merchandise turnover*.

Investing activities نشاطات إستثمارية
Transactions that involve purchasing and selling of long-term assets, includes making and collecting notes receivable and investments in other than cash equivalents.

Investment center مركز الاستثمار
Center of which a manager is responsible for revenues, costs, and asset investments.

Investment center residual income دخل متبقٍ لمركز الاستثمار
The net income an investment center earns above a target return on average invested assets.

Investment center return on total assets عائد مركز الاستثمار على إجمالي الأصول
Center net income divided by average total assets for the center.

Investment turnover دوران الاستثمار
The efficiency with which a company generates sales from its available assets; computed as sales divided by average invested assets.

Invoice فاتورة
Itemized record of goods prepared by the vendor that lists the customer's name, items sold, sales prices, and terms of sale.

Invoice approval إعتماذ فاتورة/الموافقة على فاتورة
Document containing a checklist of steps necessary for approving the recording and payment of an invoice; also called *check authorization*.

Job إنتاج سلع / وظيفة / شغل / مهمة
Production of a customized product or service.

Job cost sheet ورقة تكلفة الوظيفة/الشغل/إنتاج سلع
Separate record maintained for each job.

Joblot مجموعة سلع تُباع/سلع خت الطلب مجتمعة
Production of more than one unit of a customized product or service.

Job order cost accounting system نظام محاسبة إنتاج سلع خت الطلب
Cost accounting system to determine the cost of producing each job or job lot.

Job order production	إنتاج سلع خت الطلب	Liabilities	إلتزامات مالية
Production of special-order products; also called <i>customized production</i> .		Creditors' claims on an organization's assets; involves a probable future payment of assets, products, or services that a company is obligated to make due to past transactions or events.	
Joint cost	تكلفة مشتركة	Licenses (See <i>franchises</i> .)	رخص
Cost incurred to produce or purchase two or more products at the same time.		Limited liability	محدود المسؤولية
Journal	دفتر اليومية	Owner can lose no more than the amount invested.	
Record in which transactions are entered before they are posted to ledger accounts; also called book of original entry.		Limited liability company	شركة محدودة المسؤولية
Journalizing	تسجيل قيود يومية	Organization form that combines select features of a corporation and a limited partnership; provides limited liability to its members (owners), is free of business tax, and allows members to actively participate in management.	
Process of recording transactions in a journal.		Limited liability partnership	شراكة محدودة المسؤولية
Just-in-time (JIT) manufacturing	تصنيع في أوانه/ تصنيع في الأوان المناسب	Partnership in which a partner is not personally liable for malpractice or negligence unless that partner is responsible for providing the service that resulted in the claim.	
Process of acquiring or producing inventory only when needed.		Limited life (See <i>useful life</i> .)	محدود الحياة (مدة منشأة محدودة بحياة أحد الشركاء فيها)
Known liabilities	إلتزامات مالية معروفة	Limited partners	محدود الشركاء
Obligations of a company with little uncertainty; set by agreements, contracts, or laws; also called <i>definitely determinable liabilities</i> .		Partners who have no personal liability for partnership debts beyond the amounts they invested in the partnership.	
Land improvements	تحسينات الأرض	Limited partnership	محدود الشراكة
Assets that increase the benefits of land, have a limited useful life, and are depreciated.		Partnership that has two classes of partners, limited partners and general partners.	
Large stock dividend	حصة كبيرة من الأرباح على شكل أسهم	Liquid assets	أصول سائلة
Stock dividend that is more than 25% of the previously outstanding shares.		Resources such as cash that are easily converted into other assets or used to pay for goods, services, or liabilities.	
Last-in, first-out (LIFO)	الوارد آخرًا. يخرج أولًا	Liquidating cash dividend	حخص أرباح نقدية خت التصفية
Method to assign cost to inventory that assumes costs for the most recent items purchased are sold first and charged to cost of goods sold.		Distribution of assets that returns part of the original investment to stockholders; deducted from contributed capital accounts.	
Lean business model	نموذج عمل تجاري ضعيف	Liquidation	تصفية
Practice of eliminating waste while meeting customer needs and yielding positive company returns.		Process of going out of business; involves selling assets, paying liabilities, and distributing remainder to owners.	
Lease	إيجار/ عقد إيجار	Liquidity	سيولة
Contract specifying the rental of property.		Availability of resources to meet short-term cash requirements.	
Leasehold	حيازة إيجارية/ ملكية مستأجرة/ مأجور	List price	لائحة الأسعار
Rights the lessor grants to the lessee under the terms of a lease.		Catalog (full) price of an item before any trade discount is deducted.	
Leasehold improvements	تحسينات على المأجور	Long-term investments	إستثمارات طويلة الأمد
Alterations or improvements to leased property such as partitions and storefronts.		Long-term assets not used in operating activities such as notes receivable and investments in stocks and bonds.	
Least-squares regression	نكوص بأقل عدد من المربعات	Long-term liabilities	إلتزامات مالية طويلة الأمد
Statistical method for deriving an estimated line of cost behavior that is more precise than the high-low method and the scatter diagram.		Obligations not due to be paid within one year or the operating cycle, whichever is longer.	
Ledger	دفتر الأستاذ	Lower of cost or market (LCM)	سعر الخزون بحسب سعر السوق الأقل أو التكلفة الأقل
Record containing all accounts (with amounts) for a business; also called <i>general ledger</i> .		Required method to report inventory at market replacement cost when that market cost is lower than recorded cost.	
Lessee	مستأجر		
Party to a lease who secures the right to possess and use the property from another party (the lessor).			
Lessor	مؤجر		
Party to a lease who grants another party (the lessee) the right to possess and use its property.			

Maker of the note	محَرَّر السند/محَرَّر الكُمبِيَالَة	Materials ledger card	بطاقة سجل المواد في اليوميّة
Entity who signs a note and promises to pay it at maturity.		Perpetual record updated each time units are purchased or issued for production use.	
Management by exception	الإدارة بالإستثناء	Materials requisition	طلب المواد
Management process to focus on significant variances and give less attention to areas where performance is close to the standard.		Source document production managers use to request materials for production; used to assign materials costs to specific jobs or overhead.	
Managerial accounting	محاسبة إدارية	Maturity date of a note	تاريخ استحقاق السند/الكُمبِيَالَة
Area of accounting aimed mainly at serving the decision-making needs of internal users; also called <i>management accounting</i> .		Date when a note's principal and interest are due.	
Manufacturer	مُصنِّع	Measurement principle	مبدأ القياس
Company that uses labor and operating assets to convert raw materials to finished goods.		Accounting information is based on cost with potential subsequent adjustments to fair value; see also <i>cost principle</i> .	
Manufacturing budget	موازنة/ميزانيّة التصنيع	Merchandise (See merchandise inventory.)	بضاعة
Plan that shows the predicted costs for direct materials, direct labor, and overhead to be incurred in manufacturing units in the production budget.		Merchandise inventory	مخزون/جردة البضاعة
Manufacturing statement	بيان التصنيع	Goods that a company owns and expects to sell to customers; also called <i>merchandise or inventory</i> .	
Report that summarizes the types and amounts of costs incurred in a company's production process for a period; also called <i>cost of goods manufacturing statement</i> .		Merchandise purchases budget	موازنة/ميزانيّة مشتريات البضاعة
Margin of safety	هامش السلامة	Plan that shows the units or costs of merchandise to be purchased by a merchandising company during the budget period.	
Excess of expected sales over the level of break-even sales.		Merchandiser	بائع
Market-based transfer price	سعر نقل على أساس السوق	Entity that earns net income by buying and selling merchandise.	
The market price of a good or service being transferred between divisions within a company; typically used when the transferring division does not have excess capacity.		Merit rating	تصنيف الجدارة
Market prospects	إمكانات السوق	Rating assigned to an employer by a state based on the employer's record of employment.	
Expectations (both good and bad) about a company's future performance as assessed by users and other interested parties.		Minimum legal capital	الحد الأدنى لرأس المال القانوني
Market rate	سعر السوق	Amount of assets defined by law that stockholders must (potentially) invest in a corporation; usually defined as par value of the stock; intended to protect creditors.	
Interest rate that borrowers are willing to pay and lenders are willing to accept for a specific lending agreement given the borrowers' risk level.		Mixed cost	تكلفة مُختلطة
Market value per share	القيمة السوقية للحصة	Cost that behaves like a combination of fixed and variable costs.	
Price at which stock is bought or sold.		Modified Accelerated Cost Recovery System (MACRS)	نظام استرداد التكلفة المُحوَّل والمُعجَّل
Master budget	موازنة/ميزانيّة رئيسية	Depreciation system required by federal income tax law.	
Comprehensive business plan that includes specific plans for expected sales, product units to be produced, merchandise (or materials) to be purchased, expenses to be incurred, plant assets to be purchased, and amounts of cash to be borrowed or loans to be repaid, as well as a budgeted income statement and balance sheet.		Monetary unit assumption	افتراض الوحدة النقدية
Matching (or expense recognition) principle	مبدأ المطابقة (أو الاعتراف بالنفقات)	Principle that assumes transactions and events can be expressed in money units.	
Prescribes expenses to be reported in the same period as the revenues that were earned as a result of the expenses.		Mortgage	رهن
Materiality constraint	قيود الأهمية النسبية	Legal loan agreement that protects a lender by giving the lender the right to be paid from the cash proceeds from the sale of a borrower's assets identified in the mortgage.	
Prescribes that accounting for items that significantly impact financial statement and any inferences from them adhere strictly to GAAP.		Multinational	متعدّد الجنسيات
Materials consumption report	تقرير استهلاك المواد	Company that operates in several countries.	
Document that summarizes the materials a department uses during a reporting period; replaces materials requisitions.		Multiple-step income statement	بيان دخل متعدّد الخطوات
		Income statement format that shows subtotals between sales and net income, categorizes expenses, and often reports the details of net sales and expenses.	
		Mutual agency	وكالة متبادلة
		Legal relationship among partners whereby each partner is an agent of the partnership and is able to bind the partnership to contracts within the scope of the partnership's business.	

Natural business year	سنة مالية طبيعية	Note	ورقة نقدية
Twelve-month period that ends when a company's sales activities are at their lowest point.		(See <i>promissory note</i> .)	
Natural resources	موارد طبيعية	Note payable	ورقة نقدية مستحقة الدفع (دائنة)
Assets physically consumed when used; examples are timber, mineral deposits, and oil and gas fields; also called <i>wasting assets</i> .		Liability expressed by a written promise to pay a definite sum of money on demand or on a specific future date(s).	
Negotiated transfer price	سعر النقل المتفاوض عليه	Note receivable	ورقة نقدية مستحقة القبض (مدينه)
A price, determined by negotiation between division managers, to record transfers between divisions; typically lies between the variable cost and the market price of the item transferred.		Asset consisting of a written promise to receive a definite sum of money on demand or on a specific future date(s).	
Net assets (See <i>equity</i> .)	صافي الأصول	Objectivity principle	مبدأ الموضوعية
		Principle that prescribes independent, unbiased evidence to support financial statement information.	
Net income	صافي الدخل	Obsolescence	زوال
Amount earned after subtracting all expenses necessary for and matched with sales for a period; also called <i>income</i> , <i>profit</i> , or <i>earnings</i> .		Condition in which, because of new inventions and improvements, a plant asset can no longer be used to produce goods or services with a competitive advantage.	
Net loss	صافي الخسارة	Off-balance-sheet financing	تمويل خارج الميزانية العمومية
Excess of expenses over revenues for a period.		Acquisition of assets by agreeing to liabilities not reported on the balance sheet.	
Net method	طريقة صافية	Online processing	معالجة إلكترونية
Method of recording purchases at the full invoice price less any cash discounts.		Approach to inputting data from source documents as soon as the information is available.	
Net pay	صافي الدفع	Operating activities	أنشطة تشغيلية
Gross pay less all deductions; also called take-home pay.		Activities that involve the production or purchase of merchandise and the sale of goods or services to customers, including expenditures related to administering the business.	
Net present value (NPV)	صافي القيمة الحالية	Operating cycle	دورة التشغيل
Dollar estimate of an asset's value that is used to evaluate the acceptability of an investment; computed by discounting future cash flows from the investment at a satisfactory rate and then subtracting the initial cost of the investment.		Normal time between paying cash for merchandise or employee services and receiving cash from customers.	
Net realizable value	صافي القيمة البيعية	Operating leases	التأجير التشغيلي
Expected selling price (value) of an item minus the cost of making the sale.		Short-term (or cancelable) leases in which the lessor retains risks and rewards of ownership.	
Noncumulative preferred stock	أسهم ممتازة غير متراكمة الأرباح	Operating leverage	فاعلية مالية تشغيلية
Preferred stock on which the right to receive dividends is lost for any period when dividends are not declared.		Extent, or relative size, of fixed costs in the total cost structure.	
Noninterest-bearing note	سند بدون فائدة	Opportunity cost	تكلفة الفرص البديلة
Note with no stated (contract) rate of interest; interest is implicitly included in the note's face value.		Potential benefit lost by choosing a specific action from two or more alternatives.	
Nonparticipating preferred stock	أسهم ممتازة محدودة الأرباح	Ordinary repairs	إصلاحات عادية
Preferred stock on which dividends are limited to a maximum amount each year.		Repairs to keep a plant asset in normal, good operating condition; treated as a revenue expenditure and immediately expensed.	
Nonsufficient funds (NSF) check	شيك بلا رصيد/شيك مردود	Organization expenses (costs)	نفقات التنظيم (تكاليف)
Maker's bank account has insufficient money to pay the check; also called <i>hot check</i> .		Costs such as legal fees and promoter fees to bring an entity into existence.	
Non-value-added time	وقت القيمة غير المضافة	Other comprehensive income	دخل شامل آخر
The portion of cycle time that is not directed at producing a product or service; equals the sum of inspection time, move time, and wait time.		Equals net income less comprehensive income; includes unrealized gains and losses on available-for-sale securities, foreign currency adjustments, and pension adjustments.	
No-par value stock	أسهم بلا قيمة إسمية	Out-of-pocket cost	تكلفة فعلية
Stock class that has not been assigned a par (or stated) value by the corporate charter.		Cost incurred or avoided as a result of management's decisions.	
Not controllable costs	تكاليف خارجة عن السيطرة		
Costs that a manager does not have the power to control or strongly influence.			

Output devices	أجهزة إخراج	Participating preferred stock	سهم ممتاز لامحدود الأرباح
Means by which information is taken out of the accounting system and made available for use.		Preferred stock that shares with common stockholders any dividends paid in excess of the percent stated on preferred stock.	
Outsourcing	التنفيذ من جهة خارجية	Partner return on equity	عائد الشريك على حقوق الملكية/الأصول الصافية
Manager decision to buy a product or service from another part of a <i>make-or-buy</i> decision; also called <i>make or buy</i> .		Partner net income divided by average partner equity for the period.	
Outstanding checks	شيكات قائمة (غير مصروفة بعد)	Partnership	شراكة
Checks written and recorded by the depositor but not yet paid by the bank at the bank statement date.		Unincorporated association of two or more persons to pursue a business for profit as co-owners.	
Outstanding stock	سهم قائم	Partnership contract	عقد شراكة
Corporation's stock held by its shareholders.		Agreement among partners that sets terms under which the affairs of the partnership are conducted; also called <i>articles of partnership</i> .	
Overapplied overhead	نفقات تشغيل تفوق المبلغ المخصّص	Partnership liquidation	تصفية شراكة
Amount by which the overhead applied to production in a period using the predetermined overhead rate exceeds the actual overhead incurred in a period.		Dissolution of a partnership by (1) selling noncash assets and allocating any gain or loss according to partners' income-and-loss ratio, (2) paying liabilities, and (3) distributing any remaining cash according to partners' capital balances.	
Overhead cost variance	تفاوت تكاليف نفقات التشغيل	Patent	براءة اختراع
Difference between the total overhead cost applied to products and the total overhead cost actually incurred.		Exclusive right granted to its owner to produce and sell an item or to use a process for 20 years.	
Owner, Capital	صاحب رأس المال	Payback period (PBP)	فترة إسترداد عائد الاستثمار/فترة إرجاع الدّفع
Account showing the owner's claim on company assets; equals owner investments plus net income (or less net losses) minus owner withdrawals since the company's inception; also referred to as equity.		Time-based measurement used to evaluate the acceptability of an investment; equals the time expected to pass before an investment's net cash flows equal its initial cost.	
Owner investment	مالك الاستثمار	Payee of the note	المستفيد من السند
Assets put into the business by the owner.		Entity to whom a note is made payable.	
Owner's equity	مالك الحقوق / صاحب الأصول الصافية	Payroll bank account	حساب مصرفي لجدول الرواتب
(See <i>equity</i> .)		Bank account used solely for paying employees; each pay period an amount equal to the total employees' net pay is deposited in it and the payroll checks are drawn on it.	
Owner, withdrawals	سحوبات المالك	Payroll deductions	استقطاعات من جدول الرواتب
Account used to record asset distributions to the owner. (See also <i>withdrawals</i> .)		Amounts withheld from an employee's gross pay; also called <i>withholdings</i> .	
Paid-in capital	رأس المال الإضافي	Payroll register	سجل جدول الرواتب
(See <i>contributed capital</i> .)		Record for a pay period that shows the pay period dates, regular and overtime hours worked, gross pay, net pay, and deductions. (p. 457)	
Paid-in capital in excess of par value	رأس المال الإضافي المدفوع كفائض على القيمة الإسمية	Pension plan	خطة التقاعد
Amount received from issuance of stock that is in excess of the stock's par value.		Contractual agreement between an employer and its employees for the employer to provide benefits to employees after they retire; expensed when incurred.	
Par value	قيمة إسمية	Period costs	تكاليف المدة
Value assigned a share of stock by the corporate charter when the stock is authorized.		Expenditures identified more with a time period than with finished products costs; includes selling and general administrative expenses.	
Par value of a bond	قيمة السند الإسمية	Periodic inventory system	نظام الجردة الدوري/نظام المخزون الدوري
Amount the bond issuer agrees to pay at maturity and the amount on which cash interest payments are based; also called <i>face amount</i> or <i>face value</i> of a bond.		Method that records the cost of inventory purchased but does not continuously track the quantity available or sold to customers; records are updated at the end of each period to reflect the physical count and costs of goods available.	
Par value stock	سهم ذو قيمة إسمية	Permanent accounts	حسابات دائمة
Class of stock assigned a par value by the corporate charter.		Accounts that reflect activities related to one or more future periods; balance sheet accounts whose balances are not closed; also called <i>real accounts</i> .	
Parent	أصل		
Company that owns a controlling interest in a corporation (requires more than 50% of voting stock).			

Perpetual inventory system	نظام المخزون المستمر	Price variance	تفاوت السعر
Method that maintains continuous records of the cost of inventory available and the cost of goods sold.		Difference between actual and budgeted revenue or cost caused by the difference between the actual price per unit and the budgeted price per unit.	
Petty cash	صندوق المصروفات النثرية الطارئة	Prime costs	تكاليف فضلى
Small amount of cash in a fund to pay minor expenses; accounted for using an imprest system.		Expenditures directly identified with the production of finished goods; include direct materials costs and direct labor costs.	
Planning	تخطيط	Principal of a note	مبدأ الأوراق النقدية المحمية
Process of setting goals and preparing to achieve them.		Amount that the signer of a note agrees to pay back when it matures, not including interest.	
Plant asset age	عمر الأصول المصنّعة الثابتة	Principles of internal control	مبادئ المراقبة الداخلية
Estimate of the age of a company's plant assets, computed by dividing accumulated depreciation by depreciation expense.		Principles prescribing management to establish responsibility, maintain records, insure assets, separate recordkeeping from custody of assets, divide responsibility for related transactions, apply technological controls, and perform reviews.	
Plant assets	أصول مصنّعة ثابتة	Prior period adjustment	تعديلات سنوات سابقة
Tangible long-lived assets used to produce or sell products and services; also called <i>property, plant and equipment (PP&E)</i> or <i>fixed assets</i> .		Correction of an error in a prior year that is reported in the statement of retained earnings (or statement of stockholders' equity) net of any income tax effects.	
Pledged assets to secured liabilities	أصول مرهونة للالتزامات المضمونة	Pro forma financial statements	بيانات مالية أولية
Ratio of the book value of a company's pledged assets to the book value of its secured liabilities.		Statements that show the effects of proposed transactions and events as if they had occurred.	
Post-closing trial balance	ميزان مراجعة ما بعد الإغلاق/ما بعد الإقفال	Process cost accounting system	نظام محاسبة تكلفة المعالجة
List of permanent accounts and their balances from the ledger after all closing entries are journalized and posted.		System of assigning direct materials, direct labor, and overhead to specific processes; total costs associated with each process are then divided by the number of units passing through that process to determine the cost per equivalent unit.	
Posting	إحالة	Process cost summary	ملخص تكلفة المعالجة
Process of transferring journal entry information to the ledger; computerized systems automate this process.		Report of costs charged to a department, its equivalent units of production achieved, and the costs assigned to its output. (p. 834)	
Posting reference (PR) column	عمود الإحالة إلى دفتر الأستاذ	Process operations	عمليات تشغيلية للمعالجة
A column in journals in which individual ledger account numbers are entered when entries are posted to those ledger accounts.		Processing of products in a continuous (sequential) flow of steps; also called <i>process manufacturing</i> or <i>process production</i> .	
Predetermined overhead rate	معدّل نفقات التشغيل المقرّرة سلفاً	Product costs	تكاليف المنتج
Rate established prior to the beginning of a period that relates estimated overhead to another variable, such as estimated direct labor, and is used to assign overhead cost to production.		Costs that are capitalized as inventory because they produce benefits expected to have future value; include direct materials, direct labor, and overhead.	
Preemptive right	حق الشفعة	Production budget	موازنة/ميزانية الإنتاج
Stockholders' right to maintain their proportionate interest in a corporation with any additional shares issued.		Plan that shows the units to be produced each period.	
Preferred stock	أصول متازة	Profit (See net income.)	ربح
Stock with a priority status over common stockholders in one or more ways, such as paying dividends or distributing assets.		Profit center	مركز ربح
Premium on bonds	علاوة على السندات	Business unit that incurs costs and generates revenues.	
Difference between a bond's par value and its higher carrying value; occurs when the contract rate is higher than the market rate; also called <i>bond premium</i> .		Profit margin	هامش ربح/ربح حدّي
Premium on stock	علاوة على الأصول	Ratio of a company's net income to its net sales; the percent of income in each dollar of revenue; also called net profit margin.	
(See <i>contributed capital in excess of par value</i> .)		Profitability	ربحية
Prepaid expenses	نفقات مدفوعة سلفاً	Company's ability to generate an adequate return on invested capital.	
Items paid for in advance of receiving their benefits; classified as assets.			
Price-earnings (PE) ratio	نسبة الأرباح للسعر		
Ratio of a company's current market value per share to its earnings per share; also called <i>price-to-earnings</i> .			

Profitability index	فهرس ربحية	Relevant benefits	أرباح ملائمة
A measure of the relation between the expected benefits of a project and its investment, computed as the present value of expected future cash flows from the investment divided by the cost of the investment; a higher value indicates a more desirable investment, and a value below 1 indicates an unacceptable project.		Additional or incremental revenue generated by selecting a particular course of action over another.	
Promissory note (or note)	سند أذني	Relevant range of operations	مجموعة عمليات ملائمة
Written promise to pay a specified amount either on demand or at a definite future date; is a <i>note receivable</i> for the lender but a <i>note payable</i> for the lendee.		Company's normal operating range; excludes extremely high and low volumes not likely to occur.	
Proprietorship	حق شرعي في الملك/حق شرعي في إصدار الأوامر	Report form balance sheet	ميزانية عمومية على شكل تقرير/على شكل إبلاغ
(See <i>sole proprietorship</i> .)		Balance sheet that lists accounts vertically in the order of assets, liabilities, and equity.	
Proxy	توكيل/وكالة	Responsibility accounting budget	موازنة/ميزانية محاسبة المسؤولية
Legal document giving a stockholder's agent the power to exercise the stockholder's voting rights.		Report of expected costs and expenses under a manager's control.	
Purchase discount	حسم على الشراء	Responsibility accounting performance report	تقرير/إبلاغ أداء محاسبة المسؤولية
Term used by a purchaser to describe a cash discount granted to the purchaser for paying within the discount period.		Responsibility report that compares actual costs and expenses for a department with budgeted amounts.	
Purchase order	طلبية شراء	Responsibility accounting system	نظام محاسبة المسؤولية
Document used by the purchasing department to place an order with a seller (vendor).		System that provides information that management can use to evaluate the performance of a department's manager.	
Purchase requisition	طلب شراء	Restricted retained earnings	أرباح محتجزة مقيدة
Document listing merchandise needed by a department and requesting it be purchased.		Retained earnings not available for dividends because of legal or contractual limitations.	
Purchases journal	دفتر يومية المشتريات	Retail inventory method	طريقة جردة البيع بالتجزئة
Journal normally used to record all purchases on credit.		Method to estimate ending inventory based on the ratio of the amount of goods for sale at cost to the amount of goods for sale at retail.	
Quantity variance	تفاوت الكمية	Retailer	بائع بالتجزئة
Difference between actual and budgeted revenue or cost caused by the difference between the actual number of units and the budgeted number of units.		Intermediary that buys products from manufacturers or wholesalers and sells them to consumers.	
Ratio analysis	تحليل النسب	Retained earnings	أرباح محتجزة
Determination of key relations between financial statement items as reflected in numerical measures.		Cumulative income less cumulative losses and dividends.	
Raw materials inventory	مخزون المواد الخام	Retained earnings deficit	عجز أرباح محتجزة
Goods a company acquires to use in making products.		Debit (abnormal) balance in Retained Earnings; occurs when cumulative losses and dividends exceed cumulative income; also called <i>accumulated deficit</i> .	
Realizable value	قيمة قابلة للتداول	Return	مردود/ عائد
Expected proceeds from converting an asset into cash.		Monies received from an investment; often in percent form.	
Receiving report	تسلم تقرير أو إبلاغ/إبلاغ استلام	Return on assets	عائد على الأصول
Form used to report that ordered goods are received and to describe their quantity and condition.		(See <i>return on total assets</i>)	
Recordkeeping	حفظ السجلات	Return on equity	عائد على حقوق الملكية/الأصول الصافية
Part of accounting that involves recording transactions and events, either manually or electronically; also called <i>bookkeeping</i> .		Ratio of net income to average equity for the period.	
Registered bonds	سندات مسجلة	Return on total assets	عائد على إجمالي الأصول
Bonds owned by investors whose names and addresses are recorded by the issuer; interest payments are made to the registered owners.		Ratio reflecting operating efficiency; defined as net income divided by average total assets for the period; also called <i>return on assets</i> or <i>return on investment</i> .	
Relevance principle	مبدأ الملائمة	Revenue expenditures	نفقات الإيرادات
Information system principle prescribing that its reports be useful, understandable, timely, and pertinent for decision making.		Expenditures reported on the current income statement as an expense because they do not provide benefits in future periods.	

Revenue recognition principle	مبدأ الاعتراف بالإيرادات	Schedule of accounts payable	جدول الحسابات الدائنة
The principle prescribing that revenue is recognized when earned.		List of the balances of all accounts in the accounts payable ledger and their totals.	
Revenues	الإيرادات	Schedule of accounts receivable	جدول الحسابات المدينة
Gross increase in equity from a company's business activities that earn income; also called <i>sales</i> .		List of the balances of all accounts in the accounts receivable ledger and their totals.	
Reverse stock split	قسم الأسهم العكسي (تدعيم رأس المال للسهم)	Section 404 (of SOX)	باب 404 من قانون سارباينز-أكسلي
Occurs when a corporation calls in its stock and replaces each share with less than one new share; increases both market value per share and any par or stated value per share.		Section 404 of SOX requires that company management document and assess the effectiveness of all internal control processes that can affect financial reporting; company auditors express an opinion on whether management's assessment of the effectiveness of internal controls is fairly stated.	
Reversing entries	عكس القيود	Secured bonds	سندات مضمونة
Optional entries recorded at the beginning of a period that prepare the accounts for the usual journal entries as if adjusting entries had not occurred in the prior period.		Bonds that have specific assets of the issuer pledged as collateral.	
Risk	مخاطرة	Securities and Exchange Commission (SEC)	لجنة الأوراق المالية والبورصة
Uncertainty about an expected return.		Federal agency Congress has charged to set reporting rules for organizations that sell ownership shares to the public.	
Rolling budget	موازنة/ميزانية متجددة	Segment return on assets	قسم العائد على الأصول
New set of budgets a firm adds for the next period (with revisions) to replace the ones that have lapsed.		Segment operating income divided by segment average (identifiable) assets for the period.	
S corporation	شركة فرعية	Selling expense budget	موازنة/ميزانية نفقات البيع
Corporation that meets special tax qualifications so as to be treated like a partnership for income tax purposes.		Plan that lists the types and amounts of selling expenses expected in the budget period.	
Safety stock	مخزون احتياطي	Selling expenses	نفقات البيع
Quantity of inventory or materials over the minimum needed to satisfy budgeted demand.		Expenses of promoting sales, such as displaying and advertising merchandise, making sales, and delivering goods to customers.	
Sales (See <i>revenues</i>.)	مبيعات	Serial bonds	سندات متسلسلة
Sales budget	موازنة/ميزانية المبيعات	Bonds consisting of separate amounts that mature at different dates.	
Plan showing the units of goods to be sold or services to be provided; the starting point in the budgeting process for most departments.		Service company	شركة خدماتية
Sales discount	حسم على المبيعات	Organization that provides services instead of tangible products.	
Term used by a seller to describe a cash discount granted to buyers who pay within the discount period.		Shareholders	حملة الأسهم/حملة الحصص
Sales journal	دفتر يومية المبيعات	Owners of a corporation; also called stockholders.	
Journal normally used to record sales of goods on credit.		Shares	حصص
Sales mix	تشكيلة المبيعات	Equity of a corporation divided into ownership units; also called <i>stock</i> .	
Ratio of sales volumes for the various products sold by a company.		Short-term investments	استثمارات قصيرة الأمد
Salvage value	قيمة منقذة	Debt and equity securities that management expects to convert to cash within the next 3 to 12 months (or the operating cycle if longer); also called <i>temporary investments</i> or <i>marketable securities</i> .	
Estimate of amount to be recovered at the end of an asset's useful life; also called <i>residual value</i> or <i>scrap value</i> .		Short-term note payable	أوراق مستحقة الدفع قصيرة الأمد
Sarbanes-Oxley Act (SOX)	قانون سارباينز-أكسلي	Current obligation in the form of a written promissory note.	
Created the <i>Public Company Accounting Oversight Board</i> , regulates analyst conflicts, imposes corporate governance requirements, enhances accounting and control disclosures, impacts insider transactions and executive loans, establishes new types of criminal conduct, and expands penalties for violations of federal securities laws.		Shrinkage	إنكماش
Scatter diagram	رسم بياني للانتشار	Inventory losses that occur as a result of theft or deterioration.	
Graph used to display data about past cost behavior and sales as points on a diagram.		Signature card	بطاقة توقيع
		Includes the signatures of each person authorized to sign checks on the bank account.	
		Simple capital structure	هيكلية رأس مال بسيطة
		Capital structure that consists of only common stock and nonconvertible preferred stock; consists of no dilutive securities.	

Single-step income statement بيان دخل ذو خطة مفردة
Income statement format that includes cost of goods sold as an expense and shows only one subtotal for total expenses.

Sinking fund bonds سندات صندوق غائرة
Bonds that require the issuer to make deposits to a separate account; bondholders are repaid at maturity from that account.

Small stock dividend حصة صغيرة من الأرباح على شكل أسهم
Stock dividend that is 25% or less of a corporation's previously outstanding shares.

Social responsibility مسؤولية اجتماعية
Being accountable for the impact that one's actions might have on society.

Sole proprietorship حق شرعيّ في ملكية منفردة
Business owned by one person that is not organized as a corporation; also called *proprietorship*.

Solvency قدرة على التسديد
Company's long-run financial viability and its ability to cover long-term obligations.

Source documents مستندات أصلية /مصدرية
Source of information for accounting entries that can be in either paper or electronic form; also called *business papers*.

Special journal دفتر يومية خاص
Any journal used for recording and posting transactions of a similar type.

Specific identification تعريف محدد
Method to assign cost to inventory when the purchase cost of each item in inventory is identified and used to compute cost of inventory.

Spending variance تفاوت الإنفاق
Difference between the actual price of an item and its standard price.

Spreadsheet لوحة جدولية
Computer program that organizes data by means of formulas and format; also called *electronic work sheet*.

Standard costs تكاليف معيارية
Costs that should be incurred under normal conditions to produce a product or component or to perform a service.

State Unemployment Taxes (SUTA) ضرائب البطالة في الولاية
State payroll taxes on employers to support its unemployment programs.

Stated value stock قيمة الأسهم المصرح بها
No-par stock assigned a stated value per share; this amount is recorded in the stock account when the stock is issued.

Statement of cash flows بيان/كشف بالدفقات النقدية
A financial statement that lists cash inflows (receipts) and cash outflows (payments) during a period; arranged by operating, investing, and financing.

Statement of owner's equity بيان بحقوق المالك/
Report of changes in equity over a period; adjusted for increases (owner investment and net income) and for decreases (withdrawals and net loss).

Statement of partners' equity بيان بحقوق الشركاء/
Financial statement that shows total capital balances at the beginning of the period, any additional investment by partners, the income or loss of the period, the partners' withdrawals, and the partners' ending capital balances; also called *statement of partners' capital*.

Statement of retained earnings بيان/كشف بالأرباح المحتجزة
Report of changes in retained earnings over a period; adjusted for increases (net income), for decreases (dividends and net loss), and for any prior period adjustment.

Statement of stockholders' equity بيان بحقوق حملة الأسهم/
Financial statement that lists the beginning and ending balances of each major equity account and describes all changes in those accounts.

Statements of Financial Accounting Standards (SFAS) بيانات معايير المحاسبة المالية
FASB publications that establish U.S. GAAP.

Step-wise cost تكلفة خطوة رشيدة
Cost that remains fixed over limited ranges of volumes but changes by a lump sum when volume changes occur outside these limited ranges.

Stock (See *shares*.) حصص/أسهم

Stock dividend حصص الأسهم
Corporation's distribution of its own stock to its stockholders without the receipt of any payment.

Stock options خيارات الأسهم
Rights to purchase common stock at a fixed price over a specified period of time.

Stock split تجزئة الأسهم
Occurs when a corporation calls in its stock and replaces each share with more than one new share; decreases both the market value per share and any par or stated value per share.

Stock subscription إكتتاب الأسهم
Investor's contractual commitment to purchase unissued shares at future dates and prices.

Stockholders حملة الأسهم
(See *shareholders*.)

Stockholders' equity حقوق مالكي الأسهم
A corporation's equity; also called *shareholders' equity* or *corporate capital*.

Straight-line depreciation إستهلاك مستقيم الخط
Method that allocates an equal portion of the depreciable cost of plant asset (cost minus salvage) to each accounting period in its useful life.

Straight-line bond amortization إستهلاك سندات مستقيم الخط
Method allocating an equal amount of bond interest expense to each period of the bond life.

Subsidiary ثانوي/مُساعد
Entity controlled by another entity (parent) in which the parent owns more than 50% of the subsidiary's voting stock.

Subsidiary ledger	دفتر أستاذ مساعد	Trading on the equity	ربح مجني من الأصل الصافي/الحق
List of individual subaccounts and amounts with a common characteristic; linked to a controlling account in the general ledger.		(See <i>financial leverage</i> .)	
Sunk cost	كلفة غائبة/ متناقصة	Trading securities	الإجار بالأوراق المالية
Cost already incurred and cannot be avoided or changed.		Investments in debt and equity securities that the company intends to actively trade for profit.	
Supplementary records	بيانات إضافية	Transfer price	سعر التحويل
Information outside the usual accounting records; also called <i>supplemental records</i> .		The price used to record transfers of goods or services between divisions in the same company.	
Supply chain	سلسلة التجهيز/التموين	Transaction	معاملة
Linkages of services or goods extending from suppliers, to the company itself, and on to customers.		Exchange of economic consideration affecting an entity's financial position that can be reliably measured.	
T-account	حساب على شكل T	Treasury stock	أسهم الخزينة
Tool used to show the effects of transactions and events on individual accounts.		Corporation's own stock that it reacquired and still holds.	
Target cost	تكلفة هدف	Trial balance	ميزان المراجعة
Maximum allowable cost for a product or service; defined as expected selling price less the desired profit.		List of accounts and their balances at a point in time; total debit balances equal total credit balances.	
Temporary accounts	حسابات مؤقتة	Unadjusted trial balance	ميزان مراجعة غير معدّل
Accounts used to record revenues, expenses, and withdrawals (dividends for a corporation); they are closed at the end of each period; also called nominal accounts.		List of accounts and balances prepared before accounting adjustments are recorded and posted.	
Term bonds	شرط السندات	Unavoidable expense	نفقات حتمية
Bonds scheduled for payment (maturity) at a single specified date.		Expense (or cost) that is not relevant for business decisions; an expense that would continue even if a department, product, or service is eliminated.	
Throughput time (See <i>cycle time</i> .)	وقت الإنتاج	Unclassified balance sheet	ميزانية عمومية غير مصنفة
		Balance sheet that broadly groups assets, liabilities, and equity accounts.	
Time period assumption	إفترض الفترة الزمنية	Uncontrollable costs	تكاليف خارجة عن السيطرة
Assumption that an organization's activities can be divided into specific time periods such as months, quarters, or years.		Costs that a manager does not have the power to determine or strongly influence.	
Time ticket	تذكرة الوقت (الدوام)	Underapplied overhead	نفقات تشغيل تقلّ عن المبلغ المخصّص
Source document used to report the time an employee spent working on a job or on overhead activities and then to determine the amount of direct labor to charge to the job or the amount of indirect labor to charge to overhead.		Amount by which overhead incurred in a period exceeds the overhead applied to that period's production using the predetermined overhead rate.	
Times interest earned	ضرب الفوائد المكتسبة	Unearned revenue	إيرادات غير مكتسبة
Ratio of income before interest expense (and any income taxes) divided by interest expense; reflects risk of covering interest commitments when income varies.		Liability created when customers pay in advance for products or services; earned when the products or services are later delivered.	
Total asset turnover	عائد على مجموع الأصول	Unfavorable variance	تفاوت غير ملائم
Measure of a company's ability to use its assets to generate sales; computed by dividing net sales by average total assets.		Difference in revenues or costs, when the actual amount is compared to the budgeted amount, that contributes to a lower income.	
Total quality management (TQM)	إدارة الجودة الشاملة	Unit contribution margin	هامش المساهمة للوحدة الواحدة
Concept calling for all managers and employees at all stages of operations to strive toward higher standards and reduce number of defects.		Amount a product's unit selling price exceeds its total unit variable cost.	
Trade discount	حسم تجاري	Units-of-production depreciation	إهلاك/إستهلاك وحدات الإنتاج
Reduction from a list or catalog price that can vary for wholesalers, retailers, and consumers.		Method that charges a varying amount to depreciation expense for each period of an asset's useful life depending on its usage.	
Trademark or trade (brand) name	علامة تجارية أو اسم تجاري	Unlimited liability	مسؤولية غير محدودة
Symbol, name, phrase, or jingle identified with a company, product, or service.		Legal relationship among general partners that makes each of them responsible for partnership debts if the other partners are unable to pay their shares.	
		Unrealized gain (loss)	ربح غير محقق (خسارة)
		Gain (loss) not yet realized by an actual transaction or event such as a sale.	

Unsecured bonds	سندات غير آمنة	Voucher register	سجل مستندات القيد
Bonds backed only by the issuer's credit standing; almost always riskier than secured bonds; also called <i>debentures</i> .		Journal (referred to as <i>book of original entry</i>) in which all vouchers are recorded after they have been approved.	
Unusual gain or loss	ربح غير عادي أو خسارة غير عادية	Voucher system	نظام مستندات القيد
Gain or loss that is abnormal or unrelated to the company's ordinary activities and environment.		Procedures and approvals designed to control cash disbursements and acceptance of obligations.	
Useful life	عمر نفعي (مُستفاد منه)	Wage bracket withholding table	جدول الضريبة المُحتسبة على شريحة الأجور
Length of time an asset will be productively used in the operations of a business; also called <i>service life</i> or <i>limited life</i> .		Table of the amounts of income tax withheld from employees' wages.	
Value-added time	وقت على القيمة المضافة	Warranty	كفالة
The portion of cycle time that is directed at producing a product or service; equals process time.		Agreement that obligates the seller to correct or replace a product or service when it fails to perform properly within a specified period.	
Value chain	سلسلة القيمة	Weighted average	متوسط مرجح
Sequential activities that add value to an entity's products or services; includes design, production, marketing, distribution, and service.		Method to assign inventory cost to sales; the cost of available-for-sale units is divided by the number of units available to determine per unit cost prior to each sale that is then multiplied by the units sold to yield the cost of that sale.	
Variable cost	كلفة متغيرة	Weighted-average contribution margin	هامش مساهمة المتوسط المرجح
Cost that changes in proportion to changes in the activity output volume.		Contribution margin for a multiproduct company; computed based on each products' percentage of the company's sales mix.	
Variable costing income statement	بيان دخل مكلف متغير	Weighted-average method	طريقة المتوسط المرجح
An income statement which reports variable costs and fixed costs separately; also called a <i>contribution margin income statement</i> .		(See <i>weighted average</i> .)	
Variance analysis	تحليل التفاوت	Wholesaler	بيع بالجملة
Process of examining differences between actual and budgeted revenues or costs and describing them in terms of price and quantity differences.		Intermediary that buys products from manufacturers or other wholesalers and sells them to retailers or other wholesalers.	
Vendee	مشتري/شارٍ	Withdrawals	سحوبات
Buyer of goods or services.		Payment of cash or other assets from a proprietorship or partnership to its owner or owners.	
Vendor	بائع	Work sheet	ورقة عمل
Seller of goods or services.		Spreadsheet used to draft an unadjusted trial balance, adjusting entries, adjusted trial balance, and financial statements.	
Vertical analysis	تحليل عمودي / تحليل رأسي	Working capital	رأس المال العامل
Evaluation of each financial statement item or group of items in terms of a specific base amount.		Current assets minus current liabilities at a point in time.	
Volume variance	تفاوت الحجم	Working papers	أوراق العمل
Difference between two dollar amounts of fixed overhead cost; one amount is the total budgeted overhead cost, and the other is the overhead cost allocated to products using the predetermined fixed overhead rate.		Analyses and other informal reports prepared by accountants and managers when organizing information for formal reports and financial statements.	
Voucher	مستند القيد/وصل		
Internal file used to store documents and information to control cash disbursements and to ensure that a transaction is properly authorized and recorded.			