Hong Kong Institute of
Accredited Accounting Technicians
香港財務會計協會

Accounting challenge

Play the matching game to keep up-to-date with the accounting language. The phases listed on the left-hand side were commonly used in the past. Match them with the new phrases that are more commonly seen under the new standards.

這個配對遊戲能更新你對會計詞彙的認識。左邊的詞組是曾經廣泛使用的，試把它們與新標準下的常見詞組配對起來。

trade debtors 商業債務人	non-current assets 非流動資產
fixed assets 固定資產	statement of cash flows 現金流量表
provision for doubtful debt 呆帳準備	statement of comprehensive income 全面收益表
provision for depreciation 折舊準備 / 備抵折舊	statement of financial position 財務狀況表
balance sheet 資產負債表	events after the reporting period 期後事項
income statement 損益表	trade receivable 應收帳款
events occurring after the balance sheet date 資產負債表日後事項	accumulated depreciation 累積 / 累計折舊
cash flow statement 現金流量表	allowance for impairment loss on accounts receivable 應收帳款減值虧損準備

Answer for the matching game:
答案:

trade debtors	商業債務人	trade receivable	應收帳款
fixed assets	固定資產	non-current assets	非流動資產
provision for doubtful debt	呆帳準備	allowance for impairment loss on accounts receivable	應收帳款減值虧損準備
provision for depreciation	折舊準備 / 備抵折舊	accumulated depreciation	累積 / 累計折舊
balance sheet	資產負債表	statement of financial position	財務狀況表
income statement	損益表	statement of comprehensive income	全面收益表
events occurring after the balance sheet date	資產負債表日後事項	events after the reporting period	期後事項
cash flow statement	現金流量表	statement of cash flow	現金流量表