

新英汉经济管理词典

A NEW ENGLISH-CHINESE DICTIONARY OF ECONOMY AND MANAGEMENT

关志鹏 主编
毋义亭

郑航科研室出版

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前 言

为了向阅读有关经济管理方面的外文书刊的同志提供一点方便，我们特编辑出版这本新英汉经济管理词典，暂在内部发行。在这本中型专业词汇工具书中，共收集经济管理专业性的词汇约二万条，按照英文字母顺序编排整理，并在最后一部分附有世界各国目前通用的货币名称，供作参考。至于内容词意方面，尽量在不违背外文原意的前提下，结合我国经济管理上的习惯用语选取恰当的意译，力求准确、简明、易懂，便于查阅。

在编写这本词典的过程中，得到了学校陶棣同志及财务管理系韩鸿书等许多同志的大力支持与帮助，在此一并表示衷心的感谢。

由于编者水平所限，加之接触新的经济管理资料不多，书中词意定会有不少缺点和错误，欢迎广大读者给予批评指正，以便再版时加以修正。

编者

一九八二年元月于郑航

A

AAA (American Accounting Association)	abroad
美国会计学会	到国外; 广泛
AAC (association for contamination)	ABS.V. (absolute value)
污染控制协会	绝对值
AAT (accelerated aging test)	ABS.E. (absolute error)
加速老化试验	绝对误差
ABC (automatic brightness control)	absence without leave
自动亮度控制	无故缺席; 旷职
ABC (automatic bandwidth control)	absent of leave
自动带宽控制	请假
ABC (automatic bias control)	absentee control
自动偏压控制	无人管理
abandoned charges	absentee operators
废弃费用	缺勤工人
abandoned land	absenteeism
熟荒地; 撂荒地	旷工
abandoned property	absenteeism and lateness
废弃财产	旷工和迟到
abandonment charges	absolute advantage
废弃费用	绝对优势
abject poverty	absolute contraband
赤贫	绝对禁运品
ABM automatic batch mixing	absolute cover
自动分批混合	绝对保险
abnormal depreciation	absolute liability
特别折旧	绝对赔偿责任
abnormal gains	absolute majority
非常收益	绝对多数
abnormal risk	absolute net loss
异常危险	绝对净损 (保险)
abnormal spoilage	absolute value
非常损坏	绝对值
aboriginal cost (同original cost)	absorbed burden (同applied expenses)
原始价值	已吸收费用; 已分配费用
above par	absorbed costs
超过面值; 超过票面	已吸收成本
abridgment of expense	absorbed declination
费用的削减	已吸收跌价
	absorbed expenses (同Appliee burden)

已吸收费用; 已分配费用	acceptable material
absorb idle funds	合格原料
吸收游资	acceptable principle
absorption account	公认原理(原则)
附属帐	acceptable product quality
absorption costing	可接受的产品质量
分担成本法; 归纳成本法	acceptable quality level
absorptive capacity	可接受之质量标准
吸收能力	acceptance
abstract book	承兑; 接受; 承保
收支摘要簿	acceptance bill
abstract of title	承兑汇票
产权说明书	acceptance by intervention
abstracts	参加承兑(金融)
摘要表	acceptance certificate
abt (about)	验收合格证
大约	acceptance check
abundance of commodity supplies	验收
商品供应充足	acceptance condition
abuse of rights	合格条件
权利的滥用	acceptance credit
academic authority	承兑信用
学术权威	acceptance for honour
academy of management	参加承兑(金融)
管理研究院	acceptance in blank
acc. (acceptance; accepted)	空白承兑; 不记名承兑
收纳; 承兑	acceptance inspection
accelerated course	验收检查
速成班	acceptance letter of credit
accelerated depreciation	承兑信用证
加速折旧	acceptance maturity record
accelerated rate of technical change	承兑汇票到期记录
技术变革的加速	acceptance payable
acceleration clause	应付承兑汇票
提前偿付条款	acceptance quality level (AQL)
acceleratory theory	验收质量标准
加速理论	acceptance receivable
acceptability	应收承兑汇票
可承兑性; 可接受性	acceptance register
acceptability test	承兑汇票登记簿
可接受性测验	acceptance sampling
acceptable accounting principle	选样认可; 抽样验收
公认会计原理(原则)	accepted accounting principles

公认会计原理 (原则)	会计责任
accepted product	accountability unit
合格品	责任单位
accepter	accountable for the results
受票人	对成果负责
accepting bank	accountable officer
承兑银行	出纳人员
accepting house	accountancy
承兑行	会计学; 会计职业
accession rate (同 hiring rate)	accountant
就业增长率; 雇用率	会计员 (师)
ACCES (automatic computer controlled electronic scanning)	accountant in bankruptcy
计算机自动控制电子扫描系统	破产管理人
accessories of a product	accountant in charge
产品附件	主办会计师
accessory equipment	accountants index
附属设备	会计师索引 (美)
accessory substance	accountants report (同 auditors report)
付产品	查帐报告
accident costs	account balance
事故损失	帐户结余
accident error	account balanced
偶然误差	结平的帐户
accident insurance	account bill
事故保险	帐单
accident prevention	account classification (同 classification of accounts)
事故预防; 安全措施	帐户分类
accident reduction bonus	account clerk
安全奖金 (减少事故奖)	帐务员
accident report	account current
事故报告	往来帐; 往来明细帐
accommodation allowance	account distribution memorandum
住房津贴	帐户分配通知单
accommodation bill	account day
通融票据	结算日
accommodation sale	account form
转批 (转手批售)	帐户式
accommodation notes	account form of balance sheet
通融票据	帐户式资产负债表
accommodator	account form of profit and loss statement
贷款人	帐户式损益表
accountability	

accounting	会计; 会计学	accounting for acceptances	承兑汇票的会计处理
accounting alternatives	各种不同的会计方法	accounting for agency and branch operations	代理店和分支店会计
accounting and reporting standards for corporate financial statement	公司决算表的会计和报告准则	accounting for assets acquisition	取得资产的会计处理
accounting books	会计帐簿	accounting for assets expirations	资产消耗的会计处理
accounting changes	会计变更	accounting for by-products further processed	进一步加工副产品的会计处理
accounting check	会计校验	accounting for estates and trusts	遗产与信托会计
accounting control	会计控制; 会计统制	accounting for estate income	遗产收益会计
accounting convention	会计惯例	accounting for foreign operations	国外经营活动会计
accounting cycle	会计循环	accounting for idle time	停工时间的会计处理
accounting defined	会计的定义	accounting for lost units	损失产品的会计处理
accounting department	会计部	accounting for various classes of stock	各类股本的会计处理
accounting disposition of variances	差异的会计处理	accounting identity	会计恒等
accounting documents	会计凭证	accounting income	会计所得
accounting entity	会计个体; 会计单位	accounting information	会计信息; 会计情报; 会计资料
accounting entry	会计分录	accounting item	帐目; 帐项
accounting equation	会计平衡式; 会计等式	accounting law	会计法
accounting event	会计事项	accounting machines	会计机器
accounting evidence	查帐证据	accounting manual	会计手册, 规程
accounting evolution	会计演变	accounting matrix	会计矩阵
accounting firm	会计事务所	accounting on the accrual basis	权责发生会计制
accounting for a pooling	联营会计		

accounting on the cash basis

现金收付会计制

accounting operations

会计操作; 会计运算

accounting organization

会计组织

accounting period

会计期间; 会计期; 报告期;

会计时期

accounting period assumption

会计期间的假定

accounting personnel

会计人员

accounting policy

会计政策

accounting practice

会计实务

accounting principles

会计原理; 会计原则

Accounting Principles Board (APB)

会计原则委员会

accounting procedure

会计程序

accounting rate of return

投资报酬率

accounting ratio

会计比率

accounting records

会计记录

accounting reports

会计报告

Accounting Research Bulletin

《会计研究公报》(美)

Accounting Research Studies

《会计研究论文集》(美)

Accounting Review

《会计评论》(美)

accounting standards

会计准则

Accounting Standard Steering

Committee

会计准则设计指导委员会(英)

accounting statement

会计报表

accounting system

会计制度

accounting theory

会计理论

accounting transaction

会计事项; 会计实务

accounting treatment

会计处理

accounting trends and techniques

《会计趋势和技术》(美)

accounting unit

会计单位; 会计部门

accounting uses of the computer

电子计算机的会计用途

accounting year (同financial year)

会计年度

accounting valuation

会计上的评价

account numbers

帐号; 帐户编号

account of bankruptcy

破产帐

account of executors

遗产清册

account of payments

支出帐户; 付款帐户

account of proceedings

会计报告; 会计汇编

account of receipts

收入帐户

account payable (A/P)

应付帐款

account receivable

=account revenue (A/R)

应收帐款

account sales

销货清单

accounts of receipts and payments

收支表

accounts payable

应付帐款

accounts payable ledger

应付帐款分类帐; 应付帐款分户帐
 accounts payable register
 应付帐款登记簿
 accounts payable subsidiary ledger
 应付帐款明细分类帐; 应付帐款分户帐
 accounts receivable
 应收帐款
 accounts receivable aging schedule
 应收帐款分期收回分析表
 accounts receivable assigned
 应收帐款转让
 accounts receivable discounted
 应收帐款贴现
 accounts receivable from installment
 分期付款销货的应收帐款
 accounts receivable from officers
 and employees
 应收员工帐款
 accounts receivable ledger
 应收帐款分类帐; 应收帐款分户帐
 accounts receivable management
 应收帐款管理
 accounts receivable register
 应收帐款登记簿
 accounts receivable subsidiary ledger
 应收帐款明细分类帐; 应收帐款分户帐
 accounts receivable turnover rate
 应收帐款周转率
 accounts with persons
 对人帐户
 accounts title
 帐户名称; 会计科目
 accretion
 自然增值
 accrual basis
 应计制; 应计基础; 权责发生制
 accrue
 应计; 增加; 生效
 accrued assets
 应收未收款项, 应计资产
 accrued bond interest receivable
 应计未收债券利息
 accrued cumulative dividends

应计累积股利; 应收未收股利
 accrued depreciation
 应计折旧
 accrued dividends
 应计股利
 accrued expenditure
 应计支出; 应计经费
 accrued—expenditures basis
 支出应计制
 accrued expenses
 应计费用
 accrued income
 应计收益
 accrued interest
 应计利息
 accrued interest on bonds
 应计未付债券息
 accrued interest on mortgages
 应计未付抵押债券息
 accrued interest on notes payable
 应计未付期票息
 accrued interest payable
 应计未付利息
 accrued interest receivable
 应计未收利息
 accrued items
 应计项目
 accrued leave
 积存假期
 accrued liabilities
 应计负债
 accrued payables
 应计未付款项
 accrued payroll
 应计未付工薪
 accrued payroll taxes
 应计未付工薪税
 accrued profits
 应计利润; 应计利益
 accrued real estate taxes
 应计未付不动产税
 accrued receivables
 应计未收款项

accrued rent	accuracy rating
应计未付租费	准确度 (率)
accrued revenue	ACE (association of cost engine—ring)
应计收入	成本核算工程师协会
accrued sales tax	ACE (automatic computing equipment)
应计未付销售税	自动计算装置
accrued taxes	ACFG (automatic continuous function generation)
应计未付税捐	自动连续函数变换
accrued wages	achieve target return on investment
应计未付工资	获致投资报酬
acct.(account, accountant)	acid—test
帐户; 会计师	酸性试验; 快速试验; 严格试验
accumulated amount	acid—test ratio
累积额	酸性试验比率 (常称quick ratio速动比率)
accumulated deficit	acknowledge
累计亏损	承认; 答谢; 收帐
accumulated depreciation	(to) acknowledge receipt
累计折旧; 累积折旧	证实收到
accumulated dividends	ACOE (automatic check out equipment)
未发累积股利 (指累积优先股所应计未发的股利)	自动测试设备
accumulated earnings	acquiescence
累积盈余	默认; 默许
accumulated profit	acquired right
累计利润; 滚存利益	既得权利
accumulation	acquired surplus
累计; 累积	获得公积
accumulation account	acquisition
累积帐户	收购
accumulation factor	acquisition cost
本利滚计式; 累积算式	取得成本
accumulation of capital	acquisition of new business
资本积累	扩展新业务
accumulation of discount	acreage under food grain
折价的累积	粮食作物耕地面积
accumulation of excess cash balance	act
过量现金滚存	条例
accumulation schedule	acting manager
累计表; 累积表	代经理
accumulative sinking fund	action limit
累积偿债基金	处理界限
accumulator	
累加器	

action project	实际拒付; 拒绝承兑
行动计划	actual liabilities
active assets	实际负债
活动资产 (指常有本利出入的资产); 有收益资产	actual notice
active balance of payments	实际通知
国际收支顺差	actual performance
active balance	实际完成情况
顺差	actual population
active debt	实际人口
活动债务	actual practice
active language	实务
惯用语文	actual price
active partner	实际价格
普通股东	actual rate
active population	实际汇率
参加经济活动人口; 职业人口	actual rate of wastage and obsolescence
active rate	实际耗蚀率与陈旧率
活动率	actual total loss
active trade balance	绝对全损; 实际全损
贸易顺差	actual value
activity chart	实际价值
活动示意图	actualize economic boom
activity indicator	实现经济繁荣
活动指标	actuarial equivalent
activity ratio	实际等值
活动比率	actuarial evaluation
acts of bankruptcy	实际估值
破产法	actuate positive factors
actual budget 决算	调动积极因素
(指 final accounting of revenue and expenditure)	A/D (after date)
actual carrier	发票后
实际承运人	ad (advice)
actual cost	通知
实际成本	ad (=before the day)
actual consumption	该日前
实际消费	adaptation of the budget
actual debts	核定预算
实际债务	adaptive system
actual depreciation	适应系统
实际折旧	added value
actual dishonour	增殖价值; 增值
	added value tax

增值税
 adding and duplicating machines
 加算机和复印机
 adding to the achievement
 发扬成绩
 addition
 追加
 additional article
 增订条款
 additional charges
 附加费用
 additional cost
 额外费用
 additional funds
 附加基金
 additional investment
 额外投资
 additional item
 增列项目
 additional labour costs
 附加人工成本
 additional paid-in capital
 附加资本; 资本公积; 资本盈余
 additional tax
 追加税
 additional test-marketing
 进一步检验市场营运
 additions and betterments
 增建和修缮
 additions to property through surplus
 由盈余增建的财产
 addition to fixed assets
 固定资产增加额
 addressograph equipment in payroll
 work
 发薪工作用的姓名地址印刷机
 address calculation method
 地址计算法
 adduce evidence of waste
 提出浪费的证据
 add to
 加上
 adequate disclosure

适当表达
 adequate verification
 充分的核查
 ad for inviting enterprise
 招揽生意的广告
 adherence to established systems
 坚持已建立的规章制度
 adhere to the systems established
 坚持规定的规章制度
 ad hoc
 特设; 专设; 临时
 ad hoc assignment
 临时任务; 专门委派的工作
 ad hoc resources
 特别资源
 ad infinitum
 无限
 adjacent loads
 邻接货运量
 adjacent extreme point
 邻接报值点
 adjective law
 程序规则
 adjunct account
 附加帐户
 adjusted bank balance
 调整后银行结存; 调整后银行余额
 adjusted basis
 调整制
 adjusted gross income
 调整后总所得
 adjusted trial balance
 调整后试算表
 adjusting entries
 调整分录; 调整记录
 adjusting journal entry
 调整分录
 adjustment
 调整; 调整事项(复); 调整数
 adjustment account
 调整帐户
 adjustment memo
 调整凭单

adjustment of inventory for return of materials 因退料而作的存货调整	管理决策
adjustment of inventory for shortage or overage 因溢缺而作的存货调整	administrative expenses 公司管理费
adjustment period 调整期间	administrative-planning system 管理计划制度
adjustments after reconciliation 调节后的调整分录	administrative-practice standards 行政管理措施标准
adjustments columns 调整栏	administrative rules 管理行政规定
adjustments of earnings of prior periods 前期盈余调整数	administrative science 科学管理
administered price 管理价格; 操纵价格	administrator 遗产管理人; 管理人
administered-price theory 受控价格理论 (商品或劳务的价格是大厂商之间的协商定价, 纵然市场发生变化, 也保持价格不变的理论。)	admission of a new partner 新合伙人的入伙
administer effective control 运用有效的控制	admitted asset (或admissible asset) 有价资产(保险会计)
administering authority 管理当局	adm. (administrator) 财产管理人
administration expenses 管理费用	ADO (advanced development objective) 远景发展规划
administration(management) 管理	adopts (the following program of action) 通过(下列行动纲领)
administration section 管理的部分	ADP (automatic data processing) 自动数据处理
administrative accounting 管理会计	ADS (accessory design specification) 附件设计技术条件
administrative action 公司行政决定	ad referendum 尚待核准; 待进一步审议
administrative audit 管理审计	ADT (accelerated development test) 加速发展试验
administrative authority 管理权限	ADTP (accelerated development test program) 加速研制试验规划
administrative budget 管理预算	adult education 成人教育
administrative decision	ad valorem freight 从价运费
	ad valorem import duty 从价进口税
	advance

预付; 定金; 垫款
 advance by overdraft
 透支
 advance department
 放款部
 advance payment
 预付; 预付款项
 advance planning—5 years
 五年发展规划
 advance remittance
 预付汇款
 advanced charges
 预付费用
 advanced study
 进修; 深造
 advanced technique
 先进技术
 advance freight
 预付运费
 advance material order
 物资先期定单
 advance material request
 器材的先期申请
 advances development
 先行开发
 advances from consignees
 承销人预付款
 advances from customers
 预收客户款
 advance to officers and employees
 职工预支款
 advantageous
 有利的
 advantages of controlling accounts
 统制帐户的优点
 advantages to direct selling
 直接销售的优点
 adventure
 短期投机买卖
 adventure accounts
 短期投机买卖帐
 adversary inspection
 对方观察

adverse trade balance
 贸易逆差
 advertisement
 广告
 advertisement regulation act
 广告法
 advertising
 广告; 广告费
 advertising agencies
 广告公司或广告代理商
 advertising appeal
 广告呼吁 (指商品宣传)
 advertising budget
 广告费预算
 advertising evaluation
 广告宣传评价
 advertising expenses
 广告费
 advertising media
 广告手段
 advertising promotion
 广告推广
 adv.frt (advance freight)
 应付运费
 advice for collection
 托收委托书
 advice of audit
 审核通知书
 advice of drawing
 汇票通知书; 提款通知
 advice of transfer of L/C
 信用状转让通知书
 advisor's office
 顾问室
 advisory body
 顾问团
 advisory commission (同 advisory committee)
 咨询委员会
 advisory group
 咨询小组
 advisory opinion
 咨询意见
 advisory service

咨询服务	自动故障探测
advt (advertisement)	AFR (acceptable failure rate)
广告	容许故障率
ADX (automatic data exchange system)	AFRA average freight rate assessment
自动数据交换系统	核定平均运费率
AE (1)absolute error	AFT acceptance functional test
绝对误差	验收性能试验
(2)administrative engineering	after closing trial balance
管理工程	期终试算平衡后
(3)arithmetic element	after-cost
运算单元	后续成本
(4)auxiliary engine	after date
辅助发动机	发票后
(5)assistant engineer	after effect
助理工程师	后效
AEI (1)average efficiency index	after separation cost
平均效率指数	分离的成本 (指主副产品分离的连续发生的成本)
(2)atomic energy institute	after service
原子能研究所	售后服务
AEI (azimuth error indicator)	after sight
方位误差	见票后
AFB (air freight bill)	after-tax profits
空运提单	税后利润
AFC (automatic frequency control)	AFWC (automatic feed water control)
自动频率控制	自动供水控制
affiliate (同affiliated company)	against all risk (AAR)
联营公司; 联号	投保全险
affiliated corporation (同affiliated company)	age at entry into employment
联络公司	就业年令
affiliated interests	age at retirement
联营股权	退休年令
AFL (American Federation of Labor)	aged distribution
美国劳工联合社	帐令分类
affluent society	aged trial balance
富裕社会	过期的试算表
affreightment	agency
租船运输	代理; 代理处; 代理人
afft (affidavit)	agency accounts
具结书; 宣誓书	代理帐; 代理会计 (英)
AFM (automatic fault finding and maintenance)	agency agreement
	代理协定; 代理关系协定
	agency commission

代理手续费
 agency fund
 代管基金; 代收款
 agenda
 备忘录; 纪录; 议程
 ag(e)ing art
 技术老化
 agent
 代理商; 代理人; 代理店
 agent middleman
 中间代理商
 agent's lien
 代理人留置权
 aggregate
 综合指标
 aggregate amount of L/C
 信用状总额
 aggregate (amalgamated or consoli-
 dated) balance sheet
 合并资产负债表
 aggregate cash inflows
 现金流入总额
 aggregate cash outflows
 现金流出总额
 aggregate model
 综合模式
 aggregate planning
 总产量计划
 aggregate plans and programs
 总体计划与规划
 aggregate scheduling
 总产量进度计划
 aggregate social product
 社会总产品
 aggregate value
 总合价值
 aging
 帐龄分期 (指按到期日先后, 将帐款分
 类); 陈旧; 老化
 aging schedule
 帐龄分析表 分期表
 a great variety of goods
 品种齐全

agreed text
 议定文本
 agreed value
 约定价格
 agreements
 协议
 agribusiness
 农业企业
 (指农产品的生产、加工和销售)
 agricultural business
 农场事务
 agricultural commodity
 农产商品
 agricultural pricing policy
 农业价格政策
 agricultural raw material
 农产原料
 agricultural surplus
 剩余农产品
 agro-economic development activities
 农业经济发展活动
 agro-industrial complex
 农工联合企业
 agro-industry
 农业工业、农用工业
 agro-pastoral economy
 农牧经济
 agro-technical station
 农业技术站
 agt—agent
 代理商
 ahead of schedule
 超前进度
 AICPA (American Institute of
 Certified Public Accountants)
 美国会计师协会
 aid
 杂工
 aide-memoire
 备忘录
 air-borne goods
 空运货物
 air logistical support

空运后勤支援	allocation of common costs
air pollution	共同成本的分配
空气污染	allocation of common costs to
airway bill of lading	joint products
空运提单	共同成本摊入联产品
air waybill	allocation of manufacturing overhead
空运单; 航空货运单	制造费用的分配
airworthiness	allocation principles
适于航空; 适航	分配原理
AJBO anti-jamming black-out	allot
抗干扰设备	分配; 分派
AJD anti-jamming display	allotment
抗干扰显示器	拨款
algorithm	allotment issued
算法	已拨款项
algorithmic language	allotment ledger
算法语言	拨款分类帐
all financial resources	allowance
所有财务资源	津贴; 折让; 备抵; 减免
all-inclusive income statement	allowance for bad debts (doubtful
总括性收益表 (损益表)	accounts)
all-inclusive (or clean surplus) concept	备抵坏帐 (呆帐)
总括 (或净盈余) 观念	allowance for damage
all purpose balance sheet	货损折扣
通用资产负债表	allowance for delayed recruitment
all purpose financial statement	延迟征聘调整数
通用财务报表	allowance for depreciation
allied company	备抵折旧
联合公司	allowance for uncollectible accounts
allocate	receivable
分配	备抵坏帐
allocated assets	allowance on sales (同 sales allowances)
分配的资产	销售 (货) 折让
allocation of items	allowance reserve
项目分配	折让准备
allocation	allowances and rebates
拨款; 分配	折让及回扣
allocation cost	all purpose communication system
分配成本	多用途通信系统; 全能通信系统
allocation of actual factory overhead	all risk cover
to products	全险保单
实际制造费用摊入产品	all-round handy man
	多面手