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THE TSAI SHANG MATE

1927 Year Book

OF THE

Peking College of Commerce and Finance

BY

THE TSAI SHANG MATE COMMITTEE

Published by the class of 1927



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費起鶴校長
President C. H. Fei

竊嘗謂學者之通病不招孤陋寡聞之誚即貽馳騫失據之譏何則吾人學期致用必以切於人生實用者爲歸彼拘墟自守與好高務遠者均無當也概自近數十年來世界學術思想之演變極盡波譎雲詭之觀中外人士在此新思想變遷之際庸陋無聞者無論已而所稱爲庸中之佼佼者率皆各據其研究之所得撰爲論說著述等身按其理想之宣傳亦頗能自圓其說然一察其個人所持之論點見仁見智迥不雷同唯物唯心互相標榜各是其是各非其非推而至於其極必悉反夫共同之旨趣以自成一家之言甚至離經畔道所弗計也凡如此類無非欲憑其個人之冥想以自炫於一時學者不察亦即以厭故喜新驚奇立異之普通性從而附和之尊崇之研求之若有偶爾詰難者亦必曲爲之解釋迴護焉兀兀窮年惟茲是務雖讀書半世而精神才力俱消磨於無用之鄉偷一問其關於人類需要之學術智能則瞠目結舌而不知所對噫信如斯也可哀亦可憐矣以是知青年學子亦各就其性之所近志之所向潛心力學以期造成有用之才斷不可徒慕新奇高遠之學說致終身學業無成無所歸宿然則又烏可不知所擇哉

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PREFACE

The most urgent problem of China at present is the provision of livelihood for a large portion of the population and its improvement for an even larger one. If unemployment figures sometimes reach hundreds of thousands in the Western countries, there are often tens of millions of destitutes in China, especially when famine or internal warfare is widespread. If a certain proportion of any foreign population is on the poverty line, the majority of our people, especially in the northern provinces, is on or below it. Such difficult livelihood frustrates the proper and healthy development of all social and economic activities, retards the progress of civilization, and in spite of the national awakening in recent years, may eventually spell the ruin of the whole nation.

The graduates of the Peking College of Commerce and Finance have had good training in economics and business courses under an able President and competent professors, and they have great opportunity to help promote the economic development of the nation in the different lines of work they take up after their graduation. Many of its former graduates are occupying important and responsible positions in business, and there is no doubt that the 1927 and later classes will produce as many useful men, who will apply their college training to improve China's economic conditions. To provide better living for the masses, larger production of economic goods is necessary. It may be beautiful theory to conjure up a millenium by an equal distribution of wealth in the country, but the same theorists would be surprised, if their plan were carried out, by the insignificant amount that would be the share of each of the four hundred million people as a result of such distribution. Would there be, for instance, more rice and wheat for general consumption when the quantity produced and that available for importation remain the same? Unless there is much increase in production, it is impossible to provide for or improve the living conditions of the masses by a mere change of method of distribution. Great hope, therefore, lies with the students of this college, with their training in banking, commerce and all kinds of business methods, to promote production by applying themselves to these lines of work, thereby rendering a most important service to their Fatherland.

D. K. Lieu 劉大鈞, F.R.S.A.

Peking, April 16, 1927.

序

吾國今日最大問題莫若爲多數人民謀生活之道而對於已有生計者謀改進之方考國際間彼此失業者之比例吾國爲數恒什百倍於歐美例如彼方數可十萬在吾已及百萬而當吾水旱爲災或干戈擾攘之際則其數更鉅設更就生活狀況言之在彼少數之人瀕於艱困在吾則貧窮者佔大多數而以北部諸省爲尤甚此可驚可怖之現象既深礙一切社會經濟之發展與夫文明之普及且足以陷全國於崩潰吾民族自覺運動縱已萌芽於近歲或將拯亡莫及焉

北京財政商業專門學校歷屆畢業諸子皆得挾所學以應社會之需雖經濟界業務紛繁諸子所往咸克勝任今則居要職者且不乏人是已悉獲建樹國家經濟之機會而今後各屆畢業者之足以繼此盛事又奚待言夫欲解吾民今日之困首須有巨量生產彼高唱均產者乍聽之似爲救貧之妙論然苟見諸實行當愕然於吾四萬萬同胞每人所獲之微蓋今日救貧之道乃特增加全部生產額量以改善人民之生活非僅分配方法之變革所可奏效者也財商專校諸子既明經濟學原理又得專修銀行鐵路財政商業各科畢業之後各就所學者而致力焉其造福國家者豈淺鮮哉

中華民國十六年四月十六日丹徒劉大鈞序於北京西城之籐蔭精舍

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Chapel



Welcome to Dr. D. K. Lieu (劉大鈞)

風 校 訓 校



COLLEGE HISTORY

China had practically no commercial relations with foreign nations before the middle of the last century. With the growth of industrial and commercial organizations in the country and the increase in complexity of foreign and domestic trade, the need for a training which would aid our people in mastering the principles of administration has become more and more pressing. The Peking College of Commerce and Finance was among the first institution in the country to recognize and meet this wide-spread demand for education for business. It was established by the Educational Department of the Peking Y. M. C. A. in 1914.

With the active co-operation of leading educators, the curriculum has been carefully planned with the view of providing the most effective and scientific training and practical preparation for business careers. From the first, the College was successful and soon established an enviable reputation for thorough work and has steadily maintained a position of educational leadership in the field of education for business.

Since this College was established a large number of students have been enrolled, of whom three hundred and forty-six have received their diplomas. The rapidly increasing number and the quality of the openings available for men graduating from the College and the satisfactory progress in business made by men recently completing the course give clear evidence of the fundamental soundness of the aim of the College.

More recently, the College officials, appreciative of the fact that business soon becomes a profession, have planned to extend the work of the College of Commerce and Finance to include a basic training and specialization in various fields of business administration and secretarial training. It is hoped that the graduate can easily enter any of the outstanding universities in Europe or America if he so desires or can go into business work with a preparation which gives him promise of rapid progress into executive work.

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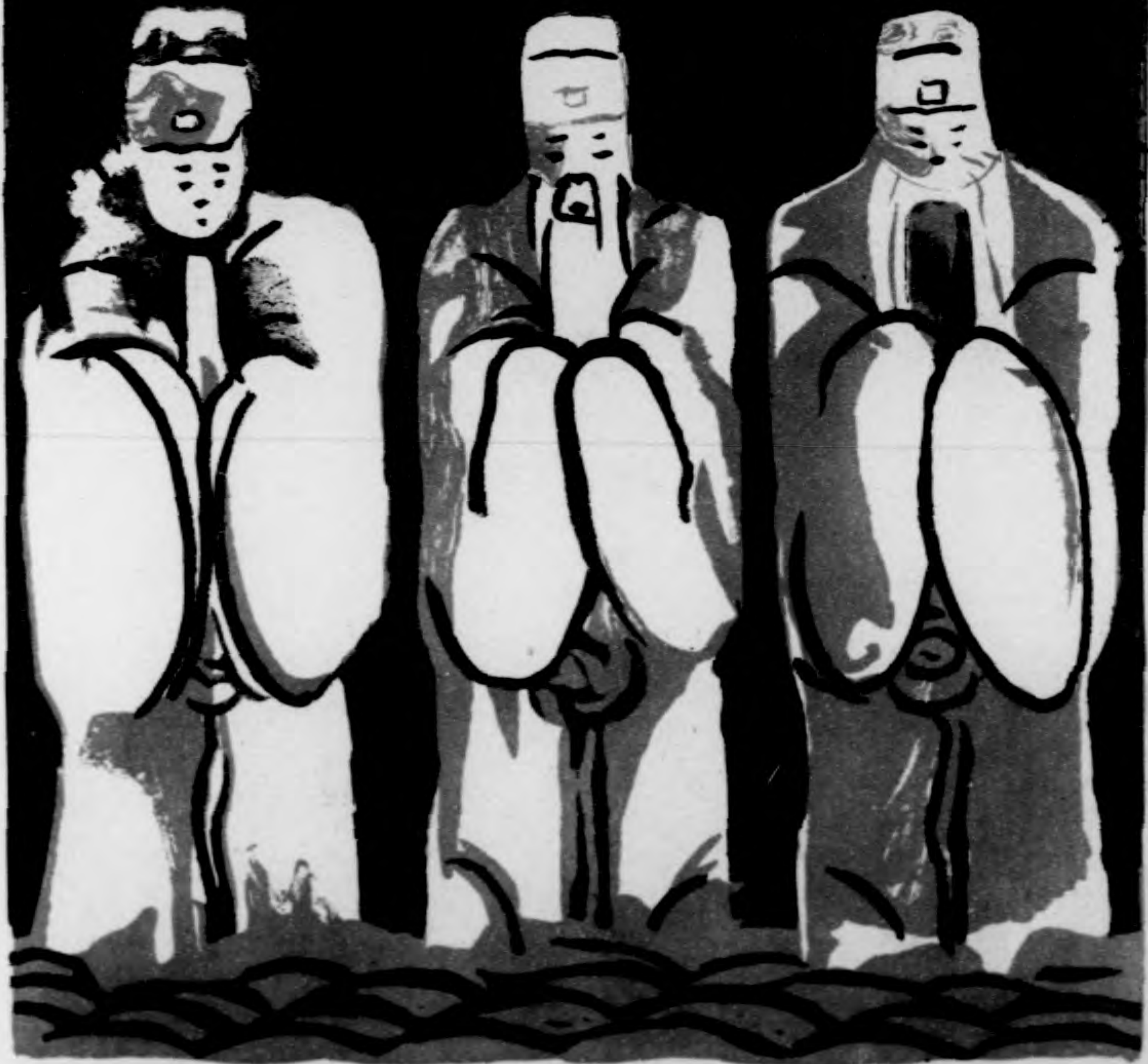


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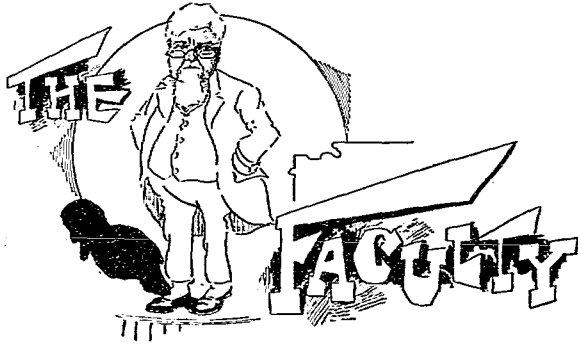
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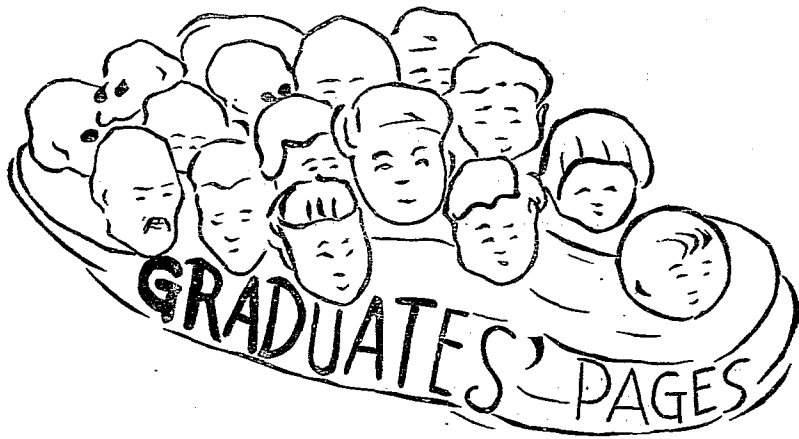
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HISTORY OF THE CLASS OF 1927

During the junior year there were three sections in our class, each with about thirty members making a total of ninety. This year only fifty-three remain. However, we were not discouraged by this decreased number, but marched along with greater vigor and ambition until now we are reaching the final goal of graduation.

Our history began in the Fall, 1922. During the first year, being the youngest class and at the same time new-comers, there is not much to be told.

When we entered the second year we found that we were insufficient of knowledge and without a good foundation of learning and could hardly make a study into the various profound and important commercial sciences in the coming years. So every one of us made an effort to study and as a result we gained very much during that year. However, unfortunately, at the end of the year the Shanghai May 30 Incident broke out; our College was suspended and we all voluntarily joined the great Student Movement in which many of our men showed their patriotism and undaunting spirit.

Then came third year, the Golden Age of our Class History. Through an increased number of new fellows our class was greatly enlarged and strengthened. These new members were not only highly qualified but also were pleasing and helpful friends. On account of this increase of membership our College divided the class into three sections with the result that each section tried very hard to show the spirit of their own section. The A Section was noted for its spirit of cooperation, the B Section, its spirit of diligence and the Section consisted of many athletes who were especially skillful and noted in basket-ball. The organizations of this year which ought to be mentioned were the Lee Tse Fraternity, Bookkeeping Investigating Club, the Chinese Literary Club, and the English Speaking Society. In a word, much experience and knowledge were obtained during this early.

And now we approach the end of our journey. We are not the big class that we were, but through Natural Selection only the most prominent members still remain. With voluntary energy and undaunting faith we assumed the leadership in the College. The College Y. M. C. A. and the Social Discussion Club would not have prospered, had they not so many members from our class. As to the other organizations, we have the Accounting Research Club, Economics Studying Club, and the Chrysanthemum, and English Speaking Society. Individually, we like to mention Messrs H. C. Mao, C. C. Sha, P. I. Sun, and Y. H. Chiao who are the stars in the College Basket-ball Team. In addition, there are Mr. I. M. Tsai, the noted Chinese debator and Mr. J. H. Chen, the prize winner of the English Speaking Contest. Furthermore, we wish to state that Mr. C. C. Chang has carried away the first honor in the Peking Bowling Championship. Indeed, he is quite worthy of the name "Bowling Lord" which is usually addressed to him by all. The enthusiasm of many of our class-mates is appreciated by fellow students. Our President W. C. Hua, Vice-President W. N. Liu and S. T. Chao, the head of the Lee Tse Fraternity are typical examples of enthusiastic students.

Thus ends this brief history of our class. During these four years much has been accomplished. The end of our journey is fast approaching; both joy and sorrow are intermingled in our minds. Thinking of the duties and responsibilities, we tremble, nevertheless we must march toward our future with cheerfulness and bravery.

J. H. Chen

離別辭

我們同學相聚相樂好幾年了，平日在一起讀書遊戲，過的生活是理想的，天真的，青春的，活潑的，互助的，相愛的，忽然今天要我拿起筆來作一篇別離辭，不禁使我震驚得一大陣：「難道我們就要分離了嗎？」過了許久我才清醒了些，各種沈重的感想不知不覺的就塞滿了我的腦海了！

依了各人環境的支配，我們大部的人都要走進社會黑暗的門裏去。在那里，我們不得不被冠的帶上假面具適應各種惡的環境以圖生存。從此我們就脫離了理想的，內心所希望的生活了；完全受外力的驅遣，支配，甚至壓迫，自然而然的我們就匆匆於地作個恭順的臣民；不然，你就是「革命」叛徒，必定仍要犧牲於他們的壓迫之下！

如此習以為常，漸漸我們墮落在那樣社會里生活一點也不覺得不安了；我們都主張並且實行保守，不承認有「頑固」的名辭；一切自己內心所燃燒要爆發出來的青春的熱情，毫無保留地直認之為「罪惡」，用五年來的道德的大石頭來將它壓熄回去，免得它奔放出來；不承認有「自己」，却不會失掉了「自己」；他人的批評和見地便是我們的主張；否認人生為快樂，却又不去負苦，沒有幾勇的表現，但心中裝滿了自己是「弱者的思念」；完全成個死氣沈沈行將就木的老朽，失去了青春，失去了活潑。在此時期我們就更進一步的作為社會惡勢力的萬劫不復的奴隸了！

年齒加多，自私之慾也漸增大，而終難求得有滿足之一日；於是對於同伴就不免互相怨……嫉……恨……一夙日的友誼一變而為仇恨；往昔的相愛一變而為相殺。一切事都以自己的利益為中心，與我無益的，雖是無害，也要破壞，因為嫉妬在那裏支使你，沒有互助，合作，親切，同情，……在此時代，我們已竟變作黑暗勢力的主動了，也同樣的壓迫，同化未來的青年人，使他們踏着我們的足跡走，與我們當初受旁人的壓迫同化時是一樣的，直至漸進的青年人變作「順臣」，「奴隸」和「黑暗的勢力」之後，補充我們死去遺留的地位而後已！

我想到這裏，好像面前發黑，四周的空氣增加了重量，似乎已墜入黑暗之城里去了……不禁使我一抖，才覺醒過來，在這個時候我才知道：現在我們理想的，天真的，青春的，活潑的，相愛的，互助的生活是有價值的，寶貴的……而且不久……只不過是很短的時期，就要結束了的！

我們現在不得不說一聲別離，我們今天互相握手言別固然是免不掉戀戀，但是再想起我們就要走進黑暗社會里去，從此就要與我們的理想，青春……等等別離，更是應當歌頌的呀！

別離的禮物各人都預備一份吧！但是請你們千萬不要忘了「保存理想，青春，互助，相愛」的那件頗大的大禮物呀！

毛學謙

于廷樞

博學之審問之慎思之明辨之篤行之（中庸）
 于君字敬宸黑龍江省拜泉縣人也天資穎悟
 秉性豪爽待人誠實和藹故同學多樂與之友焉且
 其嘗語人曰人之求學非爲富也乃欲輔助人也其
 思想之清高抱負之遠大可知而知矣民國十一年
 秋來京考入平民大學政治經濟科十二年冬又轉
 學於財商專校入校後孜孜不倦所習之各科皆有
 心得課有餘力除博覽羣籍外於攝影一術頗稱絕
 藝凡京都內外之佳景無不列入君之卷冊今夏畢
 業後欲負笈新大陸以資深造焉

唐貫青



T. S. Yu

Yu, our oldest classmate, is of that type of man who possesses undaunting spirit and wide experience. Before entering the College he was a business man and yet, he cheerfully and resolutely gave up his favorite occupation and once more put on his student's clothes. He believes that "knowledge is power" and that a man without knowledge can accomplish hardly anything useful and beneficial to society. Indeed, he is bound for splendid achievement.

J. H. Ch'en

張世增



余幼讀經史喜獵經濟之學及長閱中外著作志學
益堅每有心得輒精研弗輟而今七事瑣迫雖不暇
興奮專攻然亦能於課外博覽羣籍冀達實試之境
或盡其所學克入著作之林皆有功於社會國家之
舉也茲承諸師友以各爾言志爲倡因書此以述志

S. T. Chang

“Here is a well-bred youth of great scope,
Upon whom lies China's new hope.”

Mr. Chang is a wonderful youth of fine parts. He has applied himself with so much diligence to his studies, that there are very few celebrated books which he is not acquainted with. He always keeps in touch with society, whereby much experience is added to his stock. His familiarity with the customs, manners, actions, and writings of the ancients, makes him a very delicate observer of what now happens to him. He is indeed the very youth China needs!

C. Spartan Kuo

劉維向

劉君維向字次綱山東安邱人也性情溫厚樸
實耐勞節儉從事篤志好學謹言慎行出悌入孝爲
人謀以忠與朋交以誠師傳學而不厭誨人諄而不
倦爲人若此庶乎近焉

蔭周



W. H. Liu

Mr. Liu, being a true follower of Jesus Christ, is a smart young man who plans faithfully for others, deals truly with his friends, and diligently studies what is assigned by his instructors. He has the spirit of being honest and businesslike in doing all things. Besides, he is a man full of sympathy with others' feelings.

E. Y. Chang



徐以固

「洪水縱濤天隻手挽狂瀾」徐君賦性忠勇言語
爽快體雄偉善運動且讀書勤勉冠於儕輩然謙虛
自持未嘗以此自豪所謂兼資文武而致力於一科
誠奮發有爲者他日發達工商振興實業君定能挽
既倒之狂瀾作中流之砥柱非敢過譽君其勉之

極樂園丁

I. K. Hsu

Hsu is that type of man who is always diligent at studying, because of his intelligence and ambition his name nearly every time appears first on the class record. Besides being a prominent fellow in the class he is also a good friend of every body. His humorous and gentle manner often cause us to have fits of laughter. We are sure that he will be successful business man in the future.

K. S. Chao.

李葆爵

君字天民，湖南盧氏人。容貌端莊，性情和藹，持己以儉，待人以誠，舉止有則，言笑不苟，頗有乃祖惺園公遺風，論者謂其家學淵源，良有以也。曾充平校教員，未常一日曠課，並時代諸同學教授科目，其勤謹耐勞，熱心服務如此。君好學不倦，數學乃其專長，簿記會計等學，尤有心得，將來脫穎而出，自必一鳴驚人，

客鏘



P. C. Li

Li was one of the small group of students who came from Honan Province to Peking for advanced studies and was the only one of this group able to enter the Peking College of Commerce and Finance in 1925. His gentle manner has won him many friends. Besides his commercial studies he is very fond of studying Chinese literature. In the pursuit of commercial knowledge, he hopes to spend some time abroad in the near future.

T. Y. Li



趙壬煦

趙君壬煦寡言笑少嗜好善怒不形於色卓然有不
拔之才每聆其談吐似琴瑟大有游魚出聽六馬仰
秣之概然綜觀君之成功在能不棄閭室此後正宜
先人着鞭扶搖直上將來之供諸國家民生者豈可
限量耶

普源氏

J. H. Chao

(Play is play ; study is study)

Mr. Chao Jen Hsu, a native of Shansi, is a brave young man. He studies not only diligently, but also thinks profoundly. All the school-mates wish to make friends with him, because he entertains them very kindly. With thrift and toil he advises his friends now and then. Surely, he will succeed in business, as he has kept both commercial knowledge and plenty of business experience in his mind.

Jihong Lee



朱贊勛

君字蔭所蘇之武進人遠離家鄉負笈京華其
求學之志亦云堅矣性沉靜從不道人之過絕
無踰閑之行秉忠誠之品德故臨事而不苟性
無所嗜惟善歌然不常歌若君者誠可謂一老
成持重之青年也

修竹

T. H. Chu

Yin Hsin is quite a fine young man seldom found among our school mates. He is quiet and steady but active, non-talktive but sensible in speaking, with weak appearance but really in perfect health. He is not only gentle but also kind, not only polite but also courteous. Effort has been put by him, beside school studying, in research work. In class work he cares very little about the tests nor marks but always tries to secure the reality of the lessons. He is, indeed a man with enormous and dignified ambition. Now, Yin Hsin, the time comes for you to get into society, we congratulate you with sincerity for your success in any profession which you may undertake.

C. K. Meng



趙師曾

「君子盛德容貌若愚」誠愨其性熱烈其心待人
和藹而上時露春風處世率真胸懷浩然之氣且勤
學不倦每試輒列前茅守正不諛見義未落人後當
五卅案發生之時我校組織演講隊藉以喚醒國人
君每次講演慷慨激昂大聲疾呼以是聽衆無不
感動所謂誠於中不覺形於外也抱負不凡然不患
人之不知余與君相處較久獲益良多欽佩之餘略
識數語非敢有所褒揚知君者當不以余言爲過也

極樂園丁

S. T. Chao

Chao is a clever young man with a quick and critical mind. Not only has he the ability of debating but also he is capable of administrative work. We are sure that he will become well-known in the future.

K. S. Chao

陳天鐸

契聲性情和藹喜靜寡言事事勤懇待人忠誠以信
爲本諾後必踐雖遇艱難能力勝之耐性之堅爲儕
輩所不能及也課餘之暇則雖閱說部或報張善行
文屢爲師友讚道有質疑者力爲解說至問者明瞭
而後已真益友也君不好高鶩遠然前途無限量望
君勉之



振岡

T. T. Chen

Chen is a quiet, thoughtful, courteous, and bright youth. He is very much appreciated and respected because of his good character and morals. Besides, he possesses a high standing in his studies, especially in Chinese composition which is always said to be excellent. It is my conviction that he will accomplish a great deal for not only himself and his family, but also society and the country in the coming days.

K. S. Chao



焦雲祥

焦君瑞孚：奇士也，性倜儻，善談諧，謹而不
 傷雅，故人樂與之友焉；友儕無此君，即戚然
 不歡，殆其魔力之所致歟？誠奇矣哉！君天資
 聰慧，每試前列，而問難者甚衆，君亦樂爲之
 導焉；職是故，友等均相浹洽。今畢業在邇，驪
 歌一唱，別賦作矣，余特爲之傳，以誌不忘云。

翁正清

Y. H. Chiao

This friend is always active, merry, and studious. Often he acts in such a manner as to give us fits of laughter. Because of his great humor everybody wishes to associate with him. In addition to this he does not only have a steady foundation of English and Chinese but also has the prominent ability to play basket-ball very well. One more admirable characteristic which makes him a useful man both to his family and society is to serve other people with great enthusiasm and absolute sacrifice. I am sure he will be a leader who can reform this dark and sinful society.

P. T. Hsu

華文仲

魁梧其外。靈秀其中。性剛而不燥。品醇亦好談。樂交知擇。喜讀識選。遇事果斷。當事清毅。熱心服務。捨己以扶人。見義勇爲。誘毀而不顧。守身如執玉。並無半點嗜好。益公勝利己。未嘗稍有私心。志氣宏遠。每思立業於他鄉。品學兼優。當不愧爲良國民。

子願



W. C. Hua

As he is one of the officers of our class, he has always planned for class-benefit with heart and soul. He is an honest scholar, having an upright and pure heart, with grace and a serious face, he would blame and advise his friends who act with ill conduct. He has frequently spoken of the present condition of China with reflection on the mischief of party spirit which prevails even in small organizations. His skill, intellect, and good understanding, make him esteemed by all his companions.

C. Spartan Kuo.



古德壽

古君仁山秉性醇厚和藹可親舉止慎重懷抱非凡雖境遇坎坷而立志堅卓負笈來京矢志求學而其發憤之心概未因境遇而少懈朝乾夕惕刻苦自勵有時終夜不寐雖星期例假未遑少休其刻苦耐勞之毅力誠令人敬服故每試輒名列前茅以之卒獲學校之優遇師友之贊助以就其業今大功垂成愚無以贊之聊草數語以表賀忱

劉漢

T. S. Ku

Mr. Ku is a young Mohammedan and every one recongizes that he is a quiet, diligent and ambitious fellow. He treats every man in a gentle manner and does everything with careful attention. He possesses a bold and diligent spirit in conquering every hardship. Through thick and thin in his study, he has never swerved from his original purpose, but has come triumphantly forward to the present. With such a spirit, I am quite sure that he will obtain satisfactory results and will be sucessful in the future.

W. T. Sung

郭天篤

相貌堂堂舉止大方天資過人識見卓卓一望而知
 爲成功之人也同學五十餘人中蓋莫郭君天篤若
 君隴之武威人字婆僧幼即負笈他鄉足跡所至幾
 遍國內是以能操各地方言無不順熟入神他人聞
 之竟莫辨爲別鄉人此雖小節然能人所不能固有
 天賦之特質君尤專心學業精樂理動靜得宜言行
 僉吉誠儕輩中不可多得之人才也

孤



T. T. Kuo

You will recognize Mr. Kuo as a person of success at a glance,—a commanding appearance, an upright conduct, a matchless intelligence and a very wide stock of knowledge and experience. No one of his more than fifty class-mates can stand with him. Mr. Kuo is a native of Pe-Sun. He left his home for studying outside when he was young; and on account of his travelling throughout the country he can speak different dialects so well as to cause other to hear them without knowing that he is a stranger. It is nature that gives him the ability to do things which others can not do, but he also devotes his brain to knowledge and he is well-versed in music. He has proper conduct and a good eloquence and morality. Indeed he is a wonderful man among his class-mates.

C. Spartan Kuo



沈家駉

駉字叔彊性沉默貌清俊有子房風概然又摯直無
芥蒂每斤斤與人論學理不稍假讓讀書之暇好弄
弦索伊伊啞啞類雞之牡牝交相鳴得意之作如夜
深沈往往使人毛髮悚然也
贊曰五五六工落梅裂葉之風四上四尺束帛潤金
之璧

C. K. Shen

His kindness shows on his smiling face. His politeness can be recognized by his deeds. Not only this but also he is a man of thoughtfulness, whatever he says will draw the attention of every body. He is really a fine boy in our class.

宋文藻

宋君泮亭爲人抱道不苟和藹可親其執離持
下不與人論技殆得江河之卑能容百谷之水者也
舉止豪爽談吐如波浪奔濤人皆疑其爲燕趙悲歌
之士而不知彼乃東萊之望族磊落之少年也天資
聰明讀書頗得三昧平日不以分數爲懷然前茅首
名每試必中豈非吾校之佼佼哉乃人之境域遇各
有所羈我雖贈之以太阿劍其不得跨海斬長鯨何
以是惜之謹書如此以存其實

張普源



W. T. Sung

Sung is a young man of broad mindedness, frugality, and eloquence of speech. He is studious and faithful in his studies without thinking of grades, active in society and yet always occupies the first place in his class. He is thought of as the characteristic product of Yen-Chao but as a matter of fact he is a native of Tung-Lai. For some reason or other he is unable to reach his ideal destination. We sympathize with him and record this for memorandum.

H. H. Sung



戴瀛

君字仙洲幼儒於古燕山潞水世籍嚴君以其性謙
謹耐勤勞誠信厚樸命去儒就商適以故客京華仰
至聖德澤遊齊校試魯而列前茅嗣欲融中外遷財
商專校焉恒言曰古者民四居其一治其三素願庶
償乎同校聞而怡然

愚
與

Y. Tai

To develop industries and to raise educational standards are the great aims of my best classmate, Tai Ying. Powerful and strong, the quotation he often quotes is, "I want to be a helpful educator." He has decided to give his full measure of devotion to that which he is going to do. It is a matter worthy of real admiration and his determined decision makes me hope that his greatest ambition will be fulfilled.

T'ang Ying

王祖焯

歲月不居，時節如流，王君畢業之期，倏然至矣！王君夙有留學之志，因未畢業，遂趨趨焉；至使有大器晚成之嘆，孰知烟光易過，時日難留；畢業以後，王君能竟游全歐，與彼郡人士：砥礪學業而宏深焉，余無千金之劍，特有一語贈之曰：時乎時乎不再來！君勉之哉！

正清



T. C. Wang

Time flies as water flows, month by month, and year by year, till it suddenly comes to the day of the graduation of Mr. Wang. Mr. Wang had had the ambition of studying abroad, but on account of his having not graduated before, his desire was left unaccomplished and this makes him have to appear abroad a little later. Time passes quickly, neither a day nor an hour can linger; and after his graduation, he will reach his goal—traveling all through Europe, and studying studiously and profoundly with the people there. Although I have not a precious sword to present him, I will give him an epigram instead: "Time goes forever, exert yourself!"

C. Spartan Kuo



王良玉

余友王君思想清高言行奇特雖身不滿五尺而心
雄萬夫膂力過人喜獨坐每於課餘手執莊子一卷
焚香默坐怡然自吟頗有參透塵寰與脫一切之概
或問王君豈忽世而悲觀哉曰否蓋賢者先天下之
憂而憂後天下之樂而樂王君固別有懷抱也

伴
霖

L. Y. Wang

This queer fellow is particularly characterized. There seems to be nothing under the sun that satisfies him. He is always so pessimistic as to live in exclusion. Anyhow he never neglects his dominant aim in trying to get real knowledge with which he will be able to improve and reform his dark society and chaotic government. Intensive as well as extensive study is constantly accomplished. He speaks little but thinks deeply. Besides, he is so vigorous that a tall man can not compete with him in physical exercises. In one word, he is a wellrounded youth.

P. T. Hsu

張賢達

張君賢達字孝通蘇之吳縣人也丰姿秀麗聰穎異常平居恒以淡泊明志沈靜致遠自持其修學也克苦用功其待人也謙恭敦厚有常人所不能及者君幼時負笈滬濱繼而北上隻身求學冀展抱懷同學之中無不敬慕其為人非君之學行兼優足致儕輩之欽仰乎



蘊敬

H. T. Chang

Nobody can be a perfect man, but he can be said to be perfect when he possesses some prizeworthy merits. Mr. Chang is always admired by his fellows. He renders courageously all kinds of services in an efficient way with enthusiasm and an open mind. The more capacious he becomes, the more polite he is. Indeed, his beautiful literature in both Chinese and English, as well as his technical knowledge, will bring him success.

L. P. Labboun Tarne



趙崑山

君具聰穎之資而能得其用有遠大之志而克施於
行理想高尙從未隨波逐流意志堅強另有一番見
地每值問題發生君能隨意發揮淋漓盡致有旁若
無人之概蓋其心思之敏捷思想之精密有非常人
所能及者且謙遜待人樂觀處世故人皆樂與之交

極樂園丁

K. S. Chao

Our friend, K'un Shan, is a smart and honest youth. He is always cheerful and ready to render service to others. He treats every friend of his with a smiling face and a gentle manner. Not only this but he is also a scientific scholar. He never ceases to ask questions unless he thoroughly understands what he learns. Polite, studious, and enthusiastic, he is certain to have successful future.

J. H. Ch'en

張思孝

字襄伯獻縣人資質穎悟儻不羈而風度英
爽談吐典雅尤非人所及者也君課餘頗多著述間
亦投登報端宏言偉論一般人甚傾服焉君志大學
博性復沉毅努力前程光我家邦是師友所期許也



S. H. Chang

Mr. Chang is a stripling of silence and complacence,—often sitting on a backrow seat musing upon something of everything. Although we have hardly seen him expressin his opinion, but his command respect makes us not to despise him. He is enclanted by chess. Many times have we seen him playing chess with his several confidants. He is also fond of playing basket ball. Indeed, he is famous in all sports and recreations in our school. Not only this, this accomplished young man is also deeply interested in Chinese Literature and is often made a leader in our class in studying Chinese. He is one of the specialists in our class.

C. Sparton Kuo.



陳永蘇

思想清高抱負遠大心如赤子未受濁世之染口
似金人不發輕妄之論待人以誠故人皆樂而爲之
友辦事穩健故事無巨細而均能應付裕如至於爲
學之勤尤屬難能可貴復兼資質聰穎每試輒冠全
軍不僅同學欽慕即師長亦恒讚許君稱青年中之
奮發有爲者將來必有所成立也

園
丁

J. H. Ch'en

Chen is an extremely intelligent, studious, and capable young man who knows something of everything and everything of something. He is not only a good student of Chinese but is also excellent in English. His ability of speaking beautiful English was shown by the fact that he was given the first prize in the English Speaking Contest of our College in 1926. Besides being a bright scholar, Chen is also a good nature and sympathetic youth. We feel assured that a brilliant future is lying before him.

I. K. Hsu

鄧鈞

鄧鈞字秉衡山西繁峙人於民十四秋插入本班爲人不拘小節磊落無羈忠誠待人謙和處己寡言笑避聲譽然喜友廣交同學雖夥無不敬愛之君性純靜聰明精思過人故本校功課雖繁而君坦然讀之所謂聰明藏於渾厚者是也君好國學又喜繪畫每於功課之餘常描寫碑帖抹繪人物無不斐然可觀也



李葆爵

C. Chih

Good natured and peace-loving, Chih is a man whom every body wants to be friend. He never gets angry or uses a hard word. He speaks freely and melodiously to every body; so freely that he can not keep a secret for more than five minutes, and so melodiously that it makes every one smile. Look at his picture, and you will perceive it.

S. H. Hsu



常文品

常君文品字藻清燕藉勤學好問資質穎慧君體頗
長雅不好動然於健身時間偶一小試身手當者輒
披靡焉性和藹尤善談諧君之所至無不哄堂者而
其熱心公益更從未落人後也君家距校綦遠每日
騎車往還雖嚴寒酷暑未有遲到缺席者三數年如
一日君之勤學可見一斑

張思孝

W. P. Ch'ang

Ch'ang is a studious, intelligent, and courteous fellow. He is not so active as to take exercise in order to make himself strong. He does not only have the humorous characteristic of making others laugh but also possesses the ambition for social services. His home is quite far away from our college and yet he always come to class on time no matter how hot or cold the weather is. What famous leader will such an industrious young man be in the future commercial world!

P. T. Hsü

莊鴻達

溫和靜謹厚樸耐勞待人以恭處人以和君之性也
 如斯博學篤志好問深思日知其所止月無忘其所
 能君之勤學也如斯稱之爲品學兼優者信不誣也
 且天資聰穎好音樂擅歌詠尤丹青之妙手洵美術
 界之錚錚者更熱心服務若平民學校若學校青年
 會歷有任職本屆年刊美術部事宜君總筦之雖勞
 而未稍懈也畢業在邇誠可作中流之砥柱挽既倒
 之狂瀾余有厚望焉

和訪



H. K. Chuang

Fine qualities and good understanding are his unusual endowments. He is a man of sweet and soft temper and is a patient person. He applies himself diligently to western fields of learning, and with great perseverance he endeavors to become a successful business man. He is very fond of music. He is an artist and possesses an unusual sense of humor. Of course, he is a favorite of the class.

P. W. Sung



馮振岡

勿干性情敦厚堅忍過人不尚浮華專求實際且崇
禮貌而能免其虛僞好學而不爲書蠹尤善於任事
課餘之暇常任家事有條不紊而應付裕如慎於守
己而篤於友朋天性慷慨濟人之急雖不好高務遠
却能努力向上前途發展未可限量也

極樂園丁

C. K. Feng

“Still water runs deep” is a very appropriate description of this gentleman. He looks at things with careful observation and possesses high ideals. Though he has lived in this extravagant Capital quite a number of years he has not been influenced by any of the bad habits that a young man now-a-days usually possesses. Indeed, his wide learning and pleasant personality make him a faithful friend of everybody.

J. H. Ch'en.

徐忠實

徐君忠實，字質樸，奉天人也；其性慎重，每有議會，厚重緘默，不加可否，惟有唯唯而已，其心亦如之；君之特性，可以見矣。詩云，威儀反反；殆亦君之小照歟？雖然沉靜，而胸有成竹；見事之可行，必速為之，勇於任事，天性果毅如此，行敏言訥，徐君忠實有焉。

翁正清



C. S. Hsu

Mr. Hsu was born in the city of Mukden. He has a gentle nature and quiet temper. "Silence is gold" he always says to others. His purpose is this: be slow to promise, but quick to perform. Being a friend with him about two years, we have never seen him angry even once. His gentle manner turns away wrath. This is the reason why we want to be friends with him. Besides, he is a man of great ambition and has high ideals. His aim is far above us. He always bases it upon this theory: Our country can never be successful unless every citizen is ready to do his full part in the service of the community. A youth like Mr. Hsu, we are sure, will do valuable things for China in the future.



梁景南

君籍北平性威而不猛體弱而喜動嘗讀書而不求
甚解然每試從未落後嗜音樂而擅攝影術蓋資質
聰穎表現於是焉尤負大志惟不輕示於人君以真
志者弗求人知惟希己之克焉卒業在邇社會棟樑
行將現矣

C. N. Liang

Ching-nan is a decendent of a well-to-do oldfashioned Chinese home. He, with a strong willpower and an eager dilligence, through some struggle, has, at last been able to enjoy the privilege of a modern education. Being an honest youth I hope he will blossom into a very beautiful flower and bear a very sweet and useful fruit to our loving country.



宋寶文

未審世俗不諳交游君惟讀書名利無求

金錫恩

P. W. Sung

Mr. Sung is an upright young man who is noted throughout our class for his honesty. He is silent in nature. No one in our class has accomplished so much study as he. He is deeply interested in commercial courses and this is the reason why he has entered this school. He studies hard although he is now set in a bad environment. By this perseverance we can determine that he will enjoy a happy life in the future.

T. S. Yu



譚林北

人之情有相處數年而迄不相得者有一見如故而
歡洽無間者其故雖由人心之不同各如其面要於
個人之品格風度不無深切之關係林北譚君粵之
中山人負有大志幼即遠離鄉井負笈江左後讀燕
都萬里從師不讓古人君一進校則對於師長同學
之感情極為融洽非君之忠厚正直謙遜博愛又曷
克臻此君於勸學之外又喜作種種課外工作一舉
一動輒殫精爲之惟恐不工志高心細前程未可量
也

孤

L. P. Tan

Mr. Tan is a Cantonese. Quiet, diligent steady, honest and ambitious, his admirable character makes everybody in this class respect him. He works while he works; plays while he plays and he never wastes his time in useless ways. Who does not believe that Tan will be successful in the future?

馮壽奎

君性豪爽體健壯風儀出衆態度匪凡而資質聰穎
思想敏捷更君所獨具者讀書求解勤而好問數載
於茲未嘗稍懈宜乎每試輒冠越於羣衆也性嗜地
球戲與之較者莫之勝更善乘二輪車而擅於戲車
奇技異術使人心驚胆怯而後已賭是固知其生活
定津津然具興趣也卒業在即定將不少供獻於社
會焉



S. K. Feng

Mr. Feng is warm hearted to all those who have ever made acquaintance with him. He is gentle in appearance and polite in behaviour. He is always sympathetic to those who are in trouble. He has never failed, if it were in his possibility, to give a positive answer to whomever asked a favour. "Treat others as you treat yourself," he always says.



吳世昌

吳君世昌字振先余之契友也性情忠直機悟靈敏多和合善因應且胸懷大志慷慨好義有古俠士風常謂中國貧弱原於列強經濟之侵略因入財商專校潛心冰學以期商業救國屈指接席倏忽四載瞬將畢業又當年鑑出版之期因贈數語略誌梗概以後本其所學貢諸社會將見萬里鵬程扶搖直上中國商業前途或將以如吳君者是待吳君勉手哉

仲威鄂榮熙

S. C. Wu

In Mr. Wu's personality are combined the two factors necessary to success in life. He has a most intelligent and receptive mind, and the kindest and most cheerful of spirits. His class record shows great dilligence and his many friends testify to his happy and generous nature.

王慶祥

王君慶祥字子禎魯人也性沈毅寡言笑勤學問慎
 行爲精研深思啟疑闡微故試也輒冠其曹而君初
 不驕矜仍孜孜致力於學問焉君於課暇尤喜博讀
 古今每有所感雄辭激發譬如江河之決奔騰放肆
 勢不可禦恒曰人不精勤學問未有不爲惡習所染
 而污其美質也旨哉斯言少年之莖草也

弓長氏



C. H. Wang

Mr. Wang Ching Hsiang whose fancy name is Tze Cheng, a native of Shantung, is habitually silent, caring much about his department and constantly diligent and thorough in his lessons. Though he always gets the best marks in his school examinations yet he is still industrious and without conceit. He is earnest in athletics and says always, "The success of a man depends on his vigor but vigor can only be found from health" I confess, with sincerity, that the words of Mr. Wang should be the motto of young men.

S. M. Wu



趙世誠

君天資穎敏舉動溫和性直而爽志趣高遠與人相處有過必言遇佞人尤嫉之如讎力加排斥利害不計天下大勢侃侃而談瞭如指掌於國家尤多建議嘗慕德意志之軍國民教育欲以之行於中國心細而好考究常以偵探態度調查社會之情形故今日社會之黑幕皆諳習之他日得志必能勤宣令德造福邦家也

獨樂

S. C. Chao

“ Contradictions to the present dark societies, are Mr Chao's golden-worth singularities ”

Here is a brilliant youth of great courage and understanding. Neither is he overbearing, nor too obsequious. He is very dilligent for I often have heard him prove the fact that sloth has ruined more nations than the sword. He is very singular in his behaviour. He does not try hard at business, for all his genius lies in war. How to reform the present military system and how to reorganize the troops so as to put the civil war to an end and to keep China from perishing, are the problems he has in mind.

朱俊安

朱君俊安字道吾系出蘇之淮安天質聰穎容貌優
秀翩翩然美少年也爲人寬厚有禮和藹可親內孝
悌外忠信個體不羈好學不倦故人皆樂與之友君
於課餘之暇尤喜音樂與電影君家距校匪遙同學
常聯袂訪之欸待殷勤極盡友朋之誼君堂上尤敦
篤同學趨之如歸引爲大樂噫嘻焉得人如朱君大
慰天下索落無友者乎



C. A. Chu

Mr. C. A. Chu is a handsome young man of inborn talent. His honesty and generosity are often admired by his companions. It is true the more polite one is the more friends one has. He is so fond of music that his skill has been praised very much with clapping of hands at school meetings. Yet he can get excellent marks in his studies. As his home is near by, schoolmates call upon him frequently because of his friendly treatment. The kindness of his parents makes them so happy that they practically forget that the home is not theirs.



康安息

康君安息：慎重寡言，思想新穎，每有議論，則異於衆，大雅不羣，涵養可見；性尤和藹，卑牧自謙，不耻下問，更餘事焉。嗚呼噫嘻；學業期屆！余雖不文，願爲之傳；以誌鴻爪，并借鏡焉。

翁正清

A. H. Kong

Oh! friend, by such a spirit to do anything you will surely succeed. He has been a very dilligent scholar and is noted for his English in the class. But for a short time he took much recreation. He was a little inferior to his fellowmen then. When he discovered his defect, his iron will set this right at once. Now he is on the right track again. I sincerely hope that society will have a strong, learned man.—Oh! Kong, try it!

劉錦堂

劉君錦堂，奉天錦縣人，香齋其字也，文彩翩翩，精思過人，賦性篤謹，磊落猶直，廣交際，博學問，面識之人，盡是其友，披閱之書，莫非我師，工言辭，善談諧，故君足跡所到，無不哄堂絕倒，君胆壯心細，富貴不能淫，威武不能屈，而于瑣屑微事，亦未嘗造次苟且，如劉君者，誠今世罕覩之士而難得之才也。

邗鈞



C. T. Liu

Liu, a native of Feng-Tien, is a man of good ability and fine personality. His diligence and cleverness in study impress all teachers. His faithful mind and harmonious heart make everybody his friend. Though he is weak in body his ambition is great. He thinks that the poverty of China cannot be cured unless the students study hard. I hope that his hope will be fulfilled.

P. H. Chih



毛學謙

君具強健之身體故有強健之意志敏而好學尤善
運動每當籃球競賽之時輒見君奔馳縱橫勇冠三
軍活潑有為青年中所僅見者英語擅長會話流利
為同學之冠且賦性誠實儕輩中之翹楚也

陳天鐸

H. C. Mao

Though he is twenty years of age, he has a childlike pureness of heart, activity of spirit, and knows nothing about how ill deeds are done. He is deeply interested in economics and social problems, and we have often seen him carrying in his hands a lot of books which are compiled by famous writers in economics, politics, and sociology. But he is not a book-worm, his attention is also paid to athletics. He is very strong and vigorous and has been the winner in many games in this school.

C. Spartan Kuo

沙紀昌

君性直體壯風儀出衆俊拔之士也善與人交久而敬之勤學而好運動以籃球爲最馳聘球場若龍騰虎奔者君也擅美術以攝影最工攝訖影片積數巨冊君之精於是術證於此矣熱心服務百勞不辭曾任學校青年會體育部主任本屆年刊美術部事宜亦惟君是賴諺云能者多勞語不虛矣君負大志然非知己不之示蓋志者純極不權於虛也他日建功立業於中華者非君其誰



C. C. Sha

Mr. Sha is a stripling of pure nature, and his manner and language are entirely different from others. Yet he is modest and mild; never lacks courtesy for anyone and would not claim more than is his due in any case. He is very brilliant and clear in brain and is deeply interested in reading, the result being that he is a gentleman of wide information. He has distinguished himself by his success in studying lessons. While he is sociable in every respect he has a sphere in which he is morally superior and inaccessible. He directs his entire energy and attention to the study of finance and banking and aims to be a financier. He is also noted for playing good games, and for his art of taking photographs. Indeed, he is a wonderful young gentleman whom we should pay respect to!

C. Spartan Kuo



孫培彝

孫培彝字倬倫直隸滿城籍誠毅果敢膂力絕倫年
舞勺肄業中學不僅考試輒列前茅其運動亦冠儕
輩焉今君學齡號增而君之勤學問好運動與日俱
進也客歲代表本班與賽籃球君以強健之筋骨及
其鍛鍊之身體頗博一般好評焉君性樸直更重
然諾近代君子也

P. i. Sun

Mr. Sun is a stripling of good-nature and fine understanding. He is silent in our class and we have never seen him show his wit and talents to his fellowmen, he is concerned about his reputation of honesty and virtue more than of wit and sense. He is deeply interested in athletics and his hands, arms and all other parts of his body are extremely well trained for playing games.

C. Spartan Kuo



蔡逸民

君性飄灑。喜活潑。行動言語。迥異常人。善滑稽。談笑有趣。聞者絕倒。待人以和。雖盛怒。無疾言遽色。好讀書。過目成誦。且心仔細。能深入精微。洞悉義理。心虛不做。故得博覽群籍。涉獵新書。加之思想豐富。見解新穎。誠足稱為幹濟之巨手。同學皆推崇之。此後若更加自勉。努力前程。殊不可限量也。

獨樂

Y. M. Tsai

Here is a good-natured officious fellow of great sincerity, wit, and understanding. His disinterestedness and agreeableness give him a happy life. He is very humorous and by his merry talk or action, he frequently makes his class-mates laugh boisterously. He has a skillful eloquence and can answer every question the teachers ask. May I hope that his humanity and industry will be beneficial to himself as well as to others in a real sense!

C. Spartan Kuo.

楊炎生



論語道不同不相爲謀

楊君炎生乃予之舊友其爲人也聰明正直好學不倦而與其同遊之友亦皆勤學之士經曰雲從龍風從虎水流溼火就燥也不善盲從不喜週旋伯夷清風也且每當事之來必三思以應之故能明是非辨輕重中庸曰文理密察足以有別也其予友之謂乎

于廷樞

Y. S. Yang

Mr. Yang is a youth of studious and sedentary temper. We never see him taking a share in the class-conversation. He is the most diligent student in our class, always studying lessons while others are playing. He never fails to get a high mark in the examinations. Although his mind is filled, yet he continuously keeps on learning. Someone who does not really know him, takes him as a mere book-worm. No! no! he is a silent youth of great ambition!

C. Sparton Kuo

于炳熙

吾友于君：卓犖不羈，有曠世之概，工滑稽，每有辭令，聞之者皆噴飯，故有淳于髡之目焉，君喜運動，尤嗜籃球，雖未加入球隊，亦不讓入隊者，而專其美也！然君之體格英偉，赴赴之態，一掃病夫之譏；今值畢業期近，將來吾國盛強，君之功力，定不渺焉！

翁苦荑



P. H. Yu

Yu, full of funny sayings, is respected by his friends for his diligence and persistence in learning. His only object is to help his country by everything he learns. His physical strength and his interests in every kind of exercise will be a strong factor in helping him to his achievement. Oh! Yu, I hope you will have good fortunes in your life and hope you will render good services to our country.



張景岐

性沈靜有深思秉資聰穎當事不迷口鈍而心慧謹
言亦慎行剛毅不屈樸質不文學務實用誠以待人
常不見其讀書每試必居前列或則枯坐室中或則
出外散步素懷大志向不語人誠今世中不可多得
之少年也

C. C. Chang

“Education is the fundamental principle in the prosperity of a family.”

Mr. Chang is an extremely smart young fellow. He knows much and talks less. His outer manner is as quiet as a girl's; his thought is as active as a fish swimming in fresh water. He has a strong will of his own to keep on studying, even though he possesses a weak body. Dear Chang! For you, I pray! “God bless you!”

C. T. Ke

金錫恩

金君錫恩字子惠燕都人也篤信好學和藹可親且
 富於研究性每事好問輒追本索原必求了解君壯
 志遠遊畢業後擬即重洋遙渡負笈美洲他日海外
 歸來定能展其抱負爲我國實業界生一線曙光也

張世增



H. E. Chin

"Here stands a disciple of Christianity, who possesses proper conduct and taciturnity."

Never have we heard from him any abusive words, nor have we seen him doing an action which is contrary to the teachings of Jesus Christ. He is a very philosophic youth, of general learning and great sanctity of life. His insatiable thirst after knowledge has made him the best in our class. His modesty and his reputation for work have induced a large number of school-mates to make good friends with him.

C. Spartan Kuo



雷壽璞

君性誠實與人不欺喜談諧然非輕浮者流比謙卑
 待人故同學皆樂與之友志氣慷慨作事勇於負責
 尤富有公益心對於同學多有貢獻有問津者輒一
 一爲之詳細解明之天資聰穎悟性強速而於功課
 更勤讀不惰每屆考試俱列前名心細而精美術於
 成績展覽會中恆見其佳作好體育身軀強健人莫
 與倫誠青年中不易得之人物也

S. P. Lei

Mr. Shou is the humourist of our class. He pleases everyone of his friends by speaking of things with much humor which has a profound and deep meaning and is often satirical. By examining his outstanding characteristics, and apperance one would think of him as a giddy youth but where real business is concerned he is very serious and grave, and is ready to face it. His care in doing things and diligence in studying lessons have enabled him to get a high position in the class.

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C. Spartan Kuo



白鳳山

白君鳳山：急公好義，曾充本校學生會所辦之平民學校校長，又盡力於新劇團之事；君崇奉耶教，而慕耶穌之為人，是以能有大服務於本校者；蓋亦得救主之薪傳也！畢業於母校之日在邇，服務於社會之期不遠；余謹書其事之一端，以誌愛忱，並壯行色焉

苦蕘

F. S. Pai

Mr. F. S. Pai believes that the most important thing for a man is to have a healthy body ; so he likes to play many kinds of games. As a result of this exercise he is getting a strong body and a quick mind. Morally he is honest, courteous, and faithful. He often says, " Do not do to others as you would not wish done to yourself."

Y. Tai



雷壽璞

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C. Spartan Kuo



唐 穎

「子曰學如不及猶恐失之」

唐君貫青直隸人也天資聰穎而不自持勤學好讀而不厭倦又兼狀貌清秀稟性誠樸俊拔之士也民國十三年入本校孜孜求學不聞外事於課餘之暇必博覽羣書故對於中西文藝極有研究於地理一門尤為擅長且自君來校後每試必列前茅誠校中不可多觀者也

于廷樞

Y. T'ang

"Life is a pleasant thing to bear."

"Who studies day and night."

"Silence is gold; speaking is silver."

These three quotations are T'ang's characteristics.



劉昌國

嚴序字正倫京兆人幼孤母愛君甚而督責亦嚴
 益刻苦留心經世之學見外國貨充斥不凋
 慨然曰國唯重農抑商士大夫鄙賈不辨菽粟
 習商者固易則曰市師法未承也布帛是業中
 以國際貿易則曰嗟乎此輩與東西商角其不
 利足矣遑計其他深倡學以國其終不振遂執
 者幾希然則非提深倡學以國其終不振遂執
 不商專校造詣日深試輒冠其偶居恆不釋卷
 會吾知其必有造於吾國商界也

嚴序

H. Yen

Mr. Yen is a native of Peking. At an early age, his father died but by obeying his mother, he has made himself very diligent and has grown to be a young man of the best intellect. He is silent but has great thinking powers and wisdom. In debating or other social meetings his speech exhorts us to help China by developing her commerce. Mr. Yen will soon graduate and begin to render his service to society. I hope his body is always strong, his thought always fresh and his service, the greatest of all.

C. L. Liu.



郭啟毅

郭君啟毅。性誠謹。寡言笑。平居節儉。不尚虛浮。氣識宏遠過人。遇公益。不輕置辯。然偶發言論。輒多中窳要。故師友皆欽佩之。年未壯。而多所顧慮。常恐不如人。第好學弗懈。守正不阿。非汲汲於富貴也。

張世增

C. Spartan Kuo.

“Flow, softly flow, by lawn and lea,
A rivulet, then a river:
Nowhere by thee my steps shall be,
For ever and for ever.”

Tenneyson.

Mr. Kuo, otherwise noted as Spartan, is a youth of great industry and persevance. He is so wonderful a youth that no one is allowed to ignore him. As he is a youth of taciturnity, we hardly see him expressing his ideals. It is in writings only that his ambition and romantic thoughts are shown. Being born in this age of great disorder, he has decided to sacrifice his whole spirit, energy and life for creating a new China in which both liberty and public welfare shall be conceived. By bearing this aim in mind, he is urged on in the pursuit of knowledge. Indeed! he is a youth who deserves praise!

翁正清

勤儉樸木乃士子之美德訪勝遊山亦學者之韻事
身無俗骨故性好邱山幼承庭訓乃克休其義平居
常寞寞從不與人較若有所討論則滔滔然若決河
江蓋所謂「大智若愚者」歟夔和易逝今君離校矣
子建云「良田無晚歲」君其勉之



C. C. Wung

“Cheerfulness is the best promoter of health” Mr. Wung is a studious young man. He is fine to work with, and witty to talk with, and pleasant, too, to know. He is friendly and never speaks any thing except the truth to his friends. Now, he has both modern knowledge and also knowlege of the old classics. He is well trained in commercial terminology and is more familiar with it than are his class-mates. I hope he will have success in his future days.

Y. S. Yang.



Class A of 1928



沈董瞿梁丁劉劉賈汪郭李孟楊趙毛馮李劉李賀房陳朱麥劉元歐陳郝戴劉曹安宋胡劉朱麥
祖秉祖蔭仁玉敦震煦景 靜汝宗振桂 尊如敏醒德 蔭昌西陽則兆鴻仁秀郁廷鏡 業世
杭琦豫初麒珍樸寰春華銀波信毅榮芳栳棋山恭宇銓靈桐國山明震熊儀術岑恂玉濂浚培強

Class B of 1928



李張李初周王聶陳張宋朱李葉周王焦黃劉白曹王龍張吳朱李英魯陳梁惠王張許韓孟李
恩 鳳彥化 振玉志士景仁榮鳳之步宗廣增蔭永通之政永普兆宗家富德文樹旭開國信
沛鈞儀升祥增矩章良珂榕綱兆奎燿瀛緒興鑑椿崇禮達麟建春成堯駒培崇科英開佛賓忱

Class of 1929



林潘房傅楊王班徐張何馬楊唐陳閻王李朱王王孫李和張孫董王李梁平惠宋楊張楊郎杜王袁
學文化築福鴻廷玉秀适毓柏亞國慶振伯啟同同錫務棟崇元謨鐘德其桂肇用乃再 維文聯永
基魁經岩有恩志淮莊昌芬齡南棟發華標昌蔭義福滋樑祺章道山茂凱森臨浩恭逢德傑敏志泉

Class A of 1930



陳趙史朱白陳張傅白沈劉李關桑關鄧孫徐廣張俞唐王沈胡鄂馮鄭李趙包崔
體恩庭茂道 廷銳毓寧芳學資士廷廷 桂蔭奎者亞復祖萃伊執紹森鳳永澤
高科幹和章良林達謙騫義曾森英璋憲楫芳培方元權生舜麟祺矩祖林岐芳成

Class B of 1930



劉盧柳劉閣馬閣王林霍梁劉吳陳田陳瞿楊岳崔宋周古趙王關劉呂劉潘李朱
世心振賓振清振繡家廷照 紹明方伯鎮耀經思振 旭 紹文堪炳安 景寶
驥仁洛峯三厚全章璧彌鈞爲文倫地琴崗宗邦堂華浚升寬如善春潤良璞西勳

Class C of 1930



鄭張陳孫張劉楊左孫王叢黃張譚郭李翟車沈張金張孫石郎鄭
嘉存 東文振瑞長樂 蔚星樹天盛燦光培祖清延連振慶維啟
佑羽榮山英濂賢齡興謨昌亨華才恩章泰琳籌宇祺珍渤恩哲佑

Class D of 1930



關毛戴陸李張李袁尹胡黃吳任劉王倪譚戴韓金沈庚劉徐劉胡
常金學元長仁 碩培吉景世象滋承震志錫輝崇程繼占文祥毓
治聲成烈興傑蜀穎昌勳憲昇杓慶先東中權新善石麟魁君辰鐘

Class of 1931

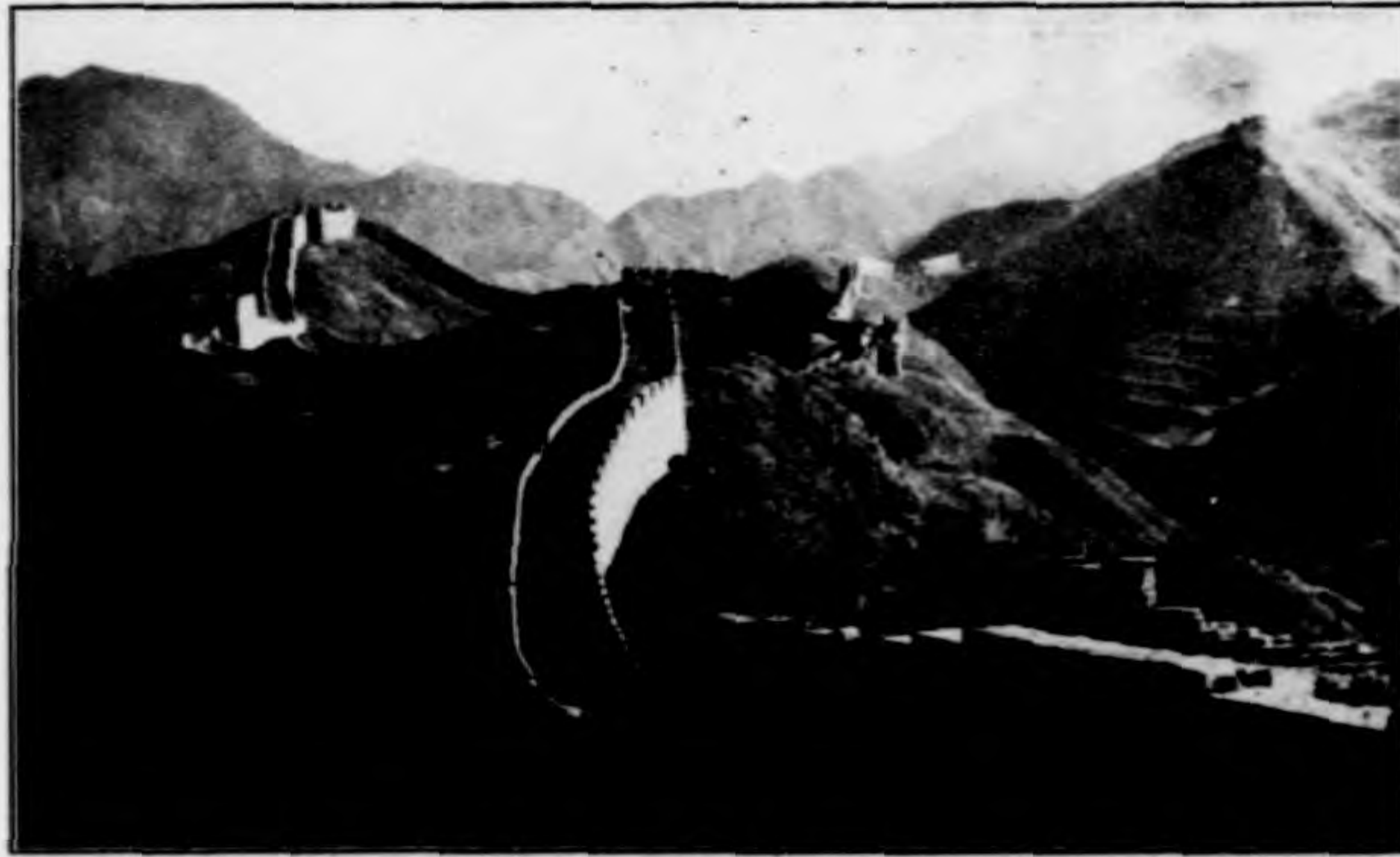


傅鄭李孫唐張牛邢潘趙周周史何趙李王李孟孔劉隋英趙王王馬鄭孟朱簡俞林胡趙鄺董王鄭
紹 祖廣保慶樹學祥 書政德立 繼寶會昭昭紹 長德景猷玉寶 寶文之家銘 景兆立清
卿珍武瑞森瑜熙文徵楨蘭卿佐川毅武生芳輝祺宗琦春清明達祺賢剛潤玉敏輝周林賢熙濤權

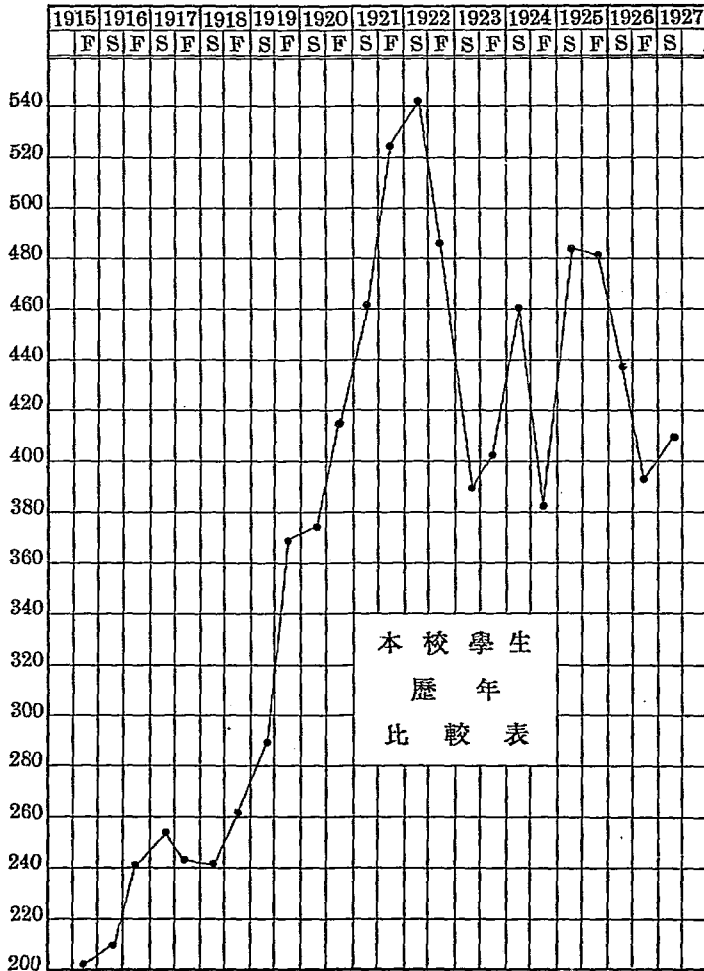
Class of 2932



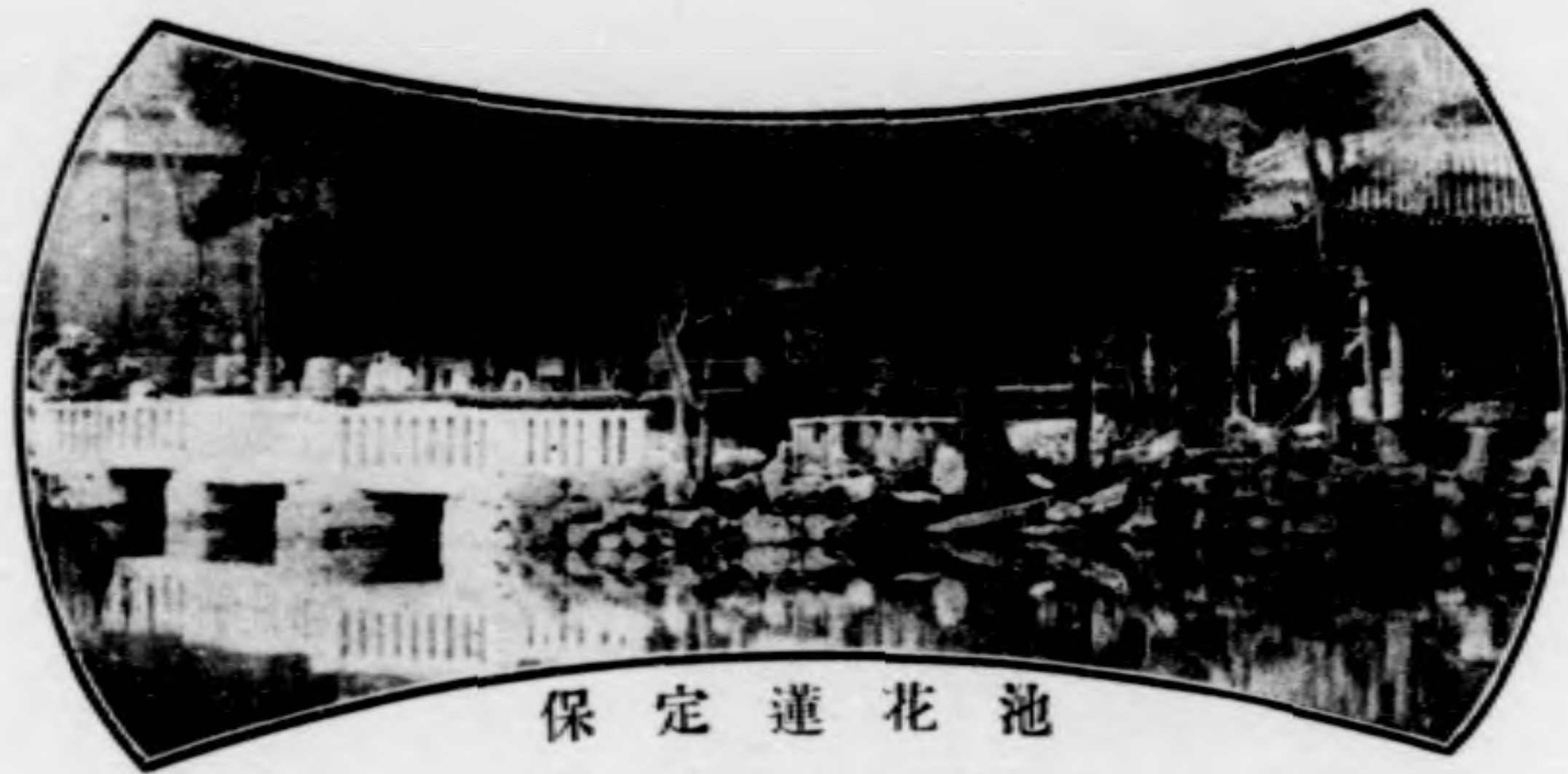
張黃陳張傅謝邢范趙徐季易易易易邱李周林閻陳吳楊傅郭薛郭楊劉安王畢徐畢石李
學寶兆繼端 學學乃耀永協仰濟星慶治濟 鴻鶴文鳳立雲鴻毓家孝茂 家毓家殿舜
彬珠琳哲壽瑄臣麟琦曾埤和閻舟衢鑫平仁厚第田彬圖明峰志英騏申椿誠驥琦驥文齡



The Great Wall



Explanation : S= spring semester
F= fall semester



保定蓮花池



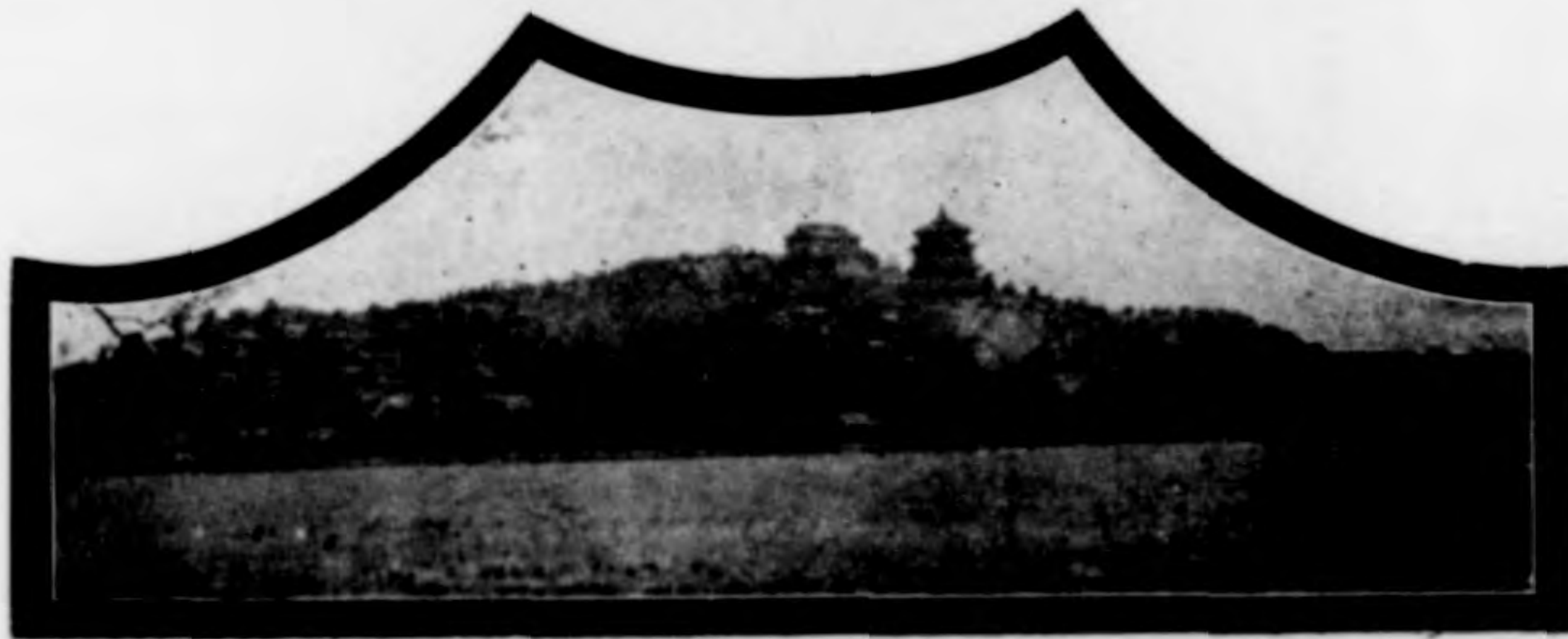
詹天佑



西湖雷峯塔



磁塔



萬壽山全景



Organizations



The College Y. M. C. A.

Basing itself upon the principle of the City Y. M. C. A. which is to promote the so-called four virtues—morality, intellectuatism, physical education and the spirit of co-operation—the *College Y. M. C. A.* has been organized. To study is to learn how to co-operate with others and how to render one's service to society; if the students did only what text books told them to do and nothing else, they would be laughed at for having no ability for social intercourse when they were out. Even when they are in school, they will be jeered at for lacking the spirit of co-operation among themselves. Having in view this defect on the part of the students, the *College Y. M. C. A.* directs its attention to the public-welfare of the students. Under its organization we have different groups or societies such as the Reserch Club, Editorial Department and some other societies of the same nature in which the students can enjoy themselves, learn something, and render mutual services to their school-mates and to society. It now consists of four hundred members. Indeed, it is one of our largest organizations for rendering service.

C. Spartan Kuo



Public Speaking Society

During recent years people have recognized the importance of the study of public-speaking, which can create a kind of person who has excellent eloquence to associate with others in the complex commercial world. Our College knowing the demand of this kind of student to render services in society, has offered a course in Public-Speaking. The students are deeply interested in this course, and in order to get much practice, they have organized a Public-Speaking Society in which they can apply the principles and theories of Public-Speaking they have learned in the regular hours. At the end of the term a contest will take place in which a medal will be given to the winner by our President so as to stimulate the spirit of advancement. The result of such an organization is that all its members have become excellent public speakers.

C. Spartan Kuo



Economics Studying Society



Chrysanthemum

This English Club is called "Chrysanthemum" which signifies the time when it was organized. The members come from several classes and they are all studying English. They made strict rules governing themselves for the sake of encouraging the habit of speaking good English. In addition to this, a meeting is held every week in which four members are elected to practice public speaking as well as conversation. Through enthusiasm and friendship each one of the Club has gained very much both in knowledge and the spirit of co-operation since it was organized.

J. H. Chen



Accounting Research Club

Our College has been noted for a long time for having among its courses, Accounting, Bookkeeping, Typewriting, and Economics. Indeed, we can hardly find a school in which either one of these courses is taught to the extreme point of excellence. Besides the regular class-hours in accounting, we have organized the Accounting Research Club. This club was organized for the purpose of leading the student to an understanding of the practical side of accounting. Theories are taught at regular class-hours and with these theories in mind the students go to some concerns to whose accounting systems those theories have been applied. After getting the results they were searching for, they come back and have a discussion, in which criticisms and improvements are made. By having this club, the students find that their knowledge of accounting is increased and begin to recognize this method of learning of the most perfect one.

C. Spartan Kuo,



Lee Tse Fraternity

Lee Tse Fraternity

It is not so easy that people can achieve success without the help of friends and the best time for making friends in the school. Because by this time we have the opportunity to meet people and to stay together with them for the longest length of time while we can see them about every respect. Since it is results, we must try to seize the opportunity to get as many friends as we possibly can while in school. It is also true that group work can accomplish more than that performed by individuals, an 11 friend-ship can be greatly strengthened through the same. So upon these principles Lee Tse Fraternity was organized in October 1925 by members of this graduating class. In this Fraternity we arranged about five hours every week to study the lessons that seemed difficult to the class and those subjects in which most of the class were interested. The same form of gathering kept on until the end of the term and so continued in the next. Though some of the members have become somewhat cool about it term by term, the spirit of all toward it has been growing better and stronger day by day; and what we should congratulate most is that it has made our friendship stronger and closer beside the help we got in knowledge. Now there will be no more chance for our fellow men to stay together and continue our school gathering any more, may the spirit of all like we have had always exist among us and progress forever?

麗澤會

蓋杜絕言況值罕逢之，別。設。；餘。際仰侶而。出隨曰互有懷栢至碩勞勝招著，裏，相失鑿之盟。開。；我友遇，長則如故。而求則舞，，，至翌於波之助俱所，，覺草昔之作付，可期若登。獨不茲以抗學里能可則辭逝三以清相卷之以人念登開，散嘆蓋之。著堂雲人之雨築玉留助流之。無少雲既既，不恨將飛。上效樽綱高暇談生而竟課因。；谷任故凹離招，條，集版同於水誼。繁逸泥分備嘗經相揚流甲金互，哦，叢之來藤，風然身鐘。必年聚我負歡復成。賓他。；陰營難，三萃隨知發。光班谷實偏，聽。樂；會班而猶隔無而若將，，相，繁編庶之山他衣。；判必餘一蓋之礙獨電班留，窮集之是事天不次轉，離開應情引，別異之開壇擬不影魚裘布。故故，踐，堂之曉；恨謝友題能虛會撰識誠。隨常參；浮合同聲所，業期之力會出借求龍可輕。異衆忘生當是；故半若良麗玉請之揮；造期容盛。浮合同聲所，業期之力會出借求龍可輕。根音結之乃高簡後友澤山屈理毫切物鴻，筵遂於，禹，洽聲之復何。；素之學門肥彌。連於契約載深契一之登是會雅之。疾礎之軒招難使水步良韻，松時臨期於往日學之不，，敦。；期難茲義，乖之集經課宮之俯之手再妻，杵之水積悅已。；是年之照初見能不車。

暫定財商專校採用會計科目名詞彙編

小 言

臨穎汗出如漿，面頰若赭。而友人等所聲祝禱者也。作詞法之錦標。是乃吾校之光榮，披沙見寶。成學海之虹蜺，韜，補六丁之遺缺；用二酉之彙源，盡正文家之遊魂；以墨莊之餘日，盡正刊鈔之說；用遊暇之餘，力任塗排之責；用遊暇之餘，乃同學之重寄。倘於鉛槧冥披裏，固逃荒備之謂。惟是搜不遺潤備運付胡。誠知不彙疏者。又何必忘其愚昧出示於人，轉擴飛黃；魚目全收，反遺徑鄙。同人等以是編固有似於編覽見來，不彙繼批，居然以是結見案。校正。乃籌備年鑑諸公未辭細瑣乖舛盛見。方將求諸高明，藉全。而存毫毫擱。故其中遺漏層出，科目名詞。初意僅藉稱消滯難，因科名之暫定財商專校採用會計又增入其他會計字，既名詞多數高級簿記中之商用名詞，譯以漢致。爰於暇時集本校所用初致。同人等學備半豹，詎免疑無繩準。惟以素乏辭書，遂至亂徵引無由之苦。已學者依遠莫名，或一名而狀數事。初學者成漢譯，愈益靡奇。或一事而具數會計名詞，由來繁雜，加以英文

顯 問 孟 昭 崑 同 識 魏 存 仁 李 良 弼

| | | | |
|------------------------------|-------------|----------------------------|-----------|
| Above par | 超過票面價額 | Advice of Remittance | 行易通知書 |
| Abstract | 簡錄 | Advice of Shipment | 委託銷貨通知書 |
| Abstract Sales Book | 簡略貨單簿 | Affiliated Companies | |
| Abstract Sales Sheet | 簡略貨單 | After days sight | 見票.....日後 |
| Accept | 承兌收受 | Agenda | 備忘錄 |
| Acceptance | 承兌票據 | Agent | 代理人 |
| Accepted | 承兌(書於票據上者) | Agreement | 合同條約 |
| Acceptor | 承兌票據者 | Agio | 分派 |
| Accommodation | 借款通融 | Allocation | 分派 |
| Accommodation Bill | 通融票據 | Allot | 分派 |
| Account | 帳項 | Allotment | 分派 |
| Accountancy | 會計事業 | Allowance | 津貼公費讓價 |
| Accountant | 會計 | Allowance by others | 買貨讓價 |
| Accounted for | 算清 | Allowance to others | 買貨讓價 |
| Accounting | 會計學 | Allowance Book | 讓價簿 |
| Account Purchase | 代購貨物清單 | Alteration | 更換 |
| Account Sales | 代銷貨物清單 | Amount | 款數 |
| Account Sales Register | 代銷貨物清單存查簿 | Amortization | 清償 宿欠 |
| Accounts Payable | 內欠帳 | Analysis | 分析 |
| Accounts Payable Ledger | 內欠際清簿 | Analysis Book | 分析本 |
| Accounts Receivable | 外欠帳 | Analysis Method | 分析法 |
| Accounts Receivable Ledger | 外欠際清簿 | Analysis Sheet | 帳項分析表 |
| Accrual | 應收未收或應付未付款目 | Analyzing Accounts | 分析帳項 |
| Accrual Account | 應收未收或應付未付帳項 | Anchorage | |
| Accrued Assets | 應收未收資產 | Annually | 每年按年 |
| Accrued Interest | 應收未收利息 | Annuity | 年金 |
| Accrued Liability | 應付未付債務 | Ante Closing Trial Balance | 試算表(普通) |
| Accumulated Interest | 累積利息 | Ante-date | 倒填日月 |
| Accumulated Preferred Stock | | Apply on account | 還帳 |
| Acknowledge | 承認 | Appraisal | 估價 |
| Acknowledgment | 承認 | Appraises | 估價 |
| Acknowledgment of Remittance | 收欸通知書 | Appraisalment | 估價 |
| Acquittance | 清償 | Appreciation | 增價 |
| Active Partner | 理事股東 | Appropriation | 分配撥用 |
| Addition and Betterment | 擴充暨改良 | Appropriation Section | 損益分配三部 |
| Adjustment | 更正整理 | Approval | 核閱 |
| Adjustment Entries | 更正帳 | Approved | 核准 審定 |
| Administration | 管理 | Arbitrage | |
| Administration Account | 管理帳項 | Articles of Copartnership | 合夥議據 |
| Administrative Section | 管理之部 | Articles of Incorporation | 公司條例 |
| Ad Valorem | 按值 | As per Invoice | 按照發票單 |
| Advance | 預支欸 預付欸 墊用欸 | Assets | 資產 |
| Advertising | 廣告費 | Assessment | 額外增繳 |
| Advice Note | 通知書 | Assign | 轉讓 |
| | | Assignee | 受轉讓入 |
| | | Assignment | 轉讓 |
| | | Assume | 承認 應付 預計 |
| | | Attorney | 代理人 |
| | | At sight | 見票即付 |

| | | | |
|------------------------|-------------|-------------------------------|----------|
| Auction | 拍賣 | Bookkeeping | 簿記學 |
| Audit | 審計 | Book of Final Entry | 總帳簿 |
| Auditing | 審計學 | Book of Original Entry | 原始帳簿 |
| Auditor | 審計員 | Book of Subsequent Entry | 總結帳簿 |
| Auditor's Report | 審計報告書 | Book Value | 帳目價值 |
| Authenticated | 證實 | Borrow | 借 |
| Authorised Capital | 資本總額 | Broker | 經紀人 |
| Auxiliary Book | 輔助帳簿 | Brokerage | 經紀人用費 |
| Auxiliary Ledger | 輔助帳簿 | Brought down | 移來 |
| Available Assets | 動產 | Brot. Ford. (Brought Forward) | 承上 |
| Average | 均數 | Budget | 預算表 |
| Back Order | 未送貨之定單 | Burden | 銷費 |
| Bad Debts | 倒帳 | Business Accounts | 損益帳項 |
| Balance | 差額結餘 | Business Activity | 營業力 |
| Balance Ledger | 附差額帳簿 | Business Corporation | 商業股份有限公司 |
| Balance of Trade | 平準表 | Business Paper | 商用文件 |
| Balance Sheet | 借貸對照表 | Business Statement | 損益表 |
| Balance Sheet Audit | 平準表審計借貸對照表 | By-Laws | 附則規例章程 |
| Balance Trial Balance | 差額試算表 | Cablegrams | 海底電報 |
| Bank | 銀行 | Cable Transfers | 電匯 |
| Bank Account | 銀行銀號 | Calculation | 計算 |
| Bank Balance | 銀行來往帳 | Call | 索款 |
| Bank Discount | 銀行結餘 | Canceled | 註銷 |
| Bank Draft | 銀行貼現息 | Canceled Check | 已註銷支票 |
| Bank Note | 銀行匯票 | Canceled Note | 已註銷票據 |
| Bank Pass Book | 銀行鈔票 | Cancellations of Orders | 撤銷定貨單 |
| Bank Statement | 銀行來往摺 | Capital | 資本 |
| Bank Voucher Slip | 銀行報告單(與存戶者) | Capital Stock | 股本 |
| Bankrupt | 銀行帳單 | Card Ledger | 卡片式際清簿 |
| Bankruptcy | 破產者 | Cards | 卡片 |
| Bear | 負債 | Carried down | 轉下 |
| Bearer | 持票人 | Carring on Business | 經營商業 |
| Below par | 不足面價額 | Carring Over | 轉下 |
| Bill | 發貨單 | Cartage | 車脚費 |
| Bill and Charge System | 憑發貨單過帳法 | Cash | 現款 |
| Bill Book | 憑處收發本 | Cash Balance | 結存金額 |
| Billhead | 空白發單 | Cash Bonus | 現金獎勵 |
| Bill of Exchange | 匯票 | Cash Book | 現款出納簿 |
| Bill of Lading | 提貨單 | Cash Bill | 現款發貨單 |
| Bill of Sale | 轉售契約 | Cash Cheque | 現款不認人支票 |
| Bills Payable | 應付票據 | Cash Difference | 現款差訛 |
| Bills Receivable | 應收票據 | Cash Discount | 現款折扣 |
| Blank Indersment | 普通背書 | Cash in Drawer | 庫存 |
| Blind Price List | 暗碼 | Cash in Transit | 運送中現金 |
| Blotter | 簿記本 | Cash in Safe | 庫存 |
| Board of Directors | 董事部 | Cash Journal | 現金出納簿 |
| Bonds | 債票 | Cash on hand | 現存款項 |
| Bonus | 紅利獎勵金 | Cash Sales | 現款買賣 |
| Bonus Plan | 給予獎勵金法 | Cash Over | 長秤 |
| Book | 帳簿 | Cash Short | 短秤 |
| Bookkeeper | 司帳員 | | |

Cash Ticket 現款賣貨條
 Cash Transaction 關於現款之交易
 Cashier 司庫
 Cashier's Cheque 本票
 Cashier's Order 本票
 Catalogue 目錄價目表
 Certificate of Deposits 存款憑單(俗稱存單)
 Certificate of Incorporation 公司註冊證
 Certified Cheque 保對支票
 Certified Public Accountant 會計師
 Charge 記於收方
 Charge back 重登入
 Charge Bill 欠帳發貨單
 Charges for return of money 代收貨價之運費
 Charged off 撥提
 Charge Sales 欠帳發貨
 Charges 費用花銷(為委託代銷貨者)
 Chart 圖解
 Charter 許可證
 Chartered Accountant 特許會計師
 Check 核對
 Cheque (check) 支票
 Cheque Book 支票本
 Checked off 註銷
 Circular Letter 通知書
 Circulate 通行
 Circulating Assets 週產
 Circulating Liabilities 短期負債
 Classification of Accounts 帳項之分類
 Clean Bills 普通匯票
 Clients 當事人
 Close ledger 結賬簿
 Close of Month 月杪
 Close out 清結
 Close out of Stock 期莊
 C. O. D. (Cash on delivery) 貨到荷款代收貨價(郵局通用)
 C. O. D. by Express 經快遞公司運貨並代收貨價
 C. O. D. Envelope 代收貨價之封套
 C. O. D. Express Shipment 經快遞公司代收貨價之貨
 Code 電報暗碼
 Collateral Security 擔保品
 Collect 索欠欠款
 Collect Account 索欠
 Collection 欠款費

Collection & Exchange 匯兌費
 Collection & Exchange Slip 匯兌單
 Column 欄
 Commenced 開始
 Commercial Audit 商行帳簿之審計
 Commercial Center 商業中心
 Commercial Discount 折扣
 Commission 佣金手續費報酬
 Commission Houses 經紀商店
 Commission Merchant 經紀商店
 Committee 委員會
 Commodity 貨品
 Common Dividend 普通股股利
 Common Stock 普通股
 Company 商行
 Comparative Statement 比較表
 Completed Audit 審計終事
 Compound Interest 複利
 Comptroller 商行
 Concern 截止
 Conclusion 說明條件
 Condition 經營商業
 Conducting Business 經營商業
 Confirmation of Order 訂貨承諾書
 Considered Good 視為穩妥
 Consignee 受託代銷人
 Consignment 受託代銷貨
 Consignment In 受託代銷貨
 Consignment Invoice 委託代銷貨單
 Consignment Ledger 受託代銷貨總簿
 Consignment Out 委託代銷貨
 Consignment Received 受託代銷貨
 Consignment Shipped 委託代銷貨
 Consignor 委託代銷人
 Consolidate 聯結
 Consolidated Balance Sheet 聯結試算表
 Consolidated Income Account 聯結進項表
 Consolidation 聯結
 Construction Costs 建設費
 Contingencies 意外
 Contingent Assets 未定資產
 Contingent Liabilities 未定債務
 Continuing Accounts 繼續帳項
 Continuous Audit 繼續審計
 Contra 對方
 Contra Entry 對方帳
 Contract 合同
 Controlling Account 統轄帳項
 Convertible Bond 可換之債券

| | | |
|-----------------------------|-------------|--|
| Convertible Preferred Stock | | 遞延營業用款 |
| Copartnership | 合夥 合股 | 遞延利益 |
| Copyright | 版權 | 虧蝕, 虧折 |
| Corporation | 公司 | 虧蝕, 虧折 |
| Cost | 原價成本 | 已完全履行法律上之要 |
| Cost Accounting | 成本會計 | 求而組成之公司 |
| Cost Keeping | 製造原價計算 | |
| Cost Ledger | 原價賬簿 | 送貨費 |
| Cost of Acquisition | 買貨雜費 | 見票即行票據 |
| Cost Price | 原價 | |
| Cost Record | 原價計算表 | Department Machine Rate Method |
| Cost Recording | 原價記載 | Departmentalize |
| Cost Value | 生損費 | Depletion |
| Coupon | 息票 | Deposit |
| Coupon Bond | 附息票債票 | Deposit Book |
| Credit | 信用 借記 於 方 貨 | Deposit Ticket or Slip |
| Credit Cash Book | 現款付出席簿 | Depositor |
| Credit Memorandum | 退貨收據 | Depreciation |
| Creditor | 債主 債權人 | Detailed Audit |
| Crossed Cheque | 橫線支票 | Diagram |
| Crystallization | | Diminishing Value, Percentage Method |
| Cumulative | 累積 | Diminishing Value Sum of Year, Digits Method |
| Cumulative Preferred Stock | | Direct Closing |
| Currency | 現款 通用貨幣 | Directors |
| Current Account | 活期存款 | Direct Labor |
| Current Assets | 動產 | Direct Labor and Materials Cost Method |
| Current Liabilities | 短期負債 | Direct Labor cost Method |
| Current Year | 本年 | Direct Labor Hour Method |
| Customers' Ledger | 顧客賬簿 | Direct Labor Hour Method |
| Customers' Statement | 索欠單 索欠清單 | Disapproval |
| Cuts | | Disbursement |
| Day Rate Plan | 接日給價法 | Disclose |
|days after date |日後 | Discount |
|days after sight | 見票.....日後 | Discount Memorandum |
|days credit | 欠債期限為.....日 | Discount on Purchase |
| Days of grace | 緩限日期 | Discount on Sales |
| Debit | 收記於收方借 | Discount Period |
| Debit Cash Book | 現款收入簿 | Discrepancies |
| Debts due to the business | 外欠 | Disposition of Net Profit |
| Debts owed by the business | 內欠 | Distributing Burden |
| Debtor | 債戶 債務人 | Distribution |
| Debenture Bonds | 債券 | Dissolution of Partnership |
| Declare dividends | 宣告分配股利 | Dividends |
| Deed | 契 | Dividend Book |
| De facto Corporation | 未完全履行法律上之要 | Division of Accounts |
| Deferred Assets | 遞延資產 未來借項 | Document |
| Deferred Liabilities | 遞延負債 未來貸項 | |

Documentary Bills of Exchange 押匯
 Domestic Corporation 地方公司
 Donation 捐輸捐贈
 Double Entry Bookkeeping 複式簿記
 Double Line 雙線
 Doubtful Account 呆帳
 Draft 滙票指示證券
 Draw (a check or a draft, etc.) 開寫(支票或滙票)
 Drawee 承兌滙票者
 Drawer 出滙票者
 Drayage 腳費
 Due 到期
 Dues 應納費
 Due Date 到期日
 Duplicate 複本
 Duplicate Charge Bill 欠帳發貨單複本
 Duplicate Cash Bill 現款發貨單複本
 Earnest (or Earnest Money) 定銀
 Earnings 盈利
 Embezzlement 侵蝕公款
 Enclosure 附件
 End of Month 月杪
 Enter 記入
 Entered 已入帳(書於帳單上者)
 Entry 一筆帳
 Equation 方程式
 Equipment Bond 爲置家俱所發之債票
 Erasures in Book of Accounts 帳簿上之塗抹
 Errors of Commission 誤記之錯誤
 Errors of Omission 遺漏之錯誤
 Errors of Principle 法理之錯誤
 Estate 產業
 Evidence 證據
 Excess 超額數
 Exchange 兌換滙水
 Exchange Slip 兌換單
 Executive Committee 執行委員會
 Executive Concern 管理公司
 Exhibit 表
 Expenditure 付款
 Expense 銷費
 Expense of Incorporation 公司開辦費
 Expire 期終
 Explanation 說明
 Express 轉運
 Express C. O. D. 經捷運公司運貨並代收貨價

Express C. O. D. 捷運公司所發之滙票
 Cheque 捷運公司
 Express Company 捷運進貨運費
 Express In 捷運公司所發之滙票
 Express Money Order 捷運公司
 Express Office 捷運公司
 Express Out Expenses 捷運公司運費
 Extension 展期每種物之總價
 Face value 票面價額
 Draft 到期
 Fall due 到期
 Factory cost 製造費
 Factory Efficiency 製造實力
 Factory Organization 工廠組織
 Factory Supplies 工廠用品
 Factory System 工廠組織法
 Fee 費
 Fictitious Accounts 虛偽帳項
 Figure 數目字
 File 編置檔案捲收儀器
 Filled 照單交貨(書於定貨單上者)
 Fill the order 照單交貨
 Fill out 填寫
 Final Audit 最後審計
 Final Entry 結帳
 Finance Committee 經濟委員會
 Financial Accounts 資產負債帳項
 Financial Corporation 經營財政公司
 Financial Standing 經濟狀況
 Financial Statement 資產負債表
 Finished Product 已完全貨品
 Finished Stock 製成貨品
 Firm 商號
 First Audit 初起審計
 First Mortgage Bonds 第一期債票
 First Preferred Stock 第一期優先股
 Fixed Assets 不動產固定資產
 Fixed Liabilities 長期負債
 Floating Assets 動產
 Floating Capital 流動資產
 Floating Liabilities 短期負債
 Folio 數頁
 Foot 結
 Footing 結數
 For Cash 付款交易
 Ford. (Forward) 轉下
 Foreman 工頭
 Forwarding 轉頁
 Foreign Corporation 外省公司
 Foreign Draft 國外滙款
 Frame (an entry) 作帳
 Freight 運費

| | |
|----------------------------------|---------|
| Freight Bill | 運貨單 |
| Freight Inward | 貨運費 |
| Freight Prepaid | 預付運費 |
| Freight Outward | 賣貨運費 |
| Fuel | 燃料 |
| Full Amount | 足數 |
| Full Indorsement | 指定背書 |
| Future Delivery | 日後交貨 |
| Furniture & Fixture | 傢具什物 |
| Gain | 盈利 |
| Gain on Trading | 營業盈利 |
| General & Administrative Expense | 經常費 |
| General Expenditures | 總務費 |
| General Cash Book | 現金出納簿 |
| General Column | 主要欄 |
| General Condition | 商情概略 |
| General Ledger | 總帳簿 |
| Give one Credit | 收於某人帳上 |
| Given Time | 定時期 |
| Going Concern | 正事營業之商行 |
| Gold Certificate | 金幣兌換券 |
| Goods | 貨品 |
| Goods in Process | 未完成貨品 |
| Good-will | 商譽 |
| Grand Ledger | 總帳簿 |
| Gratuity | 恤金 |
| Groceries | 雜貨 |
| Grocery Business | 雜貨商店 |
| Gross Amount | 毛數 |
| Gross Trading Profit | 營業毛利 |
| Handicraft | 製手 |
| Heading | 標目 |
| Heat and Light | 燈火 |
| Holder | 票權人 |
| Holding Co. | |
| Honor | 照兌 |
| Human Agencies | 人力 |
| Hypothecation | 抵押 |
| Idle Equipment | 閒置傢具 |
| Idle Time | 閒餘時期 |
| Immediate Assets | 動產 |
| Immediate Liabilities | 短期負債 |
| Impairment | 損壞 |
| Impersonal Account | 非人名帳項 |
| Impression | 複印 |
| Impression Book | 複印本 |
| Imprest Fund | 墊款 |
| In Account With..... | 某某往來帳 |
| In Advance | 預先 |
| In Balance | 收付均等 |

| | |
|-------------------------|-----------|
| Inbound Freight | 附件 |
| Income | 收入進項 |
| Inclosure | 進項抵押債票 |
| Income Bond | 結合組合 |
| Incorporated (inc) | 公司 |
| Incorporation | 公司註冊費 |
| Incorporation Fees | 公司發起及贊成人 |
| Incorporator | 贊人 |
| Indebted to | 欠 |
| Indebtedness | 債額 |
| Indemnity | 賠償 |
| Index | 索引目錄 |
| Index Book | 索引本 |
| Index Card | 索引片 |
| Indirect Closing | 間接結帳法 |
| Indirect Labor | 間接製造工 |
| Indorse | 裏書背書 |
| Indorsee | 承收所轉讓之票據人 |
| Indorsement | 裏書背書 |
| Indorsor | 裏書者背書者 |
| Industrial Corporation | 工業公司 |
| Industrial Management | 工業管理 |
| Industrial Organization | 工業組織 |
| Industrial Production | 工業出品 |
| In favor of..... | 在.....名下 |
| In full of account | 償清 |
| In part payment | 分償 |
| In payment of Bill | 付貨款 |
| Initial | 人名字首 |
| Initial Date | 審計起始日期 |
| Insolvency | 無力清償 |
| Involvent | 無力清償 |
| Inspection | 稽核調查 |
| Installment Accounts | 分期付款帳項 |
| Installment Book | 分期付款冊 |
| Installments | 分期付款 |
| Intangible Assets | 無形資產 |
| Intentional Errors | 舞弊 |
| Interest | 利息 |
| Interest Bearing | 附息 |
| Interest Coupon | 息票 |
| Interest Period | 附息期 |
| Interim Receipt | 臨時收據 |
| Interim Report | 臨時審計報告書 |
| Internal Check | 內部牽制 |
| Internal Check System | 內部牽制制度 |
| Interstate Commerce | |
| Commission | 國內商務總會 |
| Inventory | 盤存財產目錄 |
| Investigate | 觀察 |
| Investment | 股本投資 |
| Invoice | 發貨單 |

Invoice Book 買貨單抽簿
 Invoice Extension 每種物品總價
 issue 發行發
 Itemize 逐條詳載
 Items 項目
 Jobber 經紀 牙行
 Joint Stock 合股
 Joint Stock Company 股份公司
 Journal 分錄簿 分錄日記簿之
 簡稱
 Journal Day-Book 分錄日記簿
 Journalizing 記帳分錄法
 Keeping Accounts 記帳
 Keeping Books 司帳
 Keeping up Stock 存貨之管理
 Label 註名 號貼 籤標
 Labor 人工
 Labor saving 工作經濟
 Labor Ticket 製造工須表
 Laboratory Expenses 實驗消費
 Last & Patterns 模型
 Lease 租約
 Leasehold 租業
 Leave for Collection 委託兌款
 Ledger 騰簿
 Ledger Card 騰簿片
 Ledger Valuation 帳項價額
 Legal Cap 法定合同紙
 Legal Change 依法改組
 Legal Rate 法定率
 Legal Reserve 法定公積金
 Letter of Advice 委託銷貨通知書
 Letter of Allotment 股利分派通知書
 Letter of Credit 活支匯款
 Liabilities 債務負債
 Liens 抵押
 Liquid Assets 動產
 Liquid Liabilities 短期負債
 Liquidating Balance Sheet 資產負債清算表
 Liquidating Committee 清算會
 Liquidation 清算
 Loan 借款
 Long End Interest 長期除欠
 Long Term Credit 活頁際清簿
 Loose Leave Ledger 活頁
 Loose Sheet 活頁
 Loss 損失
 Loss and Gain 損益
 Lot 宗
 Lot Number 一宗貨物之標號 (常用
 於委託代銷貨者)

Machinery and 機械
 Equipment
 Machinery and Tools 機械
 Maintenance of Real Estate 地畝房產保管費
 Make entry 記帳
 Make Payment 付款
 Make up 補償
 Maker 出票人
 Manufacturer 製造商
 Manufactured Products 已完成貨品
 Manufacturing 製造
 Manufacturing Activities 製造力
 Manufacturing Expense 製造銷費
 Manufacturing, Trading and Profit and Loss Statement 營業製造損益表
 Market Price 市價
 Market Quotation 行情
 Market Rate 行市
 Material 原料
 Material requisition 索用原料單
 Mature 期滿
 Maturity 滿期
 Mechanical Agencies 機械工
 Memorandum 便條 水條
 Memorandum of Bill of Lading 提貨單對根
 Merchandise 商品
 Merchandise Account 商品帳
 Merchandise Discount 現款折扣
 Merchandising 貨殖
 Middle Man 中人 牙行
 Mint Par of Exchange 記錄本
 Minute Book 記錄本
 Miscellaneous Expenses 雜費
 Monthly Statement Sheet 按月系欠清單
 Mortgage 抵押
 Mortgage Bond 抵押債票
 Mortgage Payable 抵押借款
 Mortgage Receivable 抵押債款
 Municipal or Public Audit 公共事業機關帳簿之審計
 Negotiable 通用
 Negotiable Instrument 通用票據
 Negotiable Paper 通用票據
 Net Amount 淨數
 Net Capital 現值

| | | | |
|-----------------------|--------------------|--------------------------|-------------|
| Net Disbursement | 實付款項 | Overdue Accounts | 逾期未收或未付帳項 |
| Net Gain | 純盈利 | Overhead Charges | 雜項消費 |
| Net Investment | 純本 | Over Payment | 逾額支付 |
| Net Loss | 淨損失 | Over Stocking | 逾額存貨 |
| Net or Net Cash | 實價不折不扣 | Overtrading | 營業逾限 |
| Net Profit | 純盈利 | Ownership Accounts | 資本帳項 |
| Net Proceed | 淨進款 | Paid Jacket | 已付傳票 |
| Net Receipts | 實收款項 | Paid-up Stock | 已付股本 |
| Net Terms | 按 2/10, 1/30, 付款辦法 | Par of Exchange | 市價盤 |
| Net Trading Profit | 營業純利 | Par value | 票面價格 |
| Net Value | 純值 | Partial payments | 分期付款 |
| No Funds | 無底款 | Participating | |
| Nominal Accounts | 臨時帳項 | Particulars | 註解釋還是不成 |
| Non-Cumulative stock | | Parties to a draft | 匯帳之關係人 |
| Non-Payment | 拒絕付款 | Partner | 股東 |
| Non-Stock Corporation | | Partner's Agreement | 合夥議據 |
| No-Parvalue Stock | | Partner's Drawing or | |
| Notary Public | 公證人 | Personal Accounts | 股東來往帳項 |
| Note | 期票 | Partnership | 合股營業 兩合公司 |
| Notice of Dissolution | | Pass Book | 來往摺 |
| of Partnership | 分夥通知書 | Past due | 過期 |
| Notification of Draft | 取款或期票通知書 | Patent Rights | 專利權 |
| Obligation | 擔負 | Payee | 收款人 |
| Office | 公事房 | Payer | 付款人 |
| Office Equipment | 公事房傢具 | Pay-in | 送金單 |
| Office Supplies | 文具 | Pay-in Book | 送金本 存款本 |
| On Account | 欠帳 | Payment | 付款 |
| On Demand | 見票即付 | Pay one on account | 還帳 |
| On File | 已經置檔卷 | Pay Roll | 工資單 |
| On Hand | 現存 | Pay to the order of..... | 付.....或其指定人 |
| Open a Bank Account | 在銀行立帳 | Pay to the order of cash | 見票即付 |
| Open Account | 未清結帳項 | Pencil Footing | 草結數 |
| Open Book Account | 未清結帳項 | Per | 憑, 每 |
| Opening Accounts | 立帳戶 | Per Annum | 按年 |
| Open Consignment | 立清受託代銷貨 | Per Contra | 參照對方 |
| Opening Entry | 開始營業帳 | Perishable Property | |
| Operating Concern | 營業公司 | Period | 時期 |
| Operating Expense | 營業用款 | Periodic Audit | 按期審計 |
| Operating Revenue | 營業進款 | Permanent Repair | 持久的修葺 |
| Operation | 營業 | Perpetual Inventory | 存貨簿 |
| Order | 定貨單 | Personal Account | 人名帳項 (指債權債務 |
| Order Bill of Lading | 指定提貨單 | | 而言) |
| Order Book | 定貨本 | Personal Cheque | 個人支票 |
| Order Shipment | 指定運貨 | Petty Cash Book | 現金零用簿 |
| Original Cost | 原價 | Petty Sales | 零星賣貨 |
| Original Entry | 原始帳 | Physical Inventory | 實物盤存 |
| Out of Balance | 收付不等 | Piece Cook | 接件記工本 |
| Outlays | 出項 | Piece Work | 接件工件 |
| Output | 出品 | Piece Work Plan | 接件給付工資法 |
| Outstanding Stock | 流行股票 | Place to one's Credit | 收於某君帳上 |
| Overdraft | 透支 | Placed to Credit | 已收於帳上 |
| Overdue | 過期 | Plant | 機械 |

Policy 保險單
 Post 郵
 Postal Money Order (Post office Money order) 郵務匯票
 Post Closing Trial Balance 結後試算表
 Post Date 展期
 Posting 過帳
 Posting Medium 過帳要件
 Post Marking 過帳符號
 Power of Attorney 委任權 委任狀
 Preferred Dividends 優先股利
 Preferred Stock 優先股
 Preliminary
 Expenditures 籌辦費 開辦費
 Preliminary Trial Balance 審查後之試算表
 Premium 保險費 增價
 Prepay 預付
 Prepaid Insurance 預付保險費
 Present Worth 現值
 Price 價值
 Prime Cost 原始價
 Principal Books 主要簿籍
 Private Corporation 商辦公司
 Private Ledger 內記總簿
 Proceeds or net Proceeds 餘款
 Produce Value 生利益
 Production 出品
 Production Order 出品報告
 Production Report 生產力
 Productivity 產力
 Profit 盈餘
 Profit and Loss 損益
 Profit and Section 損益之部
 Profit-Sharing Plan 給予紅利法
 Proforma 估定
 Promissory Note 期票
 Proof of Posting 過帳證誤表
 Proof of Statement 核對表 (為核對損益表與資產負債表而作)
 Proof Trial Balance 結後試算表
 Property 資產
 Proprietor 資本主
 Proprietorship 物主資本主
 Protested 作證 (對支票期票等拒絕付款賠償責任)
 Protest fees 作證費
 Protested Paper 已經作證之票據
 Proving Cash 查核現款

Public Corporation 國有公司
 Public Service Commission 公共事業公司
 Public Service Corporation 經營公共事業公司
 Purchase 買貨款
 Purchase Book 買貨簿
 Purchase Journal 買貨簿
 Purchase Ledger 買貨簿清簿
 Purchase Order 訂貨單
 Purchase Price 買價
 Purchase Requisition 要貨單
 Purchaser 買貨人
 Qualified Indorsement 不負責任之背書
 Quantity Discount 數量折扣
 Quick Assets 動產
 Quick Liabilities 短期負債
 Railroad Commission 鐵路公會
 Rate 率
 Ratio 率
 Raw Material 生料
 Real Accounts 永欠帳項
 Real Estate 地畝房產
 Real Estate Mortgage 房地產抵押借款
 Rebats 返債金
 Receive Credit 收到
 Received Payment 收清 (書於發票上者)
 Receiving Book 收貨本
 Receipt 收據 (入款)
 Reconcile 清算核對
 Reconciliation 清算核對
 Reconciliation of Bank Account 銀行來往帳
 Reconciliation Statement 核對
 Record 核對
 Record 記帳 記錄
 Redeem 贖 收回
 Re-Discount 轉貼現
 Reference 證人 參考
 Registered Bond 記名債票
 Registered Stock 記名股票
 Regular Terms 接 5/30, 6/10 付款辦法
 Remarks 附註 備致
 Remittance 匯寄物 匯寄款項
 Renew 換票
 Renewal 換票
 Rent 租費
 Re-open 重立
 Repeat Message 覆電
 Replacement 更換 補添
 Report 報告書
 Requisition 支領單

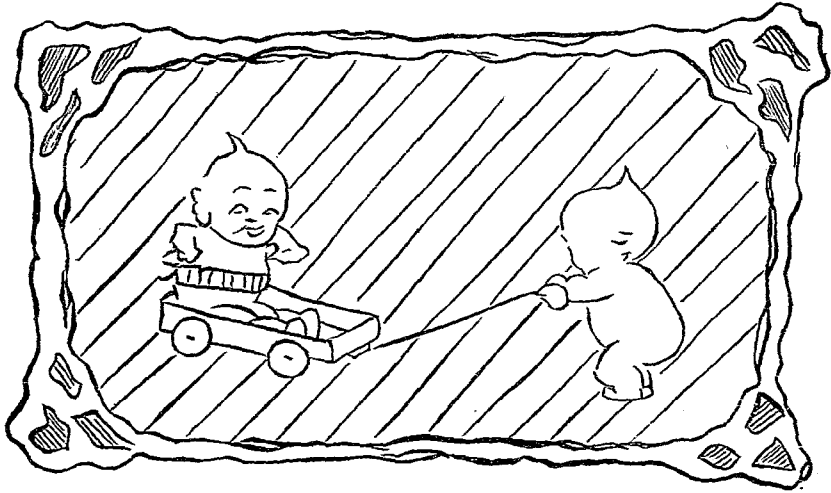
| | | | |
|---|-------------|--------------------------|----------|
| Requisition Slip | 索用單 | Rule | 畫線定例 |
| Reserve | 準備金 | Rule off | 結清 |
| Reserve for Accounts Receivable | 外欠準備金 | Ruling | 線 |
| Reserve for Accrued Assets | 應收未收資產準備金 | Run on a bank | 擠兌 |
| Reserve for Bad Debts | 呆帳準備金 | Salary | 薪金 |
| Reserve for Buildings | 房屋傷耗準備金 | Sale Price | 賣價 |
| Reserve for Cash Discounts | 現款折扣準備金 | Sales | 賣貨款數 |
| Reserve for Collection | 呆帳準備金 | Sales Book | 賣貨簿 |
| Reserve for Contingencies | 意外損失準備金 | Sales Journal | 賣貨簿 |
| Reserve for Depreciation | 傷耗準備金 | Sales Ledger | 賣貨簿 |
| Reserve for Depreciation of Machinery and Equipment | 機械傷耗準備金 | Sales Slip | 賣貨單 |
| Reserve for Depreciation of Office and Equipment | 傢具傷耗準備金 | Salesman | 賣貨員 |
| Reserve for Depreciation of Tools | 工具傷耗準備金 | Sample lot | 貨樣 |
| Reserve for Depreciation on Building | 房屋傷耗準備金 | Schedule | 表 清單 |
| Reserve for Dividends | 股利準備金 | Seal | 蓋印 印 |
| Reserve for Inventories | 盤存準備金 | "Season" Month | 應時當令之月 |
| Reserve for Instalment Accounts Losses | 分期付款帳戶傷耗準備金 | Second Preferred Stock | 第二期優先股 |
| Reserve for Real Estates Shrinkage | 地畝房產消耗準備金 | Secret Reserves | 無形增價 |
| Reserve for Retiring Bonds, Notes, etc. | | Sectional Ledger | 分類帳簿 |
| Reserve for Retirement of Preferred Stock | | Security | 擔保品 |
| Reserve for Taxes | 稅務準備金 | Self Balancing Ledger | 自設平衡簿 |
| Reserve for Working Capital | 流動資本準備金 | Self Indexing | 自示 |
| Reserve Fund | 積立金 | Selling Expenses | 賣貨消費 |
| Resource | 資產 | Selling Price | 賣價 |
| Restrictive Indorsement | 專指背書 | Serial Number | 頭號 |
| Retail business | 零售商店 | Settlement | 清結 |
| Retailer | 零售商 | Share | 股 |
| Retailing | 零售 | Shareholders | 股東 |
| Return Book | 退貨簿 | Ship | 運貨 |
| Returned Purchase | 退回買貨 | Shipment | 運貨(所運之貨) |
| Returned Sales | 退回賣貨 | Shipment Invoice | 委託代銷貨單 |
| Revenue | 入款進項 | Shipment Ledger | 委託代銷貨總簿 |
| Revenue Expenses | 經常費 | Shipper | 運貨主委託代銷人 |
| Royalties | 財產 | Shipping | 委託代銷 寄東 |
| | | Shipping Expenses | 運貨費 |
| | | Shippink Label | 運貨標籤 |
| | | Shipping Order | 指運單 |
| | | Shipping Supplies | 寄貨用品 |
| | | Short Bill | 短期票據 |
| | | Short End Interest | |
| | | Short Term Credit | 短期餘欠 |
| | | Shrinkage | 縮減 |
| | | Sight Draft | 見票即付匯票 |
| | | Sign | 簽押 |
| | | Signature | 簽押 |
| | | Signature Card (or Book) | 印鑑 |
| | | Silver Certificate | 銀幣兌換券 |
| | | Single Entry | 單式簿記 |
| | | Bookkeeping | 單線 |
| | | Single Line | |

Sinking Fund 提存款
 Sinking Fund Investment 提存款運用
 Six-Column Balance Sheet 六個結算簡表
 Sleeping Partner 請求
 Solicit 有力清償
 Solvency 有力清償
 Solvent 特別審計
 Special Audit 分類帳
 Special Colum 特別際清簿
 Special Ledger 特別公積金
 Special Reserve 現金
 Specie 投機事業
 Speculation 標準限度
 Standard 表清單
 Statement 倒閉清算表
 Statement of Affairs and Liabilities 資產負債表
 Statement of Customer's Account 索欠清單索欠單
 Statement of Losses and Gains 損益表
 Statement of Profits and Losses 損益表
 Statement of Resources and Liabilities 資產負債表
 Statistics 統計表
 Stencil 標紙
 Stencil Mark 符號
 Stock 存貨
 Stock Book 存貨本
 Stock Card 存貨單
 Stock Certificate 股票
 Stock Certificate Book 股票本
 Stock in Trade 待售貨物
 Stock Jobber 股票經紀
 Stock Ledger 股票際清簿
 Stock Ordered 已定貨物
 Stock Report 存貨報告表
 Stock Transfer Book 股票轉讓冊
 Stockholder 股東
 Stockkeeper 存貨管理員
 Stockkeeping 存貨管理
 Stocks & Bonds 證券
 Storage 貨棧
 Store Room 貨房
 Stop a Cheque 停止支付
 Straight Bill of Lading 普通提貨單
 Straight Checking Method

Straight C. O. D. 直線計算法
 Straight Line Method 普通運貨
 Straight Shipment 存根
 Stub 可用……取款
 Subject to 補助帳項
 Subordinate Accounts 已認
 Subscribed for 認股人
 Subscribers 認股冊
 Subscription 認股冊
 Subscription Book 輔助際清簿
 Subsequent Entry 零結數
 Subsidiary Ledger 共數
 Sub-total 提納摘要
 Sum 綜核帳項
 Summary 雜項盤存
 Summary Account
 Sundry Inventories
 Sundry Trade Creditors 各項債權人
 Sundry Trade Debtors 各項債務人
 Supervision 監督
 Supporting Records 補助記載
 Suretyship 保證
 Surplus 盈餘
 Suspense Account 未定帳項
 System 公司之組織
 Take a Trial Balance (or take off a trial balance) 作試算表
 Take Inventory 盤存
 Take Over 轉割
 Take Stock 查點存貨
 Tangible Assets 有形資產
 Technical Errors
 Telegram 電報
 Telegraph 通電
 Terminating Date 審計截止日期
 Termination 終止
 Terminology 術語
 Term of Audit 審計範圍
 Terms 付款辦法
 Test 試驗
 Time 期限
 Time Card 製造工需表
 Time Draft 定期存款匯票
 Time Keeper 記時者
 Time Keeping 時間記載
 To be sold on commission 委託代銷
 To be sold on one's account and risk
 To Date 訖至今日

Total 總數
 Total Cost 總值
 Total Sales 貨總數
 Total Trial Balance 總額試算表
 Trade Assets 營業資產
 Trade Center 商業中心
 Trade Discount 市價折扣
 Trade Mark 商標
 Trade Price 發行價
 Trading Account 營業帳項
 Trading Account and Profit and Loss Statement 營業損益表
 Trading Activities 營業力
 Trading Section 營業之部
 Transaction 交易
 Transfer 轉
 Treasury Note 庫存證券
 Treasury Stock 庫存股票
 Trevaler's Check 旅行支票
 Trevaler's Expense 旅費
 Trial Balance 試算表
 Trust 托辣斯
 Trust Company 信託公司
 Trustee 託事
 Turn Out 製出
 Turnover 貨原價貨物周轉次數
 Unconsumed 未用盡
 Underlying Ledger 補助帳簿
 Under Valuation 低估價
 Unexpired 未盡
 Unfinished Goods 未完成貨品
 Unissued Stock 未發股票
 Unloaded 卸貨
 Unpaid 未付
 Unpaid Jacket 未付傳票
 Unsubscribed Stock 未認股本
 Validity 證實
 Valuation 估價
 Valuation Account 評價帳項
 Value 價值
 Value of Mdsc. Unsold 存貨值
 Value Received 價值
 Value Received and Charge the same
 Value to Account of....
 Verification 證實
 Verify 查核 證實
 Voucher 單據
 Voucher Check 附記傳票號碼支票
 Voucher Jacket 傳票
 Voucher Payable 應付單據

Voucher Register 單據本
 Voucher System 憑單記帳法
 Wages 工資
 Warehouse 貨棧
 Warehouse Expense 貨棧銷費
 Wasting Assets 殘餘資產
 Wear and Tear 損壞
 Wholesale 批發
 Withdraw 提款
 Withdrawal 提款
 With Interest 附息
 With Interest Added 已附息
 Without Recourse 概不負責
 Witness 見證人
 Working Capital 流動資本
 Working Papers 審計應用之空格式
 Working Partner 理股東
 Working Sheet 結算簡表
 Written Off 撥提
 X Bill 展期發貨單
 Xenium 贈送之禮物
 X ray 愛克司光
 Yearly 經年的 全年的 每年的
 Yield 酬報
 Zechin 生息
 Zinc 古金
 Zero 零



ACTIVITIES



Dramatic Club



Poor Boys' School



Students' Glee Club

After having worked very hard for a week, the students feel quite tired and exhausted in spirit; and if there were nothing to make them happy, stimulate their spirit and drive away their tiredness, their brain would become dizzy and they could not go on with their lessons any farther. For the purpose of entertaining the students, schools, either primary schools or universities, have offered a course in music or singing. On account of having too many courses, our school is compelled not to pay attention to this point. A group of our school-mates who are deeply interested in music have organized the Glee Club into which they have invited for their leaders, teachers who are extremely well-versed in both song and music. This club was organized five years ago and is still going on successfully.

C. Spartan Kuo



Picnic 1



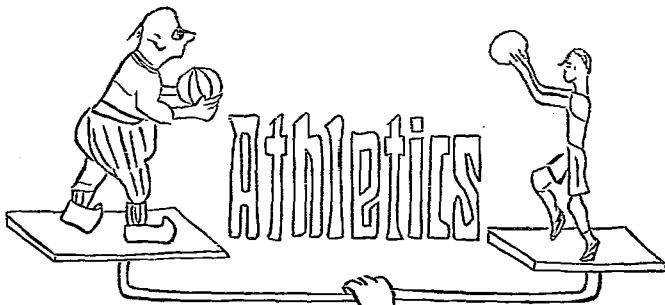
Picnic 2



Picnic 3



Picnic 4





The 1927 Basketball Club



The 1927 Volley Ball Club



The 1928 Basket ball Club



The 1927 Basket ball Club



Mr. Chang Ching Chi is well noted for his expert art in bowling. Indeed, he is quite worthy of the name "Bowling Lord" which is usually addressed to him by all. He, through hard practice and faithful work, gloriously distinguished himself by carrying away the first honor amidst applause and admiration in the Peking Bowling Championship, which was held at the Peking Young Men's Christian Association on April, 1927, in which more than fifty players participated—both Chinese and foreign. Such an excellent merit of success the Class of 1927 is very proud of, and the P.C.C.F. is proud of the Class of 1927.

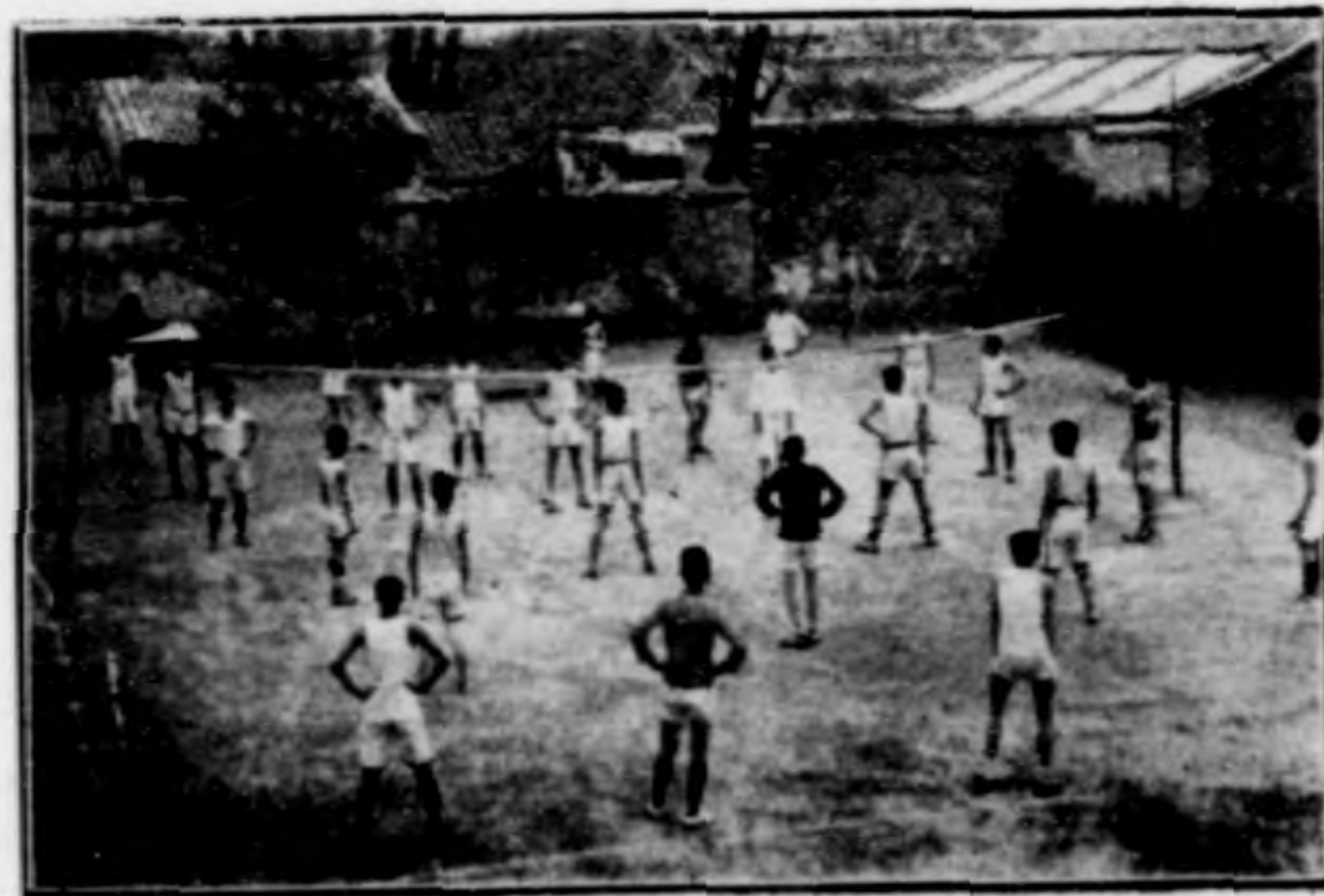
Liu Wei-hsiang.



Indoor Exercises



Indoor Exercises



Indoor Exercises



A L U M N I

1. Graduates Abroad.

Among the hundreds of the graduates of our College, there were several wonderful ones, having fine intelligence and great ambition, who went abroad to America for advanced study.

Messrs. T. M. Huang, T. Y. Chin, C. C. Yu, and Y. T. Chao were the first four "Stars" who went to New York, one after another, and studied in different universities there.

How fortunate they were who had such exceptional opportunities to apply themselves with such diligence to a concentrated study! Even though they were studying at different institutions, they found time to have meetings which were generally held every Saturday evening for the purpose of discussing their work, or talking about their mother country or College.

After their three or four years' hard study, they have returned within recent years.

Mr. C. C. Yu now holds the position of Dean of the Faculty in our College and also teaches accounting. His genial conduct and agreeable complaisance have made the students held a high opinion of him and moreover, due to his superior knowledge of commerce and his attractive manner, he has stimulated in the class a great interest in study. Certainly we all feel that we have got a great deal of help from the commercial course of our College.

The others, T. M. Huang, Y. T. Chao, and T. Y. Chin have also rendered great service in institutions of other provinces.

Then a group of five graduates went abroad, three of whom namely: Messrs. S. Lee, T. H. Tang and F. C. Lee studied at Colby, a fine school in Maine. The other two, Mr. W. H. Yu and Mr. H. F. Yang studied in other universities, Mr. Yu in the middle west and Mr. Yang in the far west. We were all very much grieved to hear that Mr. F. C. Lee died at Colby after a long illness.

The members of the above group have also returned to China and Mr. S. Lee, having returned to our College, now holds the position of Dean of the College. He has brought much honor and good standing to our College by his enthusiastic heart and noble services. He also teaches Economics and Public Speaking.

II. The Tientsin C. F. Club

Owing to the fact that there are a large number of graduates in Tientsin the C. F. Club was organized in the Spring of the 14th year of the Chinese Republic for the purpose of bringing the graduates together to discuss various phases of their business and the affairs of the day.

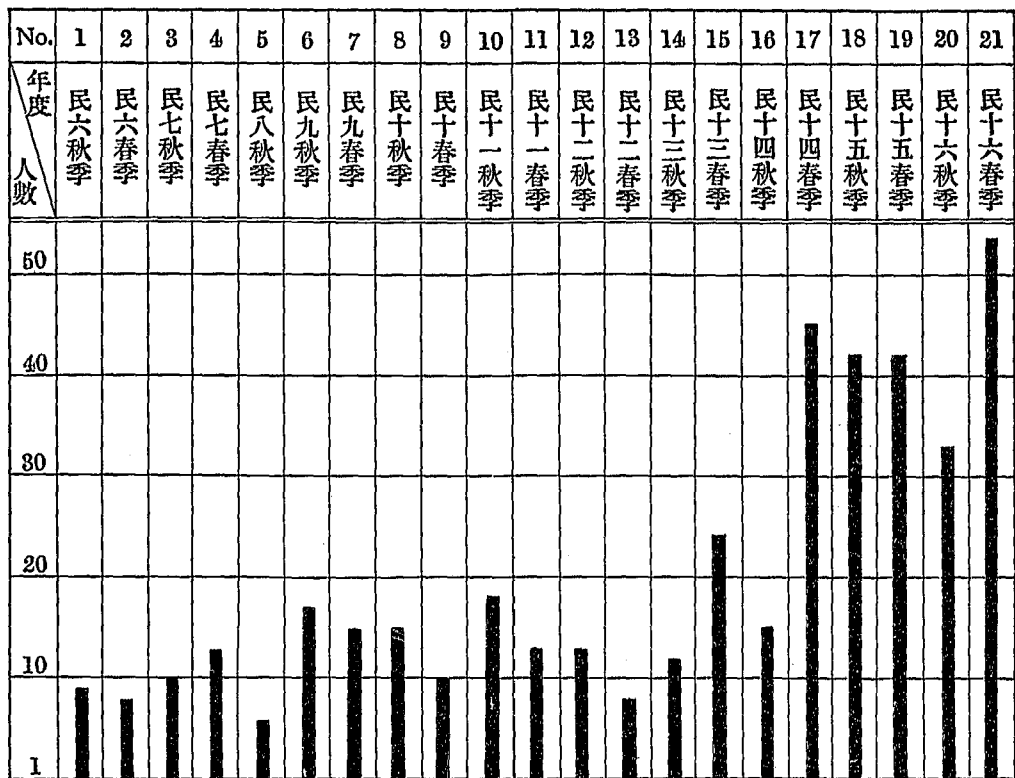
When all arrangements for the organization of the Club had been completed, most of the graduates who were in Tientsin became members of it. The Club has proved to be a wonderful success and its membership has lately increased to fifty. If any of our school-mates go to Tientsin they will be welcomed by the Club.

The Club's present president is Mr. Y. T. Lee, and its office is situated at his residence, 6 Marco Polo Road, Italian Concession.

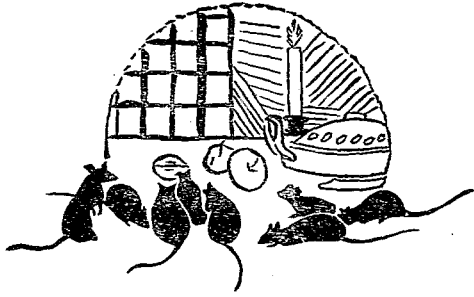
Y. Yang

The Alumni Association of the Peking College of Commerce & Finance.

It is over ten years since the establishment of this College, the graduates of whose twenty classes now number more than three hundreds. About ninety percent of them are working in banks and various other organizations in Peking and elsewhere. For the sake of good fellowship as well as with the aim of forthcoming study, the graduates have organized a club called the Alumni Association of Peking College of Commerce and Finance. By means of such an organization they have established a Savings Department and Accounting Society. The first is to teach men how to use their money properly and the second is to reform the accounting system in China. Besides this, they have also established different kinds of classes in such subjects as Advanced English Shorthand, and Research Work in in Commerce as to improve their learning, facilitate their advancement in the future, and to live a better life. Since their wishes are identical and their doctrines harmonious, the growth of this Association is expected to be rapid.



本校畢業生歷年比較表



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晚殮八角五分對
 於第三項可以說
 勉強夠格了吧至
 於第一第二兩項
 是非實驗不可的
 所以我們很歡迎
 各位來參觀參觀

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