



MIDLAND GROUP

**ENGLISH-CHINESE
DICTIONARY OF FINANCE**

英漢金融辭典

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MIDLAND GROUP

English-Chinese Dictionary of Finance

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J.S. Adams

T.I. Matheson

November, 1991

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安江

马熙胜

1991年11月

前言

刘鸿儒



热烈欢迎《英汉金融辞典》出版。
这部辞典内容丰富，包括货币、银行、
证券、保险等金融词汇。它对于
培养人才、扩大中国同美国及其他英语国
家和地区的经济往来，对于发展国际间的金
融合作，具有十分重要的作用。

刘鸿儒

FOREWORD

I would like to extend a warm welcome to the publication of this *English-Chinese Dictionary of Finance*, which offers comprehensive coverage of terms in banking, foreign exchange business, securities dealing and insurance. It will be of great value in training and in the expansion of commercial relations between China and English-speaking countries and in facilitating the development of international co-operation.

Liu Hongru

Vice-Chairman, State Commission for Restructuring the Economy
Former Deputy Governor, People's Bank of China

FOREWORD

by
Sir Kit McMahon



This dictionary represents a small but significant contribution by Midland Group to the understanding of China. We hope it will also assist in the process of China's opening to the outside world, particularly the financial world. We at Midland wish it every success and consider it a further means of strengthening the friendly links we have developed with China over more than seventy-five years.

A handwritten signature in cursive ink that reads "Kit McMahon".

Sir Kit McMahon
Chairman, Midland Group
Former Deputy Governor, Bank of England

前言

本辞典体现了米特兰集团对了解中国所做的虽小却有益的贡献。我们同时希望此举有助於中国（尤其是经济界）的对外开放。我们米特兰集团真诚祝愿本辞典发行认为这会进一步加强我们与中国75年的友好关系。

Kit McMahon 爵士
米特兰集团主席
英国银行前副行长

Abbreviations 略语表

1. adj. = adjective 形容词
2. adv. = adverb 副词
3. bank = banking industry 银行业
4. colloq. = colloquial 口语
5. fx. = foreign exchange 外汇业
6. ins. = insurance industry 保险业
7. leg. = legal 法律的
8. pl. = plural 复数
9. reins. – reinsurance 再保险业
10. UK = British usage 英语
11. US – American usage 美语
12. vi. – verb intransitive 不及物动词
13. vt. = verb transitive 及物动词

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A

- AAA adj.** 三 A 级的 sān A jíde.
- a forfait paper n.** 无追索权贸易票据 wú zhuīsù quán mào-yì piàojù; 包买票据 bāomǎi piàojù.
- abandon, abandonment (ins.) vt., n.** 委付 wěifù; 放弃产权 fàngqì chǎnquán.
- ability to borrow n.** 借款能力 jièkuǎn nénglì.
- ability to repay n.** 偿还能力 chánghuán nénglì.
- above par adj./adv.** 超过面值 chāoguò miànzhí.
- above-the-line adj.** 线上(项目) xiànlíng (xiàngmù).
- absolute acceptance n.** 无条件承兑 wútiáojiàn chéngduì; 单纯承兑 dānchún chéngduì.
- absolute endorsement n.** 无条件背书 wútiáojiàn bēishù; 单纯背书 dānchún bēishù.
- absolute title n.** 绝对产权的法律证明文件 juéduì chǎn-quán de fǎlù zhèngming wén-jian.
- abstract of account n.** 帐目摘要 zhàngmù zhāiyào.
- a/c (account) n.** 帐户 zhànghù; 帐目 zhàngmù; 帐务 zhàng-wù.

- accelerated amortisation n.** 加速摊提/销 jiāsù tānlí/xiāo.
- accelerated depreciation n.** 加速折旧 jiāsù zhéjiù.
- acceleration (of loan repayment) n.** 加速还款 jiāsù huán-kuǎn; 提前还款 tíqián huán-kuǎn.
- acceleration clause n.** 加速条款 jiāsù tiáokuǎn.
- accept (ins.) vt.** 接受 jiēshòu.
- accept (a bill) vt.** 承兑(yǔnfù); 承兑(票据, 汇票) chéngduì (piàojù, huipiào).
- acceptability n.** 可承兑性 kě-chéngduìxìng.
- acceptance n.** 承兑 chéngduì; 承兑汇票 chéngduì huipiào; 承兑票据 chéngduì piàojù.
- acceptance(s) (reins.) n. (pl.)** 接受承保 jiēshòu chéngbǎo; 分入分保 fēnrù fēnbǎo.
- acceptance commission n.** 承兑手续费 chéngduì shǒuxùfèi.
- acceptance credit n.** 承兑信用(证) chéngduì xìnyòng-(zhèng).
- acceptance documents n. pl.** 承兑交单 chéngduì jiāodān.
- acceptance fee n.** 承兑费 chéngduìfèi.
- acceptance for honour n.** 参加承兑 cānjiā chéngduì.
- acceptance line (bank) n.** 承兑额度 chéngduì é dù; 承兑限额 chéngduì xiànlí.

acceptance market *n.* 承兑票据
 市场 chéngduì piàojù shì-chǎng.

acceptance rate *n.* 票据承兑利
 率 piàojù chéngduì lìlǜ.

acceptance supra protest *n.* 承
 兑拒付汇票 chéngduì jùfù huìpiào.

accepted bill *n.* 已承兑票据 yǐ-chéngduì piàojù.

accepted draft *n.* 已承兑汇票
 yǐchéngduì huìpiào.

accepting bank *n.* 承兑银行
 chéngduì yínháng.

accepting house *n.* 票据承兑
(银) 行 piàojù chéngduì (yín)
 háng; 承兑(银)行 chéngduì
 (yín)háng.

**Accepting Houses' Committee
(AHC)** *n.* 承兑行委员会
 chéngduiháng wěiyuánhuì.

acceptor *n.* 承兑人 chéngduirén;
 承票人 chéngpiàorén.

accident *n.* 意外事故 yìwài shì-gù.

accident insurance *n.* 意外保险
 yìwài bǎoxuǎn.

accident prevention *n.* 意外事
 故预防 yìwài shìgù yùfáng.

accidental bodily injury *n.* 意外
 人身伤害 yìwài rénshēn
 shānghài.

accidental damage *n.* 意外的损
 坏 yìwài de sǔnhuài.

accommodation bill *n.* 通融票
 据 tōngróng piàojù; 空头票

据 kōngtóu piàojù.

account (a/c) *n.* 帐户 zhànghù;
 帐目 zhàngmù; 帐务 zhàng-wù.

account book *n.* 帐簿 zhàngbù;
 簿籍 bùjí; 帐册 zhàngcè.

account code *n.* 帐户编号
 zhànghù biānhào; 帐簿代号
 zhàngbù dài hào.

account day *n.* 结算日 jiésuànrì;
 结帐日 jiézhàngrì.

account due *n.* 应收到期帐款
 yǐngshǒu dàoqī zhàngkuǎn.

account executive *n.* 业务经理
 yèwù jīnglǐ; 贷款行办人
 dàikuǎn xíngbàn rén; 营业主
 人 yíngyè zhǔrén.

account holder *n.* 顾客帐户 gù-kè zhànghù.

account in arrears *n.* 拖欠帐户
 tuōqiàn zhànghù; 逾期帐款
 yúqī zhàngkuǎn.

account item *n.* 帐目 zhàngmù,
 帐项 zhàngxiàng.

account number *n.* 帐号 zhàng-hào; 帐户编号 zhànghù
 biānhào.

account payable *n.* 应付帐款
 yǐngfù zhàngkuǎn.

account payee *n.* 收款人帐户
 shoukuǎnrén zhànghù.

account receivable *n.* 应收帐款
 yǐngshǒu zhàngkuǎn.

account settled *n.* 帐户清讫
 zhànghù qīngqì; 帐户决算
 zhànghù juésuàn.

account title *n.* 帐户名称
 zhànghù míngchēng; 会计科目 kuàiji kēmù.

account year *n.* 会计年度 kuàiji niándù.

accountancy *n.* ①会计职业/职务 kuàiji zhíyè/zhiwù. ②会计学 kuàiji xué.

accountant *n.* 会计师 kuàijishī; 会计员 kuàijiyuán.

accountant's report *n.* 会计师报告 kuàijishī bàogào; 查帐报告书 cházhàng bǎogāoshū.

accounting convention *n.* 会计惯例 kuàiji guànli.

accounting department *n.* 会计部门 kuàiji bùmén; 会计处 kuàiji chù.

accounting entry *n.* 会计分录/入帐 kuàiji fēnlù/rùzhàng.

accounting period *n.* 会计期间 kuàiji qījiān; 会计结算期 kuàiji jièsuànqī.

accounting voucher *n.* 会计凭证/传票 kuàiji píngzhèng/chuánpiào.

accounting year *n.* 会计年度 kuàiji niándù.

accounts *n. pl.* ①帐户 zhànghù. ②报表 bǎobiǎo.

accounts payable *n. pl.* 应付帐号 yīngfù zhàngkuǎn.

accounts receivable loan *n.* 应收帐款押款 yīngshòu zhàngkuǎn yākuǎn.

accrual(s) *n. (pl.)* 应计收支额

yīngjì shōuzhī'έ; 应计项目 yīngjì xiàngmù.

accrual(s) basis *n.* 权责发生制 quánzé shǐshēngzhì; 权责应计制 quánzé yīngjizhī.

accruals accounting *n.* 应计会计制 yīngjì kuàijizhī; 应计制会计 yīngjizhī kuàiji.

accrue *vt./vi.* 增值 zēngzhí; 应计 yīngjì.

accrued charges *n. pl.* 应计费用 yīngjì fèiyòng.

accrued income *n.* 应计收益 yīngjì shōuyì; 应计收入 yīngjì shōutù.

accrued interest *n.* 应计利息 yīngjì lìxī.

accrued profit *n.* 应计利润 yīngjì lìlùn.

accumulated amortisation *n.* 累积摊销 lěijī tānxiao.

accumulated depreciation *n.* 累积折旧 lěijī zhéjiù.

accumulated interest *n.* 累积利息 lěijī lìxī.

accumulated loss *n.* 累积亏损 lěijī kūsǔn.

accumulated profit *n.* 累积利润 lěijī lìlùn. 流存利润 gōncún lìlùn.

accumulation of risks (ins.) *n.* 责任积累 zérèn jiléi.

acquire *vt.* 获得 huòdé; 取得 qǔdé; 购得 gòudé; 购置 gòuzhì.

acquisition *n.* 获得 huòdé; 取得

qǔdé; 购得 gòudé.

acquisition costs/expenses *n. pl.*

- ① (ins.) 展业费 zhǎnyèfèi.
- ② 购置成本 gòuzhì chéng-běn; 取得成本 qǔdé chéng-běn.

act of god *n.* 天灾 tiānzāi.

action of debt *n.* 债务诉讼 zhàiwù sùsòng.

actual cost *n.* 实际成本 shíjì chéngběn; 实际费用 shíjì fèiyong.

actual deaths (ins.) *n. pl.* 实际死亡数 shíjì sǐwángshù.

actual loss *n.* 实际损失 shíjì sǔnshī.

actual value *n.* 实际价值 shíjì jiàzhí.

actuary *n.* 精算师 jīngsuànsī; 保险统计师 bǎoxiǎn tǒngjī-shī.

ACU (Asian Currency Unit) *n.* 亚洲货币单位 Yàzhōu Huàbì Dānwèi.

ADB (or AsDB, Asian Development Bank) *n.* 亚洲开发银行 Yàzhōu Kāifā Yínháng.

ad valorem adj. 从价 cóngjià.

ad valorem tariff rate *n.* 从价税率 cóngjià shuǐlǜ.

addendum (ins.) *n. (pl.: addenda)* 附约 fùyuē.

additional conditions (ins.) *n. pl.* 附加条件 fùjiā tiáojìan.

additional perils (ins.) *n. pl.* 附

加风险 fùjiā sēngxiǎn.

additional premium (ins.) *n.* 附加保费 fùjiā bǎofèi; 加费 jiāfèi.

additional premium for short period cover (ins.) *n.* 短期加费 duānqī jiāfèi.

adjudication order (leg.) *n.* 法庭的裁决 fǎtíngde cáijué.

adjustable peg *n.* 可调整固定汇率 kětiáozhěng gùdìng huí-lǜ.

adjustable premium (ins.) *n.* 可调整保费 kětiáozhěng bǎo-fèi.

adjustment *n.* 调整 tiáozhěng; 理算 lǐsuàn.

adjustment of loss (ins.) *n.* 损失理算 sǔnshī lǐsuàn.

adjustment premium (ins.) *n.* 调整保费 tiáozhěng bǎo-fèi.

adjustment process *n.* 调整过程 tiáozhěng guòchéng.

administer *vt.* 管理 guǎnlí.

administration *n.* ① 管理 guǎnlí. ② 行政机构 xíngzhèng jīgòu.

administration cost(s) (ins.) *n. (pl.)* 行政费用 xíngzhèng fèiyong.

administration department *n.* 行政部门 xíngzhèng bùmén.

administrative adj. 行政的 xíngzhèngde; 管理的 guǎnlídé.

administrative costs / expenses

n. pl. (行政) 管理费用
(xíngzhèng) guǎnlí fèiyòng.
administrative staff *n.* 行政人员
xíngzhèng rényuán.
administrator *n.* 管理人员
guǎnlí rényuán.
admitted insurer (保单承保人) *n.* 授权承保人 shòuqí wán chéngbǎorén.
ADR (American Depository Receipt) *n.* 美国证券托收据 Měiguó zhèngquàn tuōcún shōujù.
advance *n.* ① 贷款 dàikuǎn; 垫款 diànkuaǎn; 一借款 jièkuǎn.
② 预付款 yùfèikuǎn. *vt.* 贷款 dàikuǎn; 贷给 dàigēi.
advance against bill of lading *n.* 票据抵押贷款 piào jù dǐyá dàikuǎn.
advance payment *n.* 预付款 yùfèikuǎn.
advance payment guarantee *n.* 预付款项担保 yùfù kuǎnxiàng dānbǎo.
advance profits insurance *n.* 预计利润保险 yùjì lìrùn bǎoxiǎn.
advice *n.* 通知书 tōngzhīshū; 通知单 tōngzhídān; 汇票票根 huípiào piáogēn.
advice of fate *n.* 出险事故通知 chūxiǎn shìgù tōngzhī.
advice of payment *n.* 付款通知 fèikuǎn tōngzhī.
advise *vt.* 通知 tōngzhī; 告知 gàozhī.

adviser/advisor *n.* 顾问 gùwèn.
advising bank *n.* 通知(银)行 tōngzhī(yín)háng.
advisory committee *n.* 顾问委员会 gùwèn wěiyuánhuì.
advisory funds *n. pl.* 咨询款项 zīxún kuǎnxiàng.
advocate *n.* 辩护人 biànhùrén.
AfDB (African Development Bank) *n.* 非洲开发银行 Fēizhōu Kāifā Yínháng.
affidavit (leg.) *n.* 宣誓书 xuānshīshū.
affiliate (or affiliated company) *n.* 联营公司 liányíng gōngsī;
联号 liánhào. *vi.* 联营 liánying.
after date *adj./adv.* 发票后 fāpiào hòu; 出票后 chupiào hòu.
after sight *adj./adv.* 见票后 jiànpiào hòu.
after-tax profit *n.* 税后利润 shuǐhòu lìrùn.
after-tax yield *n.* 税后收益 shuǐhòu shōuyì.
age of vessel (ins.) *n.* 船龄 chuánlíng.
agency *n.* 代理机构 dàilǐ jīgòu;
代理行 dài lǐháng.
agency fee *n.* 代理费 dài lǐfèi.
agent *n.* 代理人 dài lǐrén; 代理商 dài lǐshāng; 代理银行 dài lǐ yínháng.
aggregate *n./adj.* 总量 zǒngliàng;
总额 zǒng'é; 总和 zǒnghé. *n./vt.* 累积 lěijī; 总

计 zǒngjì.

agio *n.* 贴水 tiēshuǐ; 差价 chàjià; 银行手续费 yínháng shōuxùfèi.

AGM (annual general meeting) *n.* 年度股东大会 niándù gǔ-dòng dàihuì.

agreed insured value *n.* 协定保
险价值 xiédìng bǎoxiǎn jià'ě.

agreed price *n.* 议定价格 yì-dìng jiàgé; 约定价格 yuē-dìng jiàgé.

agreed value *n.* 确认价值 què-rèn jiàzhí; 约定价值 yuē-dìng jiàzhí.

agreement *n.* 协议 xiéyì; 合同 hétóng.

agricultural credit *n.* 农业信贷 nóngyè xìndài; 农业贷款 nóngyè dàikuǎn.

agricultural credit co-operative *n.* 农业信用合作社 nóngyè xìnyòng hézuòshè.

agricultural insurance *n.* 农业
保险 nóngyè bǎoxiǎn.

**AHC (Accepting Houses'
Committee)** *n.* 承兑行委员
会 chéngduìháng wěiyuánhuì.

**AIBD (Association of
International Bond Dealers)** *n.* 国际债券交易商协会
guójì zhàiquàn jiǎoyìshāng xiéhui.

aid *n.* 外援 wàiyuán; 援助
yuánzhù.

aid agreement *n.* 援助协定

yuánzhù xiédìng.

aid flow *n.* 援助流动 yuánzhù liúdòng.

air transport insurance *n.* 航空
运输保险 hángkōng yùnshū bǎoxiǎn; 空运保险 kōngyùn bǎoxiǎn.

air waybill *n.* 空运提单 kōng-yùn tídān.

aircraft hull insurance *n.* 飞机
机身保险 fēijī jīshēn bǎoxiǎn.

aircraft passenger insurance *n.* 飞机旅客保险 fēijī lǚkè bǎoxiǎn.

airworthiness (ins.) *n.* 适航 shì-háng.

all risks insurance *n.* 一切险 yí-qièxiǎn; 综合险 zōnghéxiǎn.

allocate (funds) *vt.* 拨款 bō-kuǎn; 分配款 fēnpèi kuǎn.

allocation (of funds) *n.* 拨款
bōkuǎn; 分配 fēnpèi.

allot *vt.* 授予 shòuyǔ; 分配
fēnpèi.

allotment *n.* 分配股份 fēnpèi-gǔfèn; 拨款 bōkuǎn.

allotment letter *n.* 配股通知书
pèigǔ tōngzhishù; 分配股份
通知单 fēnpèi gǔfèn tōngzhidān.

allotment period *n.* 分配期
fēnpèiqí.

allowable tax credit *n.* 税款可
抵免额 shuikuǎn kězhǐmǎn'ě.

allowance *n.* 津贴 jīntie; 补贴

amalgamate

annual general meeting

- bùtie; 免税额 miǎnshuì'é.
amalgamate *vt./vi.* 合并 hébìng.
amalgamation *n.* 企业合并 qǐ-yè hébìng.
amend *vt.* 修改 xiūgǎi; 改正 gǎizhèng.
amendment *n.* 修正案 xiū-zhèng'àn.
American option *n.* 美国式期权 Měiguóshì qīquán.
amicable settlement *n.* 和解 héjiě.
amortisation *n.* (债务的分期) 偿还 (zhàiwù de fēnqí) chánghuán; (债务的分期) 摊还 (zhàiwù de fēnqí) tānhuán; 摊销 tānxīo.
amortisation payment *n.* 摊提款 tānkuán; 分期偿付款 fēnqí chángfùkuǎn.
amortisation period *n.* 摊销期 tānxīaoqī.
amortisation schedule *n.* 分期偿还表 fēnqí chánghuánbiǎo; 摊销表 tānxīobiǎo.
amortise *vt.* 摊还 tānhuán; 摊销 tānxīo; 摊提 tāntí; 分期偿还 fēnqí chánghuán.
amortised *adj.* 已摊还的 yǐtān-huán de; 已摊销的 yǐtānxīo de; 已分期偿还的 yǐfēnqí chánghuán de.
amortised loan *n.* 已分期摊还的借款 yǐfēnqí tānhuán de jièkuǎn.
amount *n.* 金额 jīn'è; 总计

- zǒngjì; 面额 miàn'è; 总数 zǒngshù.
amount due *n.* 到期金额 dàiqí jīn'è.
amount in arrears *n.* 拖欠金额 tuōqiàn jīn'è.
amount in figures *n.* 小写金额 xiǎoxiě jīn'è.
amount in words *n.* 大写金额 dàxiě jīn'è.
amount of loss or of damage *(ins.) n.* 损失金额 sǔnshī jīn'è.
amount outstanding *n.* 未偿额 wèicháng'è; 余额 yú2'e2.
amount paid *n.* 支付额 zhīfù'è; 已付余额 yǐfù yú'è.
amount payable *n.* 应付金额 yīngfù jīn'è.
amount receivable *n.* 应收金额 yīngshōu jīn'è.
analyse *vt.* 分析 fēnxī.
analysis *n.* 分析 fēnxī.
analyst *n.* 分析者/家 fēnxīzhě/jiā.
annex *n.* 附件 fùjiàn.
annual *adj.* 年度 niàndù; 每年的 měiniánde; 周年 zhōunián.
annual accounts *n. pl.* 年度结算 niàndù jiésuàn; 年度帐单 niàndù zhàngdān.
annual audit *n.* 年度审计 niàndù shènjì; 年度核数 niàndù héshù.
annual general meeting (AGM) *n.*

- 周年股东大会** zhōuníán gǔdōng dàihuì.
- annual interest** *n.* 年利息 nián-líxī; 年息 niánxī.
- annual interest rate** *n.* 年利率 niánlìlǜ; 年利息率 niánlìxī-lǜ.
- annual plan** *n.* 年度计划 niándù jíhuà.
- annual premium (ins.)** *n.* 年保费 nián bǎoxiǎnfèi; 年保費 niánbǎofèi.
- annual report** *n.* 年度财务报告 niándù cāiwù bàogào; 年报 niánbào.
- annual return** *n.* ①年度收益 niándù shōuyì. ②年报 nián-bào; 年度所得税申报表 niándù suōdé shuǐshēn bào-biǎo.
- annuitant** *n.* 年金受益人 nián-jīn shòuyírén.
- annuity** *n.* 年金 niánjīn.
- annuity assurance** *n.* 年金保险 niánjīn bǎoxiǎn.
- antedated cheque** *n.* 日期提前支票 riqī tíqián zhūpiào; 填早日期支票 tiánzǎo riqī zhīpiào.
- anti-inflationary** *adj.* 反通货膨胀的 fǎn tōnghuòpéngzhàng de.
- anticipated freight** *n.* 预期运费 yùqī yùnfèi.
- anticipated income** *n.* 预期收入 yùqī shōurù.

- anticipated interest** *n.* 预期利息 yùqī lìxī.
- anticipated payment** *n.* 预期付款 yùqī fùkuǎn.
- anticipated profit(s)** *n.* (pl.) 早列利润 zǎoliè línrùn; 预期利润 yùqī línrùn.
- anticipatory credit** *n.* 预支信用 yùzhī xìnyòng; 预期可得之信用 yùqī kědé zhī xìnyòng.
- any one bottom (ins.)** *n.* 每一船 měiyí chuan.
- any one risk (ins.)** *n.* 每一危险单位 měiyí wēixiǎn dānwèi.
- APDI (Asian and Pacific Development Institute)** *n.* 亚洲和太平洋地区开发协会 Yàzhōu hé Tàipíngyáng dìqū Kāifā Xuéhuì.
- appendix** *n.* 附录 fùlù; 备注 bēizhù.
- application form (ins.)** *n.* 投保单 tóubǎodān.
- application of funds** *n.* 资金运用 zījīn yùnyòng.
- appoint** *vt.* 委派 wěipài.
- appointment** *n.* ①任命 rènmìng. ②(ins.) 分配 fēnpèi; 分摊 fēntān. ③约会 yuēhui.
- apportionment** *(ins.) n.* 分摊 fēntān.
- appraisal** *n.* 评估 pínggū; 审查 shěnchá; 估价 gūjià; 评价 píngjià.
- appraisal of damage (ins.)** *n.* 损害赔偿评定 sǔnhài péicháng

píngdìng.

appraised value *n.* 估定价值 gūdìng jiàzhí.**appreciate** (*of currency*) *vi.* 升值 shèngzhí.**appreciation** *n.* 增值 zēngzhí; 升值 shèngzhí; 涨价 zhàngjià; (外汇) 升值 (wàihuì) shèngzhí.**appropriated profit** *n.* 指拨利润 zhǐbō lùnlùn; 拨定利润 bōdìng lùnlùn.**appropriation** *n.* 拨款 bōkuǎn; 指拨金额 zhǐbō jīn'é.**approval** *n.* 核准 hézhǔn; 批准 pīzhǔn.**approve** *vt.* 同意 tóngyì; 批准 pīzhǔn.**AMF (Arab Monetary Fund)**
n. 阿拉伯货币基金 Ālābó Huòbì Jījin.**APR (annual percentage rate)**
n. 年率 niánlǜ; 年百分率 nián bǎifēnlǜ.**arbitrage** *n.* 套汇 tào huì; 套利 tào lì. *vi.* 套汇买卖 tào huì mǎimài; 套做 tào zuò.**arbitrageur** *n.* 套汇者 tào huì zhě.**arbitrate** *vi.* 仲裁 zhòngcái.**arbitration** *n.* 仲裁 zhòngcái.**arbitration agency** *n.* 仲裁机构 zhòngcái jīgǔ.**arbitration award** *n.* 仲裁裁决 zhòngcái cái jué; 公断书 gōngduànshū.**arbitration court/tribunal** *n.* 仲裁法庭 zhòngcái fǎtíng.**arbitrator** *n.* 仲裁人 zhòngcái rén.**arrangement fee** *n.* 安排费 ānpái fèi.**arrangement with creditors** *n.* 与债权人达成的安排 yǔ zhàiquánrén dáchéng de ānpái.**arrears** *n. pl.* 逾期欠款 yúqī qiánkuǎn, 逾期拖欠 yúqī tuōqiān.**arrears (to be in)** *vi.* 拖欠 tuōqiān; 积欠 jīqiān.**arrest of ship (ms.)** *n.* 扣船 kǒu-chuán.**arrived weight** *n.* 到岸重量 dào'àn zhòngliàng.**arson** *n.* 纵火 zònghuǒ.**article (leg.)** *n.* 条款 tiáokuǎn.**articles of association** *n. pl.* 公司章程 gōngsī zhèngchéng, 公司条例 gōngsī tuáolì.**as expiring** / **as expiry** (*ins.*)
adj./adv. 照旧续保 zhàojiù xùbǎo; 原原条件续保 zhào yuántiáojiàn xùbǎo**'as if'** statistics (*ins.*) *n. pl.* '假设' 统计 jiǎshè tǒngjì**as original** (*ins.*) *adj.* 原原保险 zhào yuánbǎoxiǎn; 原始保险单条款 zhào yuánshí bǎoxiǎndān tiáokuǎn.**ASEAN (Association of South East Asian Nations)** *n.* 东南亚国