

英汉

杨盛林 主编

经济贸易习语词典

(商贸 运输 金融 审计 法律)



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英汉经济贸易习语词典

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机械工业出版社

本习语词典以信息量大为主要特点,广泛收集了经济、贸易、金融、保险、财会、审计、法律、运输、企业管理等方面的习惯用语(不含任何单词),共计34000余条。为广大读者提供了一本实用、简便、内容丰富的外语工具书。学习和使用专业外语,难点之一是对大量的习惯用语似是而非,作者集多年的工作经验和丰厚资料编成本词典,相信一定能为广大读者扫除不少专业外语学习和使用上的“拦路虎”。

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前 言

随着我国对外开放的深化,广大经贸工作者和师生愈来愈迫切地感受到进一步提高外语水平的重要。在他们学习和使用外语时,往往碰到两个问题:一是单纯掌握某一专业的词汇已远远满足不了实际工作和学习的需要;二是对大量的专业习惯用语往往似是而非,而实际上可能离题相去甚远。就目前已出版的数十种外贸、经济类词典来说,它们基本上都是注重词汇的释义,然后列举大量例句,而专业覆盖和短语收录均较少,要解决上述两个问题仍很困难。根据市场调查和广大读者的反映,目前亟需一本得心应手的词典——收录短语多,涉及专业广,便于快速查阅。

基于以上背景,作者萌生了编写《英汉经济贸易习语词典》之念。根据多年经验和资料的积累,以及各位同仁的鼎力相助,《英汉经济贸易习语词典》终于完稿了。

在编写本词典的过程中,我们力求保持以下几个特点:

1. 只收入含有习语的基本词条,可望文生义、一般常见的习语均不收入。

2. 释义简洁,便于查阅。

3. 信息量大,其内容包括经济、贸易、金融、保险、财会、审计、法律、运输、企业管理等方面,词条总计 34000 余词条。

希望《英汉经济贸易习语词典》能够对从事经贸方面工作的人士和在校师生有一点点帮助,也希望广大经贸工作者和英语前辈和同仁们不吝赐教、批评指正。

在编写本词典过程中,我们得到了北京科技大学继续教育学院张喜山教授的大力帮助,在此我们表示衷心感谢。

编者

2000 年 3 月

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A

a basket of currencies	笼统货币	abortive expenditure	无成果支出
A class	头等	above par	超过票面, 超过面值
A grade	甲级	above the line	线上项目
a grand	一万美元	above-the-line expenditure	经常预算支出
a lump sum	一笔整数	above-the-line promotion	线上推销
a retro	拖欠	absence of any earlier complaints	以往没有投诉事例
A share	A 种股票	absence of consideration	合同缺乏对价
AB intestate	无遗嘱的继承	absentee director	不在场的负责人
abandoned goods	无主货物	absentee owner	未在场物主
abandoned property	废弃财产	absolute advantage	绝对有利
abandoned ship	弃船	absolute amount	绝对量
abandoning party	遗弃一方	absolute assignment	绝对转让
abandonment charge	废弃费用	absolute bond	不附条件的债券
abandonment clause	放弃条款	absolute contraband	绝对禁运品
abandonment cost	遗弃成本	absolute contract	不附加条件的 合同
abandonment loss	遗弃损失	absolute cost control	绝对成本控制
abandonment of action	放弃诉讼	absolute cost	绝对成本
abandonment of ship	船舶的废弃	absolute cover	绝对保险额
abate a price	还价	absolute demand	绝对需求
abatement claim	请求裁减税	absolute difference in cost	成本绝对差
abatement of taxes	减税	absolute endorsement	绝对背书
ABC analysis	ABC 分析	absolute error	绝对误差
ABC classification	ABC 分类法	absolute fixed capital	纯粹固定资本
ABC control system	ABC 存货 控制制度	absolute fixed cost	纯粹固定成本
abide by contract	遵守合同	absolute increase of major industrial products	主要工业产品绝对增长数
ability to pay principle of taxation	支付能力课税原理	absolute increase	绝对增长数
ability to pay	偿付能力	absolute inheritance	绝对继承权
ability to repay in foreign exchange	外汇偿付投资能力	absolute interest	绝对利益
abnormal costs	非正常成本	absolute liability	绝对赔偿责任
abnormal depreciation	特别折旧	absolute magnitude	绝对量
abnormal exchange	非常行市	absolute majority	绝对多数
abnormal gains	非常收益	absolute mean deviation	绝对平均差
abnormal item	非常项目	absolute measure	绝对度量
abnormal losses	非常损失	absolute net loss	绝对净损
abnormal risk	不平常的风险	absolute number	绝对数
abnormal spoilage	非正常废品损失	absolute order to pay	肯定付款的指示

absolute ownership 绝对所有权	accelerated cost recovery system 加速成本回收制度
absolute par of exchange 绝对汇兑平价	accelerated depreciation methods 加速折旧法
absolute price 绝对价格	accelerated depreciation 加速折旧
absolute promise to pay 绝对无条件付款	accelerated methods 加速法
absolute quotas 绝对配额	accelerated rate of depreciation 加速折旧率
absolute rent 绝对地租	accelerating premium 累进奖金制
absolute sale 无条件销售	acceleration coefficient 加速系数
absolute subscription 筹集确定条件的公债	acceleration principle 加速理论
absolute surplus value 绝对剩余价值	accept a bill of exchange 承兑汇票
absolute title 绝对所有权	accept a commission 接受委托
absolute total loss 绝对全损	accept an order 接受定货
absolute value 绝对值	acceptable accounting principle 公认会计原理
absolute warranty of seaworthiness 绝对适航保证	acceptable principle 公认原理
absolutely entitled 绝对有权	acceptable quality level 合格品
absorb foreign capital 吸收外资	acceptable quality limit 合格质量标准
absorbed burden 已分配的费用	acceptable reliability level 容许可靠性程度
absorbed cost 已分配的成本	acceptance and guarantee 承诺支付
absorbed declination 已分配吸收的跌价	acceptance bank 承兑银行
absorbed expenses 已分配的费用	acceptance bill 承兑票据
absorbed manufacturing 已分配制造费用	acceptance business 票据承兑业
absorption account 附属帐	acceptance by intervention 参加票据的承兑
absorption cost 全部成本	acceptance certificate 验收合格证
absorption costing 归纳成本计算法	acceptance check 验收
abstinence theory 节制理论	acceptance coefficient 合格系数
abstract account 月结帐户	acceptance commission 承兑汇票手续费
abstract book 汇总收支摘要簿	acceptance condition 验收条件合格条件
abstract invoice 简式发票 摘要货单	acceptance contract 承兑合同
abstract labor 抽象劳动	acceptance corporation 承兑汇票公司
abstract ledger 作业费用总帐	acceptance credit 承兑信用证
abstract method 抽象法	acceptance fee 认付费
abstract of account sales 销售帐户摘要	acceptance for carriage 承运
abstract of account wages 工资帐户摘要	acceptance for honor 参加承兑
abstract of financial statements 财务报表摘要	acceptance houses 承兑汇票银行
abstract of posting 过帐分录表	acceptance in blank 有空以待填写的票据
abstract of title 产权状况节略	acceptance inspection 验收
abstract received and forwarded 发出和到达货物摘要	acceptance letter of credit 承兑信用证
abstract statement 摘要说明表	acceptance liability 承兑债务
abundant proof 充分的证据	acceptance line 承兑限额
abuse of rights 权利的滥用	acceptance market 票据市场
abuse of trust 不顾信用	acceptance maturity record 承兑票据到期记录
accelerated amortization 加速摊销	acceptance of bill of exchange 汇票的承兑
	acceptance of bill 承兑票据

acceptance of risk 风险的承担	accidental cost 意外的成本
acceptance of the bid 中标	accidental damage 意外损坏
acceptance on security 担保承兑	accidental death insurance 意外死亡福利
acceptance payable 应付承兑票据	accidental error 偶然误差
acceptance qualified as to place(time) 对付款 地点(时间)加以限制的承兑	accidental losses 意外损失
acceptance rate 票据贴现率	accidental means 意外原因
acceptance receivable 应收承兑票据	accommodation bill of lading 空头提单
acceptance register 承兑票据登记簿	accommodation bill 空头票据
acceptance sampling 验收抽样	accommodation charge 通融欠帐
acceptance supra-protest 承付拒付票据	accommodation endorsement 通融背书
accepted accounting principle 公认的会计原理	accommodation kite, accommodation note, accommodation paper 欠单
accepted bill 承兑票据	accommodation line 融通业务
accepted draft 已承兑的汇票	accommodation party 汇票担保人
accepted principle 公认的原理	accomplishing notice serving 送达缴税通知书
accepted product 合格产品	accordance with stipulation of the present regulation 按照本条例的规定
accepting bank, accepting house 承兑银行	accordance with the agreement 根据协定
accepting charge 承兑费	accordance with the principle of consultation on an equal footing 根据等势 的原则
acceptor by intervention 参加承兑人	account activity 帐户的进出活动
acceptor for honor 参加承兑人	account analysis 帐户分析
access time 存取时间	account as recorded in a ledger 分类帐科目
access to court 向法院提起诉讼	account balance 结平的帐户
access to markets 进入市场	account balanced 结平帐户
accession tax 财产所得税	account bill 帐单
accessorial service 附加服务	account books 帐簿, 会计簿册
accessories clause 附件条款	account bought 购入帐户
accessories of a product 产品附件	account chart 会计科目一览表
accessory equipment 附属设备	account classification 帐户科目分类
accessory risk 附加险	account clerk 帐务员
accessory structure 附属结构	account code 帐簿代号
accessory substance 副产物	account current 往来帐户
accident beyond control 不可抗拒的灾害	account day 结算日
accident book 事故记录册	account department 会计处室
accident cost 事故费用	account distribution memorandum 帐户分配通 知单
accident damage 意外损坏	account executive 客户执行人
accident death insurance 意外死亡险	account flow chart 帐户流程图
accident error 偶然误差	account for 解释
accident frequency 意外事故频率	account form of balance sheet 帐户式资产负 债表
accident fund 意外事故准备金	account form of income statement 帐户式收益表
accident in loading 装货中的意外事故	
accident insurance 意外保险	
accident prevention 事故预防	
accidental collision 意外碰撞	

account form of profit and loss statement 帐户式损益表	account receivable 应收帐款
account form 帐式	account rendered 报帐
account holder 开户人	account settled 决算
account in arrears 余额结算	account sold 销售帐
account in balance 结平的帐户	account stated 认可帐目
account in transit 未达帐	account structure 帐户组织
account in trust 委托帐户	account symbol system 科目编号法
account manual 会计手册	account through the bank 通过银行结算
account number 帐户号码	account title for annual expenditures 岁出科目
account of advances 预付帐户	account title for annual receipts 岁入科目
account of bankruptcy 破产帐	account title 帐目
account of business 损益表	account to give 支出帐目
account of credit sales 应收销售款帐户科目	account to receive 收入帐目
account of disbursement 支出帐户科目	account transfer memo 转帐通知单
account of executors 遗产清册	accountability systems 会计责任制
account of finance 财务帐	accountability unit 责任单位
account of goods sold 帐目单	accountable warrant 负有责任的支付命令
account of payments 支出表	accountancy firm 会计机构
account of purchase 购货帐单	accountancy law 会计法
account of receipts and payments 收支表	accountant bill 帐单
account of receipts 收入表	accountant general 会计主任
account of sales 销售帐	accountant in bankruptcy 破产核算员
account of the exchequer 国库帐	accountant in charge 主办会计师
account of treasury 公库帐	accountant officer 会计主管
account paid 已付款	accountant's certificate 会计师执照
account payable division 应付帐款部门	accountant's department 会计部门
account payable ledger account 应付帐款明细分类帐帐户	accountant's index 会计著作索引
account payable ledger 应付款明细分类帐	accountant's report 会计师查帐报告
account payable register 应付帐款登记簿	accountant's responsibility 会计师职责
account payable to affiliated company 应付联营公司帐款	accountant's return 会计师报酬率
account payable 应付帐款	accounting act 会计法
account payee 转受款人帐户	accounting and financial audit 会计和财务审计
account point 存款帐户地点	accounting applications 在会计上的应用
account purchase 购买	accounting approach 会计方法
account receivable assigned 应收帐款转让	accounting archives 会计档案
account receivable discounted 应收帐款贴现	accounting as an information system 作为信息处理系统的会计
account receivable financing 应收帐款筹资	accounting assistant 助理会计
account receivable ledger 应收款明细分类帐	accounting assumption 会计假定
account receivable register 应收帐款登记簿	accounting basis 会计基础
account receivable turnover 应收帐款周转率	accounting books 会计簿籍
	accounting capital 资本
	accounting changes 会计变更

accounting classification 会计科目分类	accounting for idle time 停工时间的会计处理
accounting code 会计科目编码	accounting for inflation 通货膨胀会计
accounting concept 会计观念	accounting for internal reporting 内部报告会计
accounting control 会计控制	管理会计
accounting convention 会计惯例	accounting for inventories 存货会计
accounting cost control 会计成本管理	accounting for management control 管理控制
accounting cost 会计成本	会计
accounting cycle 会计循环	accounting for management planning 计划管理
accounting data process 会计数据处理	会计
accounting data 会计数据	accounting for management 管理会计
accounting date 会计结算日	accounting for planning 计划编制的会计
accounting departmentalization 会计事务管理 组织	accounting for the estate income 遗产收益会计
accounting depreciation 会计折旧	accounting for the estate principal 遗产本金会计
accounting detailed items 会计明细科目	accounting for various classes of stocks 各类股 本的会计处理
accounting disposition of variances 差异的会 计处理	accounting formula 会计公式
accounting division 会计部门	accounting function 会计职能
accounting doctrine 会计学说	accounting identity 会计方程式
accounting document 会计凭证	accounting income 会计所得
accounting entity 会计个体	accounting information system 会计信息系统
accounting entry 会计分录	accounting information 会计资料
accounting equation 会计方程式	accounting item 帐项
accounting errors 会计差错	accounting law 会计法
accounting event 会计事项	accounting legislation 会计立法
accounting evidence 会计证据	accounting management 会计管理
accounting files 会计档案	accounting manual 会计规程
accounting firm 会计事务所	accounting matters 会计事项
accounting for a pooling 联营会计	accounting mechanism 会计机构
accounting for agency and branch 代理商和分 支店会计	accounting method program 会计方法计划
accounting for agency operation 代理商会计	accounting models 会计模式
accounting for assets acquisition 取得资产的 会处理	accounting of capital construction 基本建设会计
accounting for changing money value 币值波 动会计	accounting of construction contractors 建筑承 包单位会计
accounting for estates and trusts 遗产与信托会计	accounting on the accrual basis 权责发生制
accounting for external reporting 外部报告会 计财务会计	accounting on the cash basis 现收现付制
accounting for foreign operations 国外经营活 动会计	accounting operations 会计操作 会计运算
accounting for foreign subsidiaries 国外子公司 会计	accounting organization 会计组织
	accounting period assumption 会计期假定
	accounting period convention 会计期惯例
	accounting period principle 会计期原则
	accounting period 会计期
	accounting policy 会计政策
	accounting postulate 会计假定

accounting practice 会计实务	accounts due from affiliated company 应收联 营公司帐款
accounting price 会计价格	accounts due on consignment out 应收寄销商 品帐户款
accounting principles board 会计原则委员会	accounts due 应收款
accounting principles 会计原理	accounts of application of funds 资金运用科目
accounting procedure 会计程序	accounts of finance 财务科目
accounting process 会计处理步骤	accounts of receipts and payments 收支帐表
accounting profession 会计职业	accounts of source of funds 资金来源科目
accounting rate of return 会计收益率	accounts outstanding 未清帐款
accounting rate 会计比率	accounts payable account 应付帐款科目
accounting ratios 会计比率	accounts payable register 应付帐款登记簿
accounting recapitalization 会计上的调整 资本	accounts payable subsidiary ledger 应付帐 款明细
accounting records 会计记录簿籍	accounts payable to subsidiary company 应 付附属公司帐款
accounting regulations 会计规则	accounts payable trade 应付贸易帐款
accounting reliability 会计的可靠性	accounts payable 应付帐款
accounting reorganization 会计上的改革	accounts payable-imported equipment 应付引 进设备款
accounting research bulletin 会计研究公报	accounts payable-others 其他应付款
accounting research study 会计研究论文集	accounts payable-special funds 专项基金应 付款
accounting responsibility 会计责任	accounts payable-supplies 应付购货款
accounting review 会计评论	accounts receivable account 应收帐款帐户
accounting rule 会计原则	accounts receivable aging schedule 应收帐款 赊欠期间分析表
accounting standard 会计准则	accounts receivable assigned 已转让应收帐款
accounting statement 会计报表	accounts receivable discounted 应收帐款贴现
accounting study 会计研究	accounts receivable factoring 应收帐款让售
accounting subject 会计主体	accounts receivable from affiliated company 应收联营公司帐款
accounting system design 会计制度设计	accounts receivable from installment sales 应收分期付款帐款
accounting system on the accruals 权责发生制 的会计制度	accounts receivable from subsidiary company 应收附属公司帐款
accounting tabulating machine 会计制表机	accounts receivable register 应收帐款登记簿
accounting technique 会计技术	accounts receivable subsidiary ledger 应收帐款 明细帐
accounting terminology bulletin 公告报告	accounts receivable trade 应收客帐
accounting terminology 会计用语 会计名词	accounts receivable turnover 应收帐款周转率
accounting theory 会计理论	accounts receivable 应收帐款
accounting transaction 会计事项	accounts receivable-customers 应收销货款
accounting treatment 会计处理	
accounting trends and techniques 会计趋势和 会计技术	
accounting unit 会计单位	
accounting valuation 会计估价	
accounting voucher 会计凭证	
accounts closing procedure 决算手续	
accounts code list 编号帐户一览表编号会计 科目表	

accounts receivable-other 其他应收款	accrued factory payroll account 应付工厂工资
accounts receivable-special funds 专项基金应 收款	帐户
accounts with persons 对人帐户	accrued income receivable 应计未收收益
accredit party 信用证受益方	accrued income 应计收益
accredited agent 发行信用证代理人	accrued interest on bonds 应计未付债券息
accredited buyer 开证申请人	accrued interest on mortgages 应计未付抵押 借款利息
accredited investor 有资信的投资人	accrued interest on notes payable 应计未付期 票息
accrediting party 信用证开发方	accrued interest payable 应计未付利息
accrual accounting 权责发生制会计	accrued interest receivable 应计未收利息
accrual basis accounting 权责发生制会计	accrued interest 应计利息
accrual basis principle 权责发生制原则	accrued items 应计项目
accrual basis 应计制	accrued liabilities 应计负债应计未付项目
accrual concept 应计观念	accrued payable 应计未付薪工
accrual convention 权责应计惯例	accrued payroll 应计未付薪金
accrual date 应计日期	accrued personal property taxes 应计未付个人 动产税
accrual method of accounting 会计的应计法	accrued profits 应计未收利益
accrual method of revenue recognition 营业收 入的权责发生确定法	accrued real estate taxes 应计未付不动产税
accrual method 应计法	accrued receivable 应计未收项目
accrual of discount 应计贴现	accrued rent 应计租金
accrual of interest 应付利息	accrued revenue 应计未付薪金
accrual postulate 应计的假定	accrued salaries payable 应计未付薪金
accrual system 权责发生制	accrued taxes estimated 估计应付税捐
accrued account 应计帐户	accrued taxes 应计未付税捐
accrued and deferred accounts 应计和递延帐户	accrued wages 应计未付工资
accrued assets 应计资产	accumulate at interest 利息积累
accrued basis 应计制	accumulated amortization 累计摊销
accrued bond interest receivable 应计未收债券 利息	accumulated amount of 1 一的累积额
accrued bond interest 应计债券利息	accumulated capital 累计资本
accrued charge 应计费用	accumulated deficit 累计亏空
accrued commission receivable 应计未收手 续费	accumulated depletion 累计耗竭
accrued cumulative dividends 应计累计股利	accumulated depreciation 累积折旧
accrued debit account 应收款帐户	accumulated dividends 累计股利
accrued depreciation 应计折旧	accumulated earnings tax 累计收益税
accrued dividend 应计股利	accumulated earnings 累计收益
accrued expenditure 应付开支	accumulated expenditure 累计支出
accrued expenses for using government funds 应付政府资金占用费	accumulated fund 累计基金
accrued expenses payable 应计未付费用	accumulated income 累计收益
accrued expenses 应计费用	accumulated interest 累计利息
	accumulated patent amortization 累计专利摊销
	accumulated profit tax 累计利润税

accumulated profit 累计利润	acquisition through purchase of share capital 买入股本以达到收购另一公司的目的
accumulated surplus 累计盈余	acquitted of a debt 免除债务
accumulated value 累加值	acreage contribution letter 面积捐助函
accumulated wealth 累计财富	acreage rent 租地金
accumulation account 累计帐户	across the board cut 全面削减
accumulation distribution 累计分配	across-the-board 全场
accumulation factor 累计系数	act in violation of the stipulation 违犯条约
accumulation of capital 资本的积累	act of accession 参与他人已订合同的行为
accumulation of discount 折价的累计	act of arbitration 仲裁
accumulation of excess cash balance 过量现金 结存	act of bankruptcy 破产法
accumulation of funds 资金积累	act of company 公司法
accumulation plan 积聚方案	act of god 不可抗力
accumulation policy 积聚保险	act of honor 承兑
accumulation schedule 累计表	act of law 法律规则
accumulation settlement 累计结算	act of the seller 卖方的行为
accumulation trust 储蓄信托	act of tort 侵权行为
accumulation units 积累单位	acting consul 代理领事
accumulative desire 积聚愿望	acting manager 代理经理
accumulative sinking fund 累计偿债基金	action at law 法律诉讼
accumulative stock 股息累计股本	action disciplinary 纪律处分
accumulator tanks 存储罐	action ex contract 依据合同的诉讼
accuracy rating 准确率评定	action ex delict 根据侵权行为的诉讼
accurate calculator 计算高手	action for annulment of contract 申请宣告合 同无效的诉讼
achievement analysis 成就分析	action for collision 船舶碰撞的诉讼
acknowledge of orders 承认定货	action for compensation for none livery 对不交 货要求赔偿的诉讼
acknowledge receipt 证实收到	action for indemnity 损害赔偿的诉讼
acknowledgement after expiration of the limitation period 对超过时效限期的承认	action for reimbursement 申请赔偿的诉讼
acknowledgement of debt 承认负债	action for restitution 退回原物的诉讼
acknowledgement of liability 承认债务	action for the recovery of damage 损害赔偿的诉讼
acknowledgement of right to production 承认 有要求提供契据之权利	action founded in contract 基于合同的诉讼
acquired right 既得权利	action in rem 涉及财产权的诉讼
acquiring corporation 收购公司	action in respect of loss or damage to goods 对货物损失或毁坏提起的诉讼
acquisition cost theory 取得成本学说	action in tort 民事侵权行为的诉讼
acquisition cost 取得成本	action introducing legal proceedings 起诉行为
acquisition of a claim 取得他人的债权	action of debt 债务诉讼
acquisition of assets for cash 现金收购资产	action of re 赔偿要求的诉讼
acquisition of assets in exchange for shares 以股票收购资产	action projects 行动计划
acquisition of technology 技术获得	action to enforce judgements 申请强制执行判 决的诉讼
acquisition price 购置价格	

action to recover the price 要求照价偿还的诉讼	actual burden rate 实际制造费用分配率
active account 活动帐户	actual capital 实际资本
active area 有效面积	actual carrier 实际承运人
active assets 活跃资产	actual cash value 实际现金价值
active balance of payment 国际收支顺差	actual consumption 实际消费
active balance 顺差	actual cost accounting system 实际成本会计制度
active capital 活动资本	actual cost method 实际成本法
active circulation 流通额	actual costing 实际成本计算
active commerce 自主贸易	actual crop 实际收成
active data 实际资料 常用数据	actual damage 实际损害
active debts 活动债务	actual debts 实际债务
active demand 畅销 迫切需求	actual delivery 实际交货
active market 活跃的市场	actual demand 实际需求
active material 热门材料	actual depreciation 实际折旧
active partner 普通股东	actual dishonor 实际拒付
active post 交易所内交易活跃的专柜	actual expected standard cost 实际预期标准成本
active reserve 活动准备金	actual figures 实际数字
active securities 交易活跃的证券	actual goods 现货
active stock 活跃的股票	actual hours 实际工时
active trade balance 贸易顺差	actual input activity level 实际投入的效率水准
active trade 热门交易	actual interest allowed at home 实际利息在本国准予列支
active trust 主动信托	actual inventory 实地盘存
activities analysis 活动分析	actual labor rate 实际工资率
activity accounting 作业会计	actual liabilities 实际负债
activity analysis 效率分析	actual loss 实际损失
activity charge 动态费用	actual measurement 实际量度
activity chart 活动示意图	actual no 实际无面值的股票
activity cost 效率成本	actual number analysis 实数分析法
activity groupings 作业编组	actual observed value 实际观测值
activity investment 积极投资	actual performance 实际完成情况
activity line 作业线	actual practice 实务
activity quota 作业限额	actual price 实际价格
activity ratio 活动比率	actual production 实际产量
activity variable 效率变量	actual profit 实际利润
activity variance 活动差异	actual quotation 实盘
acts of negligence 受害一方自己的过失	actual rate of growth 实际增长率
actual acquisition cost basis 实际取得成本基础	actual rate 实际率
actual acquisition cost 实际取得成本	actual selling price 实际销售价格
actual activity 实际效率	actual spoilage 实际破损
actual assets 实际资本	actual stuff 现货
actual balance 实际存量	
actual budget 决算	

actual tare 实际皮重	addition to the tax 附加税
actual tax 实际税额	additional allowance 增加津贴
actual total loss 全部损失	additional article 增订条款
actual transaction 现货交易	additional assessment 增加估定税捐
actual value 实际价值	additional budget 追加预算
actual volume 实际业务量	additional conditions 附加条件
actually outstanding 实际发行额	additional costs assigned to byproduct 副产品 再加工成本
actuals market 实物市场	additional costs 追加成本
actuarial basis 保险业计算标准	additional cover 追加担保额
actuarial cost 精算费用	additional debt restriction 追加借款限制
actuarial department 保险数字计算部门	additional duty 追加关税
actuarial equivalent 精算等值	additional expenses 追加费
actuarial evaluation 精算估值	additional expenses-war risks 战争险附加费
actuarial return 精估报酬率	additional extended coverage 保险范围延伸 增保
actuarial value 保险价值的精确估计	additional facility 附加贷款
ad craft 广告办理业	additional funds 追加基金
ad for inviting enterprise 招徕生意广告	additional income tax 追加所得税
ad hoc analysis 专门分析	additional insurance 追加保险
ad hoc arbitration 临时仲裁	additional investment 追加投资
ad hoc decision rules 特定决策规则	additional item 增列项目
ad interim 广告临时间隙	additional labor costs 附加人工成本
ad referendum contract 草约	additional living expenses 附加生活费
ad referendum 其余事项待定	additional margin 追加保证金
ad solicitor 广告掮客	additional mark on 额外加成
ad Valero bill of lading 货值提单	additional order 追加定货
ad valorem duties 从价税	additional paid capital excess of stated value 缴入资本超过设定价值的溢价
ad valorem equivalent 从价等值	additional paid-in capital 附加资本
ad valorem freight 从价付运费	additional part of a bill 期票附件
ad valorem goods 从价征税货物	additional payment 追加付款
ad valorem import duty 从价进口税	additional percentage tax 附加比例税
ad valorem method 从价法	additional premium 追加保险费
ad valorem rate of duty 从价税率	additional premium-reinsurance 再保险附加 保费
ad valorem tariff 从价税	additional profits tax 超额利润税
adaption of the budget 核定预算	additional protocol 附加议定书
adaptive control 适应性控制	additional reserve 追加准备
adaptive decisions 适应性决定	additional revenues 追加收入
add their confirmation 加保承兑	additional risk 附加险
added value 增值价值	additional share 增加股份
added-value tax 增值税	additional sheets 增页
adding machine 加算机	
adding mortgage 增添抵押品	
addition to property through surplus 由盈余增 加的财产	

additional tax payment notice 补税通知书	adjusted earned income 调整后已获
additional tax rate 附加税率	adjusted gross estate 调整后房产毛值
additional tax 附加税	adjusted gross income 调整后房产毛值
additions and betterments reserve 扩充及改良准备	adjusted historical cost 调整后历史成本
additions and betterments 扩充及改良	adjusted income method of preparing cash budget 编制现金预算的收益调整法
additions to plant and equipment 增置的厂房和设备	adjusted income method 制定的收益调整法
additions to property through surplus 由盈余增加的财产	adjusted index 已调整指数
add-on loan 利上加利贷款	adjusted sales value 调整后销售价值
add-on purchase 增加购入	adjusted statement of application of funds 调整后的资金运用表
add-on rate 预加利率	adjusted tax basis 调整课税制
add-on sales 额外销售	adjusted trial balance 调整后试算表
add-on 比例附加	adjusted value 已调整值
address commission 租船回扣	adjusting entries from bank reconciliation 根据银行往来调节的调整分录
address in case of need 必要时的地址	adjusting entries 调整分录
addressograph machine 姓名住址印写机	adjusting the national economy 调整国民经济
adequate assurance 充分保证	adjustment / seasonal 经季节性调整
adequate disclosure 充分反映	adjustment account 调整帐户
adequate protection 充分保护	adjustment after reconciliation 调节后的调整分录
adequate stock 存货充足	adjustment bonds 调整债券
adhesion contract 服从契约	adjustment brokerage 调整佣金
adhesive revenue stamp 印花税票	adjustment by sales department 销售部门所作调整
adjacent loads 邻近装货量	adjustment columns 调整栏
adjective law 有关程序	adjustment costs 理算费用
adjourn the granting of leave issue execution 改期宣布强制执行判决令	adjustment entry 更正记录
adjourned meeting 延期的会议	adjustment fee 理算费
adjourned sale 延期销售	adjustment: letter 海损精算书
adjudicate on the merits 对案件的实体作出的判决	adjustment memo 调整凭单
adjudication of bankruptcy 宣告破产	adjustment mortgage 调整抵押
adjudication order 宣判命令	adjustment of actual total loss 实际全损的理算
adjunct account 附加帐户	adjustment of administration system 调整行政管理制
adjust accounts 复核	adjustment of average 海损理算
adjustable money 可调节货币	adjustment of balance 余额调整
adjustable peg 可调整栓定汇率	adjustment of claims for general average 共同海损中索赔权的理算
adjustable premium 可调整的保险	adjustment of constructive total 推定全损的理算
adjusted acquisition cost 调整后采购成本	adjustment of document 文件的整理
adjusted bank balance 调整后银行存款余额	adjustment of earnings of prior 前期盈余调整数
adjusted basis 调整制	
adjusted cost basis 调整后成本基础	

adjustment of exchange rate 调整外汇汇率	administrative protection 保护贸易制度
adjustment of general average 共同海损的理算	administrative science 行政管理的科学
adjustment of loss 损失理算	administrative services division 行政管理部門
adjustment of particular average 单独海损的理算	administrative-planning system 行政计划系统
adjustment of prior period gain or loss 调整前期损益	administrative-practice standards 行政管理实施标准
adjustment of salvage loss 施救费用的理算	administrator ad colligendum 遗产管理人
adjustment of seasonal variations 季节性调整	administrator ad item 指定负责收扣外国资产的管理人
adjustment period 调整期间	administrator in a bankrupt estate 诉讼管理人
adjustment range 调整幅度	破产管理财产人
adjustment to surplus 调整盈余额	administrator with the will annexed 遗嘱执行人
adjustment voucher to effect correction of errors 错误更正凭单	administrator's deed 委任管理人文书
administered price 垄断价格	admiralty court 海事法庭
administered rates 规定的费率	admiralty jurisdiction 海事审判权
administration audit 行政审计	admiralty law 海商法
administration authority 管理权	admissible assets 认可资产
administration behavior 管理行为	admissible error 容许误差
administration budget 行政预算	admissible estimate 容许估计量
administration cost 管理成本	admissible evidence 可接受的依据
administration expenses 管理费	admissible plea 可以受理的抗辩
administration of estates 财产管理	admissible statistical phypothesis 容许统计假设
administration order 管理命令	admissible witness 可接纳的证人
administration period 托管期间	admission by investment 投资入股
administration section 管理部门	admission of partner 合伙人入股
administration survey 管理机构检查	admission tax 入门税
administration values 管理准则	admission temporaries 临时准许进口
administrative accounting 事务会计	admitted asset 有价值资产
administrative action 行政决定	admitted company 准许营业的公司
administrative appeal 行政控诉	admitted to dealings 准予成交
administrative audit 行政审计	adulterated goods 冒充货
administrative balance sheet 营业资产负债表	advance account 预付款帐户
administrative board 管理委员会	advance bill 预付票据
administrative budget 行政预算	advance buying for the season's needs 因季节需要提前购买
administrative bureau for industry and commerce 工商行政管理局	advance by overdraft 透支
administrative cost 管理成本	advance capital for a business 垫本
administrative engineer 管理工程师	advance charge 预付费用
administrative expense 管理费	advance collection accounts 预收货款帐户
administrative law 行政管理法	advance copy 新书样本
administrative overhead 管理间接费	advance department 放款部
administrative proceedings 行政诉讼	advance-deposits 预缴押金
	advance draft 预付票据