

BUSINESS ENGLISH: GENERAL ACCOUNTING 1

- | | |
|--|---|
| 1. account balance/ saldo | 23. funds statement/ cuadro de financiación |
| 2. to accrue/ acumular | 24. income statement/ estado de ganancias y pérdidas |
| 3. annual/ anual | 25. internal controls/ controles internos |
| 4. annual report/ informe anual | 26. journal /libro diario |
| 5. auditing/ auditoría | 27. journal entry/ asiento |
| 6. automated/ automático | 28. to keep up to date/ llevar al día |
| 7. to balance/ saldar | 29. ledger/ diario mayor |
| 8. bookkeeping/ contaduría | 30. omission/ omisión |
| 9. balanced/ cuadrado | 31. to open/ abrir |
| 10. to cancel/ cancelar | 32. opening/ apertura |
| 11. to carry-over/ suma y sigue | 33. to post/ asentar al diario mayor |
| 12. charge/ recargo | 34. principle/ principio |
| 13. to classify/ agrupar, clasificar | 35. quarter/ trimestral |
| 14. to close/ cerrar | 36. to reverse/ invertir |
| 15. credit/ haber | 37. segregation of duties/ segregación de las responsabilidades |
| 16. debit/ deber | 38. semester/ semestre |
| 17. debit entry/ adeudo | 39. standardization/ armonización |
| 18. double entry/ partida doble | 40. to transfer/ traspasar, pasar |
| 19. engagement /compromiso | 41. valuation techniques/ normas de la valoración |
| 20. entering in the books/ anotación, apunte | |
| 21. to falsify/ falsificar | |
| 22. fiscal/ fiscal | |

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