Санхүү ба аудитын Монгол Англи нэр томьёо

150 нэр томьёо ба хэрэглэх өгүүлбэр

Энэ сан нь санхүүгийн тайлан, ажлын баримт, харилцаанд түгээмэл хэрэглэгдэх нэр томьёог хайж ашиглах ажлын лавлах юм. Англи өгүүлбэрүүд нь өөрсдөө боловсруулсан хэрэглээний жишээ; албан стандартын тодорхойлолт, баталгаат орчуулга биш. Нэг үгийн утгыг гэрээ, стандарт, тайлангийн өгүүлбэрийн нөхцөлд нь сонгоно.

Тайлангийн кейст ашигласан 2026 оны 300 саяын орлого, 32 саяын үйл ажиллагааны ашиг, 17 саяын цэвэр ашиг нь зохиомол жишээ. Нэр томьёоны сан татварын хувь, тайлагнах хугацаа эсвэл эрх зүйн дүрэм тогтоохгүй.

Тайлагнал

Монгол	English	Өгүүлбэрийн жишээ
Санхүүгийн тайлан	Financial statements	The financial statements cover the year ended 31 December 2026.
Санхүүгийн байдлын тайлан	Statement of financial position	The statement of financial position presents assets, liabilities and equity.
Ашиг алдагдлын тайлан	Statement of profit or loss	Revenue is presented in the statement of profit or loss.
Мөнгөн гүйлгээний тайлан	Statement of cash flows	The statement of cash flows explains the change in cash.
Өмчийн өөрчлөлтийн тайлан	Statement of changes in equity	Dividends are presented in the statement of changes in equity.
Тодруулга	Notes to the financial statements	The notes describe significant transactions during the year.
Тайлант үе	Reporting period	The reporting period began on 1 January 2026.
Тайлант огноо	Reporting date	The loan balance was confirmed at the reporting date.
Харьцуулсан мэдээлэл	Comparative information	Comparative information relates to the preceding year.
Бэлтгэсэн суурь	Basis of preparation	The basis of preparation is described in Note 2.
Бүртгэлийн бодлого	Accounting policy	The accounting policy explains how revenue is recognised.
Бүртгэлийн тооцоолол	Accounting estimate	The useful life is an accounting estimate.
Материаллаг байдал	Materiality	Materiality depends on the nature and size of the information.
Хуримтлалын суурь	Accrual basis	Expenses are recorded on an accrual basis.
Тасралтгүй үйл ажиллагаа	Going concern	Management assessed the entity's ability to continue as a going concern.
Толилуулгын валют	Presentation currency	The presentation currency is the Mongolian tugrik.
Үйл ажиллагааны валют	Functional currency	The entity's functional currency is the Mongolian tugrik.
Дахин толилуулга	Restatement	The restatement affected the comparative figures.
Дахин ангилал	Reclassification	The reclassification did not change total equity.
Нэгтгэсэн тайлан	Consolidated financial statements	The consolidated financial statements include the parent and its subsidiaries.

Хөрөнгө

Монгол	English	Өгүүлбэрийн жишээ
Хөрөнгө	Asset	The asset is used in the entity's operations.
Эргэлтийн хөрөнгө	Current asset	Trade receivables are presented as current assets in this example.
Эргэлтийн бус хөрөнгө	Non-current asset	Equipment is presented within non-current assets.
Мөнгө ба түүнтэй адилтгах хөрөнгө	Cash and cash equivalents	Cash and cash equivalents increased by MNT 5 million.
Хязгаарлагдсан мөнгө	Restricted cash	The restricted cash secures a bank guarantee.
Дансны авлага	Trade receivables	Trade receivables are analysed by customer.
Авлагын насжилт	Receivables ageing	The receivables ageing report identifies overdue balances.
Алдагдлын сан	Loss allowance	The loss allowance was updated at year end.
Хүлээгдэж буй зээлийн алдагдал	Expected credit losses	The estimate of expected credit losses uses relevant information.
Бараа материал	Inventories	Inventories include goods held for sale.
Цэвэр боломжит үнэ цэнэ	Net realisable value	Damaged inventory was assessed for net realisable value.
Үндсэн хөрөнгө	Property plant and equipment	Property, plant and equipment includes office equipment.
Хуримтлагдсан элэгдэл	Accumulated depreciation	Accumulated depreciation is deducted from cost.
Ашиглах хугацаа	Useful life	The useful life of the equipment is five years in this example.
Үлдэх өртөг	Residual value	The estimated residual value is zero in this example.
Дансны үнэ	Carrying amount	The carrying amount of the asset is MNT 8 million.
Үнэ цэнийн бууралт	Impairment	An impairment assessment was performed for the asset.
Биет бус хөрөнгө	Intangible asset	The software licence is assessed as an intangible asset.
Ашиглах эрхийн хөрөнгө	Right of use asset	The right of use asset relates to leased office space.
Урьдчилж төлсөн зардал	Prepayment	The prepayment relates to services to be received next year.

Өр төлбөр

Монгол	English	Өгүүлбэрийн жишээ
Өр төлбөр	Liability	The liability is payable to an external supplier.
Богино хугацаат өр төлбөр	Current liability	The current liability is expected to be settled in the operating cycle.
Урт хугацаат өр төлбөр	Non-current liability	Non-current liabilities include the long-term portion of borrowings.
Дансны өглөг	Trade payables	Trade payables are reconciled to supplier statements.
Хуримтлуулсан зардал	Accrued expense	The accrued expense relates to services already received.
Банкны зээл	Bank borrowing	The bank borrowing is repayable under an agreed schedule.
Түрээсийн өр төлбөр	Lease liability	The lease liability is supported by a payment schedule.
Зээлийн богино хугацаат хэсэг	Current portion of borrowings	The current portion of borrowings is disclosed separately.
Нөөц өр төлбөр	Provision	The provision reflects the estimated settlement amount.
Болзошгүй өр төлбөр	Contingent liability	The contingent liability is described in the relevant note.
Гэрээний өр төлбөр	Contract liability	The advance from the customer is recorded as a contract liability.
Зээлийн гэрээний нөхцөл	Loan covenant	The entity reviewed compliance with the loan covenant.
Барьцаа	Collateral	The property is provided as collateral for the loan.
Баталгаа	Guarantee	The entity disclosed a guarantee issued for a related party.
Төлөлтийн хугацааны шинжилгээ	Maturity analysis	The maturity analysis groups payments by contractual due date.

Өмч

Монгол	English	Өгүүлбэрийн жишээ
Өмч	Equity	Total equity increased during the year.
Хувь нийлүүлсэн хөрөнгө	Share capital	Share capital increased following a cash contribution.
Хуримтлагдсан ашиг	Retained earnings	Retained earnings include current-year profit less dividends.
Ногдол ашиг	Dividend	The dividend was approved by the shareholders.
Өмчлөгчийн хөрөнгө оруулалт	Owner contribution	The owner contribution was received in cash.
Өмчлөгчид хуваарилсан дүн	Distribution to owners	The distribution to owners reduced equity.
Хяналтын бус хувь оролцоо	Non-controlling interest	Non-controlling interests are presented within equity.
Халаасны хувьцаа	Treasury shares	Treasury shares are held by the issuing entity.
Дахин үнэлгээний нэмэгдэл	Revaluation surplus	The revaluation surplus is presented in equity.
Хувьцаанд ногдох ашиг	Earnings per share	Earnings per share is presented where the applicable requirements demand it.

Орлого ба зардал

Монгол	English	Өгүүлбэрийн жишээ
Орлого	Income	Income includes revenue and other gains.
Борлуулалтын орлого	Revenue	Revenue increased to MNT 300 million.
Гүйцэтгэлийн үүрэг	Performance obligation	The contract includes a distinct performance obligation.
Гэрээний хөрөнгө	Contract asset	The contract asset is assessed separately from trade receivables.
Гүйлгээний үнэ	Transaction price	The transaction price includes the agreed consideration.
Хувьсах төлбөр	Variable consideration	The estimate of variable consideration was reviewed.
Борлуулалтын өртөг	Cost of sales	Cost of sales relates to the goods sold during the year.
Нийт ашиг	Gross profit	Gross profit equals revenue less cost of sales in this presentation.
Үйл ажиллагааны ашиг	Operating profit	Operating profit was MNT 32 million in the example.
Санхүүжилтийн зардал	Finance costs	Finance costs include interest on the bank borrowing.
Татварын өмнөх ашиг	Profit before tax	Profit before tax was MNT 27 million.
Тайлант үеийн ашиг	Profit for the year	Profit for the year was MNT 17 million.
Бусад дэлгэрэнгүй орлого	Other comprehensive income	Other comprehensive income is presented separately from profit or loss.
Элэгдлийн зардал	Depreciation expense	Depreciation expense is included in operating expenses.
Удирдлагын тодорхойлсон гүйцэтгэлийн хэмжүүр	Management defined performance measure	The entity assessed whether the measure is a management-defined performance measure under IFRS 18.

Мөнгөн урсгал ба санхүү

Монгол	English	Өгүүлбэрийн жишээ
Үйл ажиллагааны мөнгөн урсгал	Operating cash flows	Operating cash flows include receipts from customers in this example.
Хөрөнгө оруулалтын мөнгөн урсгал	Investing cash flows	Purchases of equipment are included in investing cash flows.
Санхүүжилтийн мөнгөн урсгал	Financing cash flows	Proceeds from share capital are included in financing cash flows.
Шууд арга	Direct method	The entity uses the direct method for operating cash flows.
Шууд бус арга	Indirect method	The indirect method reconciles profit to operating cash flows.
Эргэлтийн хөрөнгийн цэвэр дүн	Working capital	Working capital changed as receivables and inventories increased.
Хөнгөлөлтийн хувь	Discount rate	The discount rate is supported by documented assumptions.
Өнөөгийн үнэ цэнэ	Present value	The present value reflects the timing of future payments.
Үр ашигт хүүгийн хувь	Effective interest rate	The effective interest rate is used in the relevant amortised cost calculation.
Хорогдуулсан өртөг	Amortised cost	The loan is measured using the applicable amortised cost requirements.

Татвар

Монгол	English	Өгүүлбэрийн жишээ
Орлогын татварын зардал	Income tax expense	Income tax expense is presented separately in the example.
Татварын өглөг	Tax payable	Tax payable is reconciled to the filed return and payments.
Тухайн үеийн татвар	Current tax	Current tax is calculated using the applicable tax rules.
Хойшлогдсон татвар	Deferred tax	Deferred tax is assessed separately from current tax.
Татварын суурь	Tax base	The tax base may differ from the carrying amount.
Түр зөрүү	Temporary difference	The temporary difference arises from different measurement bases.
Татвар ногдох түр зөрүү	Taxable temporary difference	The taxable temporary difference was analysed by asset.
Хасагдах түр зөрүү	Deductible temporary difference	The deductible temporary difference was considered in the deferred tax assessment.
Хойшлогдсон татварын хөрөнгө	Deferred tax asset	Recognition of the deferred tax asset was supported by an assessment.
Хойшлогдсон татварын өр	Deferred tax liability	The deferred tax liability is presented in the statement of financial position.
Нэмэгдсэн өртгийн албан татвар	Value added tax	Value added tax is reconciled to invoices and returns.
Суутган татвар	Withholding tax	Withholding tax obligations were reviewed for the payment.
Татварын алдагдал	Tax loss	The unused tax loss was assessed under the applicable rules.
Татварын тайлан	Tax return	The tax return was reconciled to the accounting records.
Татварын тулгалт	Tax reconciliation	The tax reconciliation explains differences between accounting and tax amounts.

Аудит

Монгол	English	Өгүүлбэрийн жишээ
Аудитын эрсдэл	Audit risk	The auditor assessed audit risk when planning the engagement.
Материаллаг буруу илэрхийллийн эрсдэл	Risk of material misstatement	The risk of material misstatement was assessed at the relevant level.
Уламжлалт эрсдэл	Inherent risk	Inherent risk was considered before evaluating related controls.
Хяналтын эрсдэл	Control risk	Control risk was considered in designing further procedures.
Илрүүлэх эрсдэл	Detection risk	The audit approach considers detection risk.
Батламж мэдэгдэл	Assertion	The procedure addresses the completeness assertion.
Оршин байх	Existence	The test addresses the existence of inventory.
Бүрэн байдал	Completeness	The search for unrecorded liabilities addresses completeness.
Үнэлгээ	Valuation	The auditor evaluated the valuation of receivables.
Эрх ба үүрэг	Rights and obligations	The ownership document supports rights and obligations.
Хугацааны зааг	Cut off	The cut-off test examines transactions around year end.
Аудитын нотолгоо	Audit evidence	The conclusion is supported by audit evidence.
Нотолгооны хүрэлцээ	Sufficiency of audit evidence	Sufficiency concerns the quantity of audit evidence obtained.
Нотолгооны зохистой байдал	Appropriateness of audit evidence	Appropriateness concerns the quality of audit evidence.
Гадаад баталгаажуулалт	External confirmation	The auditor received an external confirmation directly.

Аудит — үргэлжлэл

Монгол	English	Өгүүлбэрийн жишээ
Хяналтын сорил	Test of controls	The test of controls evaluated the operation of the control.
Мөн чанарын горим	Substantive procedure	The substantive procedure examined the recorded balance.
Аналитик горим	Analytical procedure	The analytical procedure compared recorded amounts with an expectation.
Аудитын түүвэр	Audit sampling	Audit sampling was used for the selected population.
Олонлог	Population	The population was reconciled to the general ledger.
Аудитын ажлын баримт	Audit documentation	Audit documentation records the work performed and conclusions reached.
Мэргэжлийн үл итгэх байр суурь	Professional scepticism	The auditor maintained professional scepticism throughout the work.
Мэргэжлийн үнэлэмж	Professional judgement	The selection of procedures requires professional judgement.
Удирдлагын бичгээр өгсөн мэдэгдэл	Written representation	The auditor obtained a written representation from management.
Залруулаагүй буруу илэрхийлэл	Uncorrected misstatement	The uncorrected misstatement was included in the final evaluation.

Хяналт ба баримт

Монгол	English	Өгүүлбэрийн жишээ
Дотоод хяналт	Internal control	Management is responsible for relevant internal control.
Үүргийн зааглалт	Segregation of duties	Segregation of duties separates approval from payment processing.
Эрх олголт	Authorisation	The payment requires documented authorisation.
Тулгалт	Reconciliation	The bank reconciliation was reviewed by a second person.
Анхан шатны баримт	Source document	The entry is supported by a source document.
Ерөнхий журнал	General journal	The general journal contains the recorded entries.
Ерөнхий дэвтэр	General ledger	The subsidiary records are reconciled to the general ledger.
Шалгах баланс	Trial balance	The trial balance was used to prepare the statements.
Аудитын мөр	Audit trail	The audit trail links the entry to its source document.
Холбоотой тал	Related party	Transactions with the related party are identified separately.

Шинжилгээ

Монгол	English	Өгүүлбэрийн жишээ
Нийт ашгийн хувь	Gross profit margin	Gross profit margin is calculated using gross profit and revenue.
Цэвэр ашгийн хувь	Net profit margin	Net profit margin relates net profit to revenue.
Эргэлтийн харьцаа	Current ratio	The current ratio compares current assets with current liabilities.
Түргэн хөрвөх харьцаа	Quick ratio	The quick ratio uses the stated definition of liquid assets.
Өр өмчийн харьцаа	Debt to equity ratio	The debt to equity ratio uses the defined debt measure.
Авлага цуглуулах хоног	Receivable days	Receivable days were calculated using average receivables.
Бараа хадгалах хоног	Inventory days	Inventory days were calculated using average inventory and cost of sales.
Төсөв	Budget	The budget reflects the approved operating plan.
Зөрүүний шинжилгээ	Variance analysis	Variance analysis compares actual results with the budget.
Мэдрэмжийн шинжилгээ	Sensitivity analysis	The sensitivity analysis changes one specified assumption.

Ашиглах эх сурвалж

IAS 1 Санхүүгийн тайлангийн толилуулга
https://www.ifrs.org/issued-standards/list-of-standards/ias-1-presentation-of-financial-statements/

IFRS 18 Хэрэглэх хугацаа ба шинэ шаардлага
https://www.ifrs.org/issued-standards/list-of-standards/ifrs-18-presentation-and-disclosure-in-financial-statements/

IAASB 2025 гарын авлага
https://www.iaasb.org/publications/2025-handbook-international-quality-management-auditing-review-other-assurance-and-related-services

Хувилбар 1.0, 2026-11-10. Нэр томьёог байгууллагын хэрэглэж буй албан орчуулга, стандартын хувилбартай тулгана. Терминологийн ялгааг нэг баримт дотор тууштай хэрэглэнэ.