🚀 How to improve your vocabulary quickly 📈

✅ 1 > Listen and read at the same time

✅ 2 > Listen without reading .

✅ 3 > Test your comprehension:

listen the vocabulary alone to remember the meaning and repeat each word

If necessary, you have the translation at the end.

ACCOUNTING

FIRST PART

- **Financial statements:** The company prepares detailed financial statements each quarter, including the balance sheet and income statement.
- **Budgeting:** Effective financial management involves meticulous budgeting to allocate resources efficiently.
- **Cash flow analysis:** A thorough cash flow analysis revealed that the company experienced a positive cash flow last month.
- **Audit:** The external auditor conducted a comprehensive audit to ensure compliance with accounting standards.
- **Forensic accounting:** In cases of suspected fraud, companies may hire a forensic accountant to investigate financial discrepancies.
- **GAAP (Generally Accepted Accounting Principles):** Adhering to GAAP is crucial for companies to maintain transparency and consistency in financial reporting.
- **Balance sheet:** The balance sheet provides a snapshot of a company's financial position at a specific point in time.

- **Income statement:** The income statement outlines the company's revenues, expenses, and profits over a specified period.
- **Accounts payable:** Accounts payable represent the outstanding bills and obligations a company owes to its vendors.
- **Accounts receivable:** Timely collection of accounts receivable is essential for maintaining a healthy cash flow.
- **Ledger:** The ledger contains a complete record of all financial transactions in chronological order.
- **Depreciation:** Depreciation allocates the cost of an asset over its useful life, reflecting its declining value.
- **Accruals:** Accruals account for revenues and expenses that are recognized before cash transactions occur.
- **Cost accounting:** Cost accounting helps businesses analyze and control their costs for improved profitability.
- **Taxation:** Knowledge of current tax laws is crucial for accurate taxation planning and compliance.
- **Internal controls:** Effective internal controls reduce the risk of errors and fraud within a company.
- **External audit:** An external audit provides an independent assessment of a company's financial statements.
- **Bookkeeping:** Bookkeeping involves recording day-to-day financial transactions accurately.
- **Cash management:** Efficient cash management ensures a company has adequate funds for its operational needs.
- **Profit and loss statement:** The profit and loss statement summarizes a company's revenues and expenses, showing its net profit or loss.
- **Financial forecasting:** Financial forecasting helps businesses plan for the future by predicting financial outcomes.
- **Variance analysis:** Variance analysis identifies differences between planned and actual financial results.
- **Cost of goods sold (COGS):** The **cost of goods sold** represents the direct costs associated with producing goods or services.

- **Revenue recognition:** **Revenue recognition** outlines when and how a company records its sales revenue.
- **Break-even:** The break-even point is reached when a company's total revenues equal its total expenses.
- **Journal entries:** Journal entries are the primary means of recording business transactions in accounting.
- **Trial balance:** The trial balance is a summary of all accounts to ensure debits equal credits.
- **Tax compliance:** Tax compliance involves adhering to tax laws and regulations to fulfill tax obligations.
- **Payroll accounting:** Payroll accounting manages the financial aspects of employee compensation and benefits.
- **Fixed assets:** Fixed assets, such as buildings and equipment, have a long-term useful life.
- **Amortization:** Amortization spreads the cost of intangible assets over their useful life.
- **Working capital:** Working capital is the difference between current assets and current liabilities.
- **Compliance:** Compliance ensures adherence to laws, regulations, and internal policies.
- **Financial ratios:** Financial ratios provide insights into a company's financial performance and health.
- **Capital expenditure:** Capital expenditure involves significant investments in assets for long-term use.
- **Financial modeling:** Financial modeling uses mathematical representations to analyze and forecast financial performance.
- **IFRS (International Financial Reporting Standards):** **IFRS** is a set of international accounting standards for financial reporting.
- **Cost variance:** Cost variance measures the difference between planned and actual costs.
- **EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization):** EBITDA is a measure of a company's operating performance.

- **Sarbanes-Oxley:** The Sarbanes-Oxley Act enhances corporate governance and financial reporting transparency.
- **Internal audit:** Internal audit assesses and improves the effectiveness of a company's risk management and control processes.
- **Cash equivalents:** Cash equivalents are short-term, highly liquid investments easily convertible to known amounts of cash.
- **Credit terms:** Credit terms specify the conditions under which a buyer can purchase goods or services on credit.
- **Fiscal year:** A fiscal year is a 12-month accounting period used by a company for financial reporting.
- **Petty cash:** Petty cash is a small amount of cash kept on hand for minor expenses.
- **Equity:** Equity represents the ownership interest in a company's assets after deducting liabilities.
- **Liabilities:** Liabilities are obligations a company owes to external parties.
- **Intercompany transactions:** Intercompany transactions involve financial activities between different entities within the same corporate group.
- **Treasury management:** Treasury management involves managing a company's liquidity, investments, and financial risk.
- **Solvency:** Solvency assesses a company's ability to meet its long-term financial obligations.
- **Invoice terms:** The company's standard **invoice terms** include a 30-day payment period for clients.
- **Due date:** Please ensure that payment is made by the **due date** to avoid late fees.
- **Valuation:** Accurate business **valuation** is essential for strategic decision-making and financial reporting.
- **Financial performance:** The company's strong **financial performance** is reflected in its consistent revenue growth and profitability.
- **Profit margin:** A high **profit margin** indicates efficient cost management and strong revenue generation.
- **Fixed assets turnover ratio:** A higher **fixed assets turnover ratio** suggests effective utilization of fixed assets to generate sales.
- **Net working capital:** Efficient management of **net working capital** ensures the company's short-term liquidity.

- **Operating cash flow:** Positive **operating cash flow** indicates that the company is generating enough cash to cover its operational expenses.
- **Creditworthiness:** A good credit history and financial stability contribute to a company's **creditworthiness**.
- **Cost behavior:** Understanding the **cost behavior** helps in predicting how costs will change with variations in activity levels.
- **Financial leverage:** **Financial leverage** amplifies returns but also increases the risk associated with a company's capital structure.
- **Credit analysis:** Thorough **credit analysis** is essential before extending credit to customers to minimize the risk of non-payment.
- **Audit trail:** An **audit trail** provides a detailed record of transactions, facilitating transparency and accountability.
- **Tax return:** Filing an accurate **tax return** is crucial for compliance with tax regulations and minimizing tax liabilities.
- **Cost structure:** Evaluating the company's **cost structure** helps identify areas for cost optimization and efficiency improvement.
- **Revenue growth:** Consistent **revenue growth** is a key indicator of a company's expanding market presence and success.
- **Financial distress:** **Financial distress** occurs when a company is unable to meet its financial obligations.
- **Material weakness:** Identifying and addressing **material weaknesses** in internal controls is essential for financial integrity.
- **Average cost:** Calculating the **average cost** per unit helps in determining overall production expenses.
- **Capital lease:** A **capital lease** is a long-term rental agreement that provides the lessee with ownership benefits.
- **Contingent liability:** A **contingent liability** is a potential obligation that depends on the occurrence of a future event.
- **Discount rate:** The **discount rate** is used to determine the present value of future cash flows.
- **Fair value:** **Fair value** represents the estimated worth of an asset or liability in an open market.

- **Insider trading: Insider trading** involves buying or selling a security using material, non-public information.
- **Financial year:** The **financial year** for this company ends on December 31st.
- **Operating cycle:** The **operating cycle** measures the time it takes for a company to convert resources into cash flow.
- **Working capital management:** Effective **working capital management** ensures a company's short-term financial health.
- **Return on assets (ROA): Return on assets** measures a company's profitability relative to its total assets.
- **Tax evasion: Tax evasion** involves illegal activities to avoid paying taxes.
- **Operating margin: Operating margin** reflects the profitability of a company's core business operations.
- **Financial institution:** A **financial institution** provides various financial services, such as banking and investment.
- **Operating lease:** An **operating lease** allows a lessee to use an asset without ownership benefits.
- **Taxable income: Taxable income** is the portion of income subject to taxation after deductions.
- **Profitability analysis: Profitability analysis** assesses the company's ability to generate profits.
- **Prepaid expenses: Prepaid expenses** are advance payments for goods or services yet to be received.
- **Revenue per employee: Revenue per employee** measures a company's efficiency in generating revenue relative to its workforce.
- **Operating income: Operating income** represents the profit from a company's core operations.
- **Cost avoidance: Cost avoidance** strategies aim to reduce expenses and improve overall financial efficiency.
- **Going concern:** A **going concern** assumption assumes that a company will continue operating in the foreseeable future.
- **Tax code:** The **tax code** outlines the laws and regulations governing taxation.
- **Gross profit margin: Gross profit margin** measures the profitability of a company's core business activities.

- **Credit terms:** Clear and fair **credit terms** are essential for building strong customer relationships.
- **Working capital turnover ratio:** The **working capital turnover ratio** assesses how efficiently a company utilizes its working capital.
- **Liquidity ratio:** **Liquidity ratio** measures a company's ability to meet its short-term obligations.
- **Cost center:** A **cost center** is a segment of a business responsible for specific costs.
- **Capital adequacy:** **Capital adequacy** assesses a bank's ability to cover potential losses.
- **Debt service:** **Debt service** refers to the regular payment of principal and interest on a debt.
- **Fair market value:** **Fair market value** is the reasonable price a buyer would pay and a seller would accept for an asset.
- **Audit opinion:** The auditor provided an unqualified **audit opinion**, indicating that the financial statements present a true and fair view.
- **Accrual basis:** The company follows the **accrual basis** of accounting, recognizing revenues and expenses when earned or incurred, regardless of cash flow.
- **Capital gains:** **Capital gains** tax is applicable when an individual or entity sells an asset for a profit.
- **Payroll taxes:** **Payroll taxes** include Social Security and Medicare contributions deducted from employees' wages.
- **Dual entry accounting:** **Dual entry accounting** ensures that every financial transaction has equal and opposite effects on at least two accounts.
- **Operating expenses:** **Operating expenses** include rent, utilities, and salaries, representing the day-to-day costs of running a business.
- **Cost of living adjustment:** A **cost of living adjustment** ensures that salaries keep pace with inflation to maintain the purchasing power of employees.
- **Revenue recognition principle:** The **revenue recognition principle** dictates when revenue should be recognized, typically when it is earned and realizable.
- **Break:** The break-even point is the level of sales where total revenue equals total expenses, resulting in neither profit nor loss.

- **Solvency ratio:** The **solvency ratio** assesses a company's ability to meet its long-term obligations using its assets.
- **Income tax return:** Filing an accurate **income tax return** is a legal requirement for individuals and businesses to report their earnings.
- **Shareholder equity:** **Shareholder equity** represents the residual interest in the assets of a company after deducting liabilities.
- **Bad debt expense:** **Bad debt expense** accounts for estimated losses from customers who may not pay their outstanding debts.
- **Credit rating:** A strong **credit rating** enhances a company's ability to borrow funds at favorable terms.
- **Stockholder's equity:** **Stockholder's equity** is the ownership interest of shareholders in a corporation.
- **Leverage ratio:** The **leverage ratio** measures the proportion of a company's debt to its equity.
- **Tax refund:** A **tax refund** is the amount returned to a taxpayer when the tax liability is less than the taxes paid.
- **External audit:** An **external audit** is an independent examination of financial statements conducted by external auditors.
- **Capital gain:** A **capital gain** occurs when the sale price of an asset exceeds its original purchase price.
- **Book value:** **Book value** is the net value of an asset on a company's balance sheet.
- **Statement of cash flows:** The **statement of cash flows** details the sources and uses of cash during a specific period.
- **Operating cycle:** The **operating cycle** measures the time it takes for a company to convert inventory into cash.
- **International accounting standards:** **International accounting standards** provide guidelines for uniform financial reporting globally.
- **Gross profit:** **Gross profit** is the difference between revenue and the cost of goods sold.
- **Liquidation:** **Liquidation** is the process of selling off a company's assets to pay its debts.

- **Cash receipts:** **Cash receipts** include all money received by a business, typically from sales or payments.
- **Going public:** **Going public** refers to a private company's transition to becoming a publicly traded company.
- **Management fee:** A **management fee** is a charge for services provided by a management company.
- **Treasury stock:** **Treasury stock** is repurchased stock held by the issuing company.
- **Receivables turnover:** The **receivables turnover** ratio measures how quickly a company collects its receivables.
- **Perpetual inventory:** **Perpetual inventory** systems maintain a real-time record of inventory levels.
- **Audit committee:** An **audit committee** oversees financial reporting and audit processes within a company.
- **Margin of safety:** The **margin of safety** is the difference between the actual cost and the break-even point.
- **Cost driver:** A **cost driver** is a factor that directly impacts the cost of an activity.
- **Breakdown of expenses:** A **breakdown of expenses** provides a detailed analysis of where costs are incurred.
- **Fair trade:** **Fair trade** promotes socially and environmentally sustainable practices in global trade.
- **Trade credit:** **Trade credit** allows a buyer to delay payment for goods or services received.
- **Audit trail:** An **audit trail** documents the chronological sequence of activities related to a specific transaction.
- **Capital investment:** **Capital investment** involves allocating funds for long-term assets to generate future income.
- **Income statement:** The **income statement** summarizes a company's revenues, expenses, and profits over a specific period.
- **Deficit:** A **deficit** occurs when expenses exceed revenues, resulting in a negative financial position.
- **Financial disclosure:** **Financial disclosure** involves revealing relevant financial information to stakeholders.

- **Bookkeeping:** **Bookkeeping** involves recording, classifying, and organizing financial transactions.
- **Comparative financial statements:** **Comparative financial statements** show financial performance across multiple periods for analysis.
- **Contingent liability:** A **contingent liability** is a potential obligation depending on future events.
- **Cost accounting:** **Cost accounting** focuses on analyzing, recording, and controlling costs to enhance profitability.
- **Credit terms:** **Credit terms** specify the conditions for payment when goods or services are purchased on credit.
- **Current assets:** **Current assets** include cash, accounts receivable, and inventory that can be converted to cash within a year.
- **Current liabilities:** **Current liabilities** encompass debts and obligations due within the next year, such as accounts payable and short-term loans.
- **Debt ratio:** The **debt ratio** compares a company's total debt to its total assets, indicating its financial leverage.
- **Debit:** Making a **debit** entry in the accounting records increases an asset or expense account.
- **Depreciation:** **Depreciation** allocates the cost of an asset over its useful life to reflect its gradual loss of value.
- **Earnings before interest and taxes (EBIT):** **EBIT** represents a company's profit before deducting interest and taxes.
- **Earnings before interest, taxes, depreciation, and amortization (EBITDA):** **EBITDA** measures a company's operating performance without accounting for non-operating expenses.
- **Equity financing:** **Equity financing** involves raising capital by selling shares of ownership in a company.
- **Expense:** An **expense** is a cost incurred to generate revenue or support the business's day-to-day operations.
- **External audit:** An **external audit** is an independent examination of financial statements by external auditors to ensure accuracy and compliance.
- **Fiduciary:** A **fiduciary** is a person or entity entrusted with managing assets for the benefit of another.

- **Financial analyst:** A **financial analyst** assesses financial data to provide insights and recommendations for decision-making.
- **Financial audit:** A **financial audit** is a systematic review of financial records to verify accuracy and compliance.
- **Financial institution:** A **financial institution** provides various financial services, including banking, loans, and investments.
- **Financial modeling:** **Financial modeling** involves creating mathematical representations to analyze and forecast financial performance.
- **Fiscal year:** A **fiscal year** is a 12-month period used for financial reporting and taxation purposes.
- **Fixed assets:** **Fixed assets** are long-term assets, such as buildings and machinery, with a useful life beyond one year.
- **Fixed cost:** A **fixed cost** remains constant regardless of the level of production or sales.
- **Forensic accounting:** **Forensic accounting** involves investigating financial discrepancies and fraud for legal purposes.
- **Fraud:** **Fraud** is intentional deception for financial gain, often involving misrepresentation of financial information.
- **Full disclosure:** **Full disclosure** ensures transparent reporting of all relevant financial information.
- **Generally Accepted Accounting Principles (GAAP):** **GAAP** are standardized accounting principles and practices used for financial reporting.
- **Gross profit:** **Gross profit** is the difference between revenue and the cost of goods sold.
- **Income tax:** **Income tax** is a tax levied on an individual's or corporation's income.
- **Internal audit:** **Internal audit** assesses and improves internal controls and processes within an organization.
- **Internal control:** **Internal control** involves measures and procedures to safeguard assets and ensure accurate financial reporting.
- **Inventory:** **Inventory** comprises goods and materials held by a business for production or sale.
- **Invoice:** An **invoice** is a document requesting payment for goods or services provided.

- **Journal entry:** A **journal entry** records financial transactions in the general ledger using debits and credits.
- **Liabilities:** **Liabilities** are obligations or debts a company owes to external parties.
- **Liquidation:** **Liquidation** is the process of selling a company's assets to settle its debts.
- **Loan:** A **loan** is a sum of money borrowed from a lender, typically with interest.
- **Management accounting:** **Management accounting** provides internal financial information for decision-making within an organization.
- **Net income:** **Net income** is the profit remaining after deducting all expenses from total revenue.
- **Operating expenses:** **Operating expenses** are ongoing costs incurred to run a business.
- **Overhead:** **Overhead** includes indirect costs not directly tied to producing goods or services.
- **Payroll:** **Payroll** involves the process of compensating employees for their work.
- **Profit and loss statement:** The **profit and loss statement** summarizes a company's revenues and expenses, resulting in net profit or loss.
- **Revenue:** **Revenue** is the income generated from sales or services.
- **Return on investment (ROI):** **ROI** measures the profitability of an investment relative to its cost.

SECOND PART: test your comprehension

Listen the vocabulary alone to remember the meaning and repeat each word

- Financial statements
- Budgeting
- Cash flow analysis
- Audit
- Forensic accounting
- GAAP (Generally Accepted Accounting Principles)
- Balance sheet

- Income statement
- Accounts payable
- Accounts receivable
- Ledger
- Depreciation
- Accruals
- Cost accounting
- Taxation
- Internal controls
- External audit
- Bookkeeping
- Cash management
- Profit and loss statement
- Financial forecasting
- Variance analysis
- Cost of goods sold (COGS)
- Revenue recognition
- Break
- Journal entries
- Trial balance
- Tax compliance
- Payroll accounting
- Fixed assets
- Amortization
- Working capital
- Compliance
- Financial ratios
- Capital expenditure
- Financial modeling
- IFRS (International Financial Reporting Standards)
- Cost variance
- EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization)

- Sarbanes
- Internal audit
- Cash equivalents
- Credit terms
- Fiscal year
- Petty cash
- Equity
- Liabilities
- Intercompany transactions
- Treasury management
- Solvency
- Financial disclosure
- Cost accounting system
- Cash budget
- Revenue recognition
- Debt
- Accrual accounting
- Operating expenses
- Cost of capital
- Goodwill
- Fiscal responsibility
- Depreciation expense
- Financial statement analysis
- Liquidity
- Amortization schedule
- Invoice terms
- Due date
- Valuation
- Financial performance
- Profit margin
- Fixed assets turnover ratio
- Net working capital

- Operating cash flow
- Creditworthiness
- Cost behavior
- Financial leverage
- Credit analysis
- Audit trail
- Tax return
- Cost structure
- Revenue growth
- Financial distress
- Material weakness
- Average cost
- Capital lease
- Contingent liability
- Discount rate
- Fair value
- Insider trading
- Financial year
- Operating cycle
- Working capital management
- Return on assets (ROA)
- Tax evasion
- Operating margin
- Financial institution
- Operating lease
- Taxable income
- Profitability analysis
- Prepaid expenses
- Revenue per employee
- Operating income
- Cost avoidance
- Going concern

- Tax code
- Gross profit margin
- Credit terms
- Working capital turnover ratio
- Liquidity ratio
- Cost center
- Capital adequacy
- Debt service
- Fair market value
- Audit opinion
- Accrual basis
- Capital gains
- Payroll taxes
- Dual entry accounting
- Operating expenses
- Cost of living adjustment
- Revenue recognition principle
- Break
- Solvency ratio
- Income tax return
- Shareholder equity
- Bad debt expense
- Credit rating
- Stockholder's equity
- Leverage ratio
- Tax refund
- External audit
- Capital gain
- Book value
- Statement of cash flows
- Operating cycle
- International accounting standards

- Gross profit
- Liquidation
- Cash receipts
- Going public
- Management fee
- Treasury stock
- Receivables turnover
- Perpetual inventory
- Audit committee
- Margin of safety
- Cost driver
- Breakdown of expenses
- Fair trade
- Trade credit
- Audit trail
- Capital investment
- Income statement
- Deficit
- Financial disclosure
- Audit trail
- Bookkeeping
- Comparative financial statements
- Contingent liability
- Cost accounting
- Credit terms
- Current assets
- Current liabilities
- Debt ratio
- Debit
- Depreciation
- Earnings before interest and taxes (EBIT)
- Earnings before interest, taxes, depreciation, and amortization (EBITDA)

- Equity financing
- Expense
- External audit
- Fiduciary
- Financial analyst
- Financial audit
- Financial institution
- Financial modeling
- Fiscal year
- Fixed assets
- Fixed cost
- Forensic accounting
- Fraud
- Full disclosure
- Generally Accepted Accounting Principles (GAAP)
- Gross profit
- Income tax
- Internal audit
- Internal control
- Inventory
- Invoice
- Journal entry
- Liabilities
- Liquidation
- Loan
- Management accounting
- Net income
- Operating expenses
- Overhead
- Payroll
- Profit and loss statement
- Revenue

- Return on investment (ROI)

TRANSLATION

- Financial statements - États financiers
- Budgeting - Élaboration de budget
- Cash flow analysis - Analyse de la trésorerie
- Audit - Audit
- Forensic accounting - Expertise comptable judiciaire
- GAAP (Generally Accepted Accounting Principles) - PCGR (Principes Comptables Généralement R
- Balance sheet - Bilan
- Income statement - Compte de résultat
- Accounts payable - Dettes fournisseurs
- Accounts receivable - Créances clients
- Ledger - Grand livre
- Depreciation - Amortissement
- Accruals - Provisions
- Cost accounting - Comptabilité analytique
- Taxation - Fiscalité
- Internal controls - Contrôles internes
- External audit - Audit externe
- Bookkeeping - Tenue de livres
- Cash management - Gestion de trésorerie
- Profit and loss statement - Compte de pertes et profits
- Financial forecasting - Prévisions financières
- Variance analysis - Analyse des écarts
- Cost of goods sold (COGS) - Coût des biens vendus
- Revenue recognition - Reconnaissance des revenus
- Break-even analysis - Analyse du seuil de rentabilité
- Journal entries - Écritures comptables

- Trial balance - Balance de vérification
- Tax compliance - Conformité fiscale
- Payroll accounting - Paie
- Fixed assets - Immobilisations
- Amortization - Amortissement
- Working capital - Fonds de roulement
- Compliance - Conformité
- Financial ratios - Ratios financiers
- Capital expenditure - Dépenses en capital
- Financial modeling - Modélisation financière
- IFRS (International Financial Reporting Standards) - Normes Internationales d'Information Financiè
- Cost variance - Écart de coût
- EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) - Bénéfice Avant Intérêts
  Dépréciation et Amortissement (EBITDA)
- Sarbanes-Oxley Act (SOX) - Loi Sarbanes-Oxley (SOX)
- Internal audit - Audit interne
- Cash equivalents - Équivalents de trésorerie
- Credit terms - Conditions de crédit
- Fiscal year - Exercice fiscal
- Petty cash - Caisse petite
- Equity - Capitaux propres
- Liabilities - Passifs
- Intercompany transactions - Transactions inter-entreprises
- Treasury management - Gestion de trésorerie
- Solvency - Solvabilité
- Financial disclosure - Divulgation financière
- Cost accounting system - Système de comptabilité des coûts
- Cash budget - Budget de trésorerie
- Revenue recognition - Reconnaissance des produits
- Debt-to-equity ratio - Ratio d'endettement
- Accrual accounting - Comptabilité d'engagement
- Operating expenses - Charges d'exploitation

- Cost of capital - Coût du capital
- Goodwill - Fond commercial
- Fiscal responsibility - Responsabilité fiscale
- Depreciation expense - Dépense de dépréciation
- Financial statement analysis - Analyse des états financiers
- Liquidity - Liquidité
- Amortization schedule - Tableau d'amortissement
- Invoice terms - Conditions de facturation
- Due date - Date d'échéance
- Valuation - Évaluation
- Financial performance - Performance financière
- Profit margin - Marge bénéficiaire
- Fixed assets turnover ratio - Ratio de rotation des actifs fixes
- Net working capital - Fonds de roulement net
- Operating cash flow - Flux de trésorerie d'exploitation
- Creditworthiness - Solvabilité
- Cost behavior - Comportement des coûts
- Financial leverage - Levier financier
- Credit analysis - Analyse de crédit
- Audit trail - Piste d'audit
- Tax return - Déclaration fiscale
- Cost structure - Structure des coûts
- Revenue growth - Croissance des revenus
- Financial distress - Détresse financière
- Material weakness - Faiblesse significative
- Average cost - Coût moyen
- Capital lease - Contrat de location-financement
- Contingent liability - Passif éventuel
- Discount rate - Taux d'escompte
- Fair value - Juste valeur
- Insider trading - Délit d'initié
- Financial year - Exercice financier

- Operating cycle - Cycle d'exploitation
- Working capital management - Gestion du fonds de roulement
- Return on assets (ROA) - Rentabilité des actifs
- Tax evasion - Évasion fiscale
- Operating margin - Marge opérationnelle
- Financial institution - Institution financière
- Operating lease - Contrat de location simple
- Taxable income - Revenu imposable
- Profitability analysis - Analyse de rentabilité
- Prepaid expenses - Charges payées d'avance
- Revenue per employee - Revenu par employé
- Operating income - Revenu d'exploitation
- Cost avoidance - Évitement des coûts
- Going concern - Principe de continuité d'exploitation
- Tax code - Code fiscal
- Gross profit margin - Marge brute
- Credit terms - Conditions de crédit
- Working capital turnover ratio - Ratio de rotation du fonds de roulement
- Liquidity ratio - Ratio de liquidité
- Cost center - Centre de coûts
- Capital adequacy - Adéquation des fonds propres
- Debt service - Service de la dette
- Fair market value - Valeur vénale
- Audit opinion - Avis d'audit
- Accrual basis - Base d'engagement
- Capital gains - Plus-values
- Payroll taxes - Charges sociales
- Dual entry accounting - Comptabilité en partie double
- Operating expenses - Charges d'exploitation
- Cost of living adjustment - Ajustement du coût de la vie
- Revenue recognition principle - Principe de la reconnaissance des produits
- Break-even point - Point mort

- Solvency ratio - Ratio de solvabilité
- Income tax return - Déclaration de revenus
- Shareholder equity - Capitaux propres
- Bad debt expense - Dépense pour créances douteuses
- Credit rating - Cote de crédit
- Stockholder's equity - Capitaux propres
- Leverage ratio - Ratio d'endettement
- Tax refund - Remboursement d'impôt
- External audit - Audit externe
- Capital gain - Gain en capital
- Book value - Valeur comptable
- Statement of cash flows - Tableau des flux de trésorerie
- Operating cycle - Cycle d'exploitation
- International accounting standards - Normes comptables internationales
- Gross profit - Bénéfice brut
- Liquidation - Liquidation
- Cash receipts - Encaissements
- Going public - Introduction en bourse
- Management fee - Frais de gestion
- Treasury stock - Actions en trésorerie
- Receivables turnover - Rotation des comptes clients
- Perpetual inventory - Inventaire perpétuel
- Audit committee - Comité d'audit
- Margin of safety - Marge de sécurité
- Cost driver - Facteur de coût
- Breakdown of expenses - Détail des dépenses
- Fair trade - Commerce équitable
- Trade credit - Crédit commercial
- Audit trail - Piste d'audit
- Capital investment - Investissement en capital
- Income statement - Compte de résultat
- Deficit - Déficit

- Financial disclosure - Divulgation financière
- Audit trail - Piste d'audit
- Bookkeeping - Tenue de livres
- Comparative financial statements - États financiers comparatifs
- Contingent liability - Passif éventuel
- Cost accounting - Comptabilité analytique
- Credit terms - Conditions de crédit
- Current assets - Actifs circulants
- Current liabilities - Passifs circulants
- Debt ratio - Ratio d'endettement
- Debit - Débit
- Depreciation - Amortissement
- Earnings before interest and taxes (EBIT) - Bénéfice avant intérêts et impôts (BAII)
- Earnings before interest, taxes, depreciation, and amortization (EBITDA) - Bénéfice avant intérêts, i
  et amortissement (BAITDA)
- Equity financing - Financement par capitaux propres
- Expense - Dépense
- External audit - Audit externe
- Fiduciary - Fiduciaire
- Financial analyst - Analyste financier
- Financial audit - Audit financier
- Financial institution - Institution financière
- Financial modeling - Modélisation financière
- Fiscal year - Exercice fiscal
- Fixed assets - Immobilisations
- Fixed cost - Coût fixe
- Forensic accounting - Expertise comptable judiciaire
- Fraud - Fraude
- Full disclosure - Pleine divulgation
- Generally Accepted Accounting Principles (GAAP) - Principes comptables généralement reconnus
- Gross profit - Bénéfice brut
- Income tax - Impôt sur le revenu

- Internal audit - Audit interne
- Internal control - Contrôle interne
- Inventory - Inventaire
- Invoice - Facture
- Journal entry - Écriture comptable
- Liabilities - Passifs
- Liquidation - Liquidation
- Loan - Prêt
- Management accounting - Comptabilité de gestion
- Net income - Bénéfice net
- Operating expenses - Charges d'exploitation
- Overhead - Frais généraux
- Payroll - Paie
- Profit and loss statement - Compte de résultat
- Revenue - Revenu
- Return on investment (ROI) - Retour sur investissement (ROI)