

SEQ		ABR	FULL	訳
1		C	Cash	現金
2		PC	Petty Cash	小口現金
3	Current Assets	ARt	Accounts Receivable-trade	売掛金
4		ARo	Accounts Receivable-other	未収入金
5		NR	Notes Receivable	受取手形
6		LR	Loans Receivable	短期貸付金
7		IV	Inventory	商品・繰越商品
8		OS	Office Supplies(Stationery)	消耗品
9		(PR)O / (PR)E	Prepaid OO(Prepaid Expense)	前払費用
10		OR / (AC)I	OOReceivable (Accrued Income)	未収収益
		Noncurrent Assets	B	Building
12	M		Machine(Machinery)	機械・装置
13	V		Car(Vehicle)	車両運搬具
14	E		Equipment(Furniture)	備品
15	L		Land	土地
16	PT		Patent	特許権
17	LR		Loans Receivable	長期貸付金
18	AD		Accumulated Depreciation	減価償却累計額
	Current Liabilities		APt	Accounts Payable-trade
20		APo	Accounts Payable-other	未払金
21		NP	Notes Payable	支払手形
22		LP	Loans Payable	短期借入金
23		DP	Dividends Payable	未払配当金
24		ITP	Income Tax Payable	未払法人税
25		(UE)O / (UE)I	UnearnedOO(Unearned Income)	前受収益
26	OP / (AC)E	OO Payable(Accrued Expense)	未払費用	
	Noncurrent Liability	BP	Bonds Payable	社債
28		LP	Loans Payable	長期借入金
29	Equity	SC	Share Capital	資本金
30		RE	Retained Earnings	利益剰余金
31	Operating Income	S	Sales	売上高
32		OI	OOIncome(Revenue)	特殊売上
33	Finance Income	II	Interest Income	受取利息
34		DI	Dividend Income	受取配当金
35	Extraordinary Income	GSE	Gain on Sale of Equipment	固定資産売却益
36	Cost of Sales	P	Purchases	仕入
37		CS	Cost of Sales	売上原価
38	Operating Expense	SE	Salaries Expense	給料
39		AE	Advertising Expense	広告宣伝費
40		RTE	Rent Expense	支払家賃
41		CE	Communication Expense	通信費
42		UE	Utilities Expense	水道光熱費
43		TE	Travel Expense	旅費交通費
44		ISE	Insurance Expense	保険料
45		SBE	Subscription Expense	購読料
46		OSE	Office Supplies Expense	消耗品費
47		DE	Depreciation Expense	減価償却費
48	ME	Miscellaneous Expense	雑費	
49	Finance Expense	IE	Interest Expense	支払利息
50	Extraordinary Expense	LSE	Loss on Sale of Equipment	固定資産売却損
51		IT	Income Tax	法人税
52		IS	Income Summary	損益