

# English > Spanish glossary of accounting terms

## [Español > Inglés](#)

abnormal gain > ganancias extraordinarias  
abnormal loss > pérdidas extraordinarias  
above par > sobre la par  
above par > con prima  
accident benefits > indemnización por accidentes de trabajo  
accident benefits > beneficios por accidente  
account > cuenta  
account analysis method > método de análisis de cuenta  
account balance > balance de cuenta  
account closed > cuenta cerrada  
account number > número de cuenta  
account reconciliation > conciliación de cuenta  
account reconciliation > reconciliación de cuenta  
accountant > contador  
accountant's liability > responsabilidad del contador  
accounting > contabilidad  
accounting cycle > ciclo de operaciones  
accounting cycle > ciclo contable  
accounting entry > asiento contable  
accounting equation > ecuación contable  
accounting error > error de contabilidad  
accounting error > error contable  
accounting records > libro de asientos  
accounting records > libro contable  
accounting software > programa contable  
accounting system > sistema de contabilidad  
accounts receivable > cuentas por cobrar  
accrual accounting > contabilidad por lo devengado  
accrual date > fecha de devengamiento  
accrue > devengar  
accrue > acumular  
accrued wages > sueldos a pagar  
accrued wages > jornales por pagar  
accrued wages > salarios a pagar  
acid test ratio > coeficiente de liquidez ácida  
acid test ratio > ratio de tesorería  
acquired company > empresa absorbida  
acquisition cost > costo de compra  
acquisition cost > costo de adquisición  
activity-based costing > costeo por actividad  
actual cost > costo efectivo  
actual cost > costo real  
actual cost > costo incurrido

# Accounting English Spanish Translation

**Elena Bárcena, Timothy Read, Jorge  
Arús**



## **Accounting English Spanish Translation:**

**Accounting Dictionary** Nora Sánchez, 2004-05-10 The first English Spanish translation dictionary of accounting terms to cover the differences in accounting terminology for Spanish speaking countries This bilingual Accounting Dictionary offers not only English Spanish and Spanish English translations of accounting terms but also a Spanish Spanish section correlating the different terms used in major Spanish speaking countries The only accounting dictionary to offer such coverage this useful reference provides accounting practitioners and students with easy accurate guidance for translating in and among Argentina Chile Colombia Mexico Spain Venezuela Ideal for translating financial statements conducting audits and performing accounting functions in multinational companies Accounting Dictionary is an essential tool for all accountants financial managers and students participating in the burgeoning Spanish speaking market Order your copy today **The Translator's Handbook** Morry Sofer, 2006 Since 1997 this translator's guide has been the worldwide leader in its field and has elicited high praise from some of the world's best translators It has been fully updated in the 2006 edition

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### **Table of Contents Accounting English Spanish Translation**

1. Understanding the eBook Accounting English Spanish Translation
  - The Rise of Digital Reading Accounting English Spanish Translation
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting English Spanish Translation
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Accounting English Spanish Translation
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting English Spanish Translation
  - Personalized Recommendations
  - Accounting English Spanish Translation User Reviews and Ratings
  - Accounting English Spanish Translation and Bestseller Lists

5. Accessing Accounting English Spanish Translation Free and Paid eBooks
  - Accounting English Spanish Translation Public Domain eBooks
  - Accounting English Spanish Translation eBook Subscription Services
  - Accounting English Spanish Translation Budget-Friendly Options
6. Navigating Accounting English Spanish Translation eBook Formats
  - ePub, PDF, MOBI, and More
  - Accounting English Spanish Translation Compatibility with Devices
  - Accounting English Spanish Translation Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting English Spanish Translation
  - Highlighting and Note-Taking Accounting English Spanish Translation
  - Interactive Elements Accounting English Spanish Translation
8. Staying Engaged with Accounting English Spanish Translation
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting English Spanish Translation
9. Balancing eBooks and Physical Books Accounting English Spanish Translation
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting English Spanish Translation
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Accounting English Spanish Translation
  - Setting Reading Goals Accounting English Spanish Translation
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting English Spanish Translation
  - Fact-Checking eBook Content of Accounting English Spanish Translation
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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