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| **Accounting and financial statements** |  |
| accounts receivable |  Außenstände, Forderungen  |
| asset |  Vermögen, Aktivposten  |
| auditing |  Buchprüfung (inspection and evaluation of accounts by a second set of accountants) |
| "creative accounting" |  Using all available methods to hide the true financial situation of a company |
| credit |  Kredit, Kreditposten, Guthaben; gutschreiben (verb) |
| debit |  Belastung, Lastschrift, Schuldposten; belasten (verb) |
| debt |  Schuld |
| depreciation |  Abschreibung, Wertminderung, Wertverlust  |
| Internal Revenue Service (US) Inland Revenue (UK) |  Finanzamt |
| liability |  Verbindlichkeit, Passivposten  |
| loss |  Verlust |
| overheads |  Gemeinkosten, Festkosten |
| partnership |  Personengesellschaft, GbR |
| profit |  Gewinn |
| self-proprietorship |  Selbständiger |
| tax return |  Steuererklärung |
| turnover |  Umsatz |