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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 |