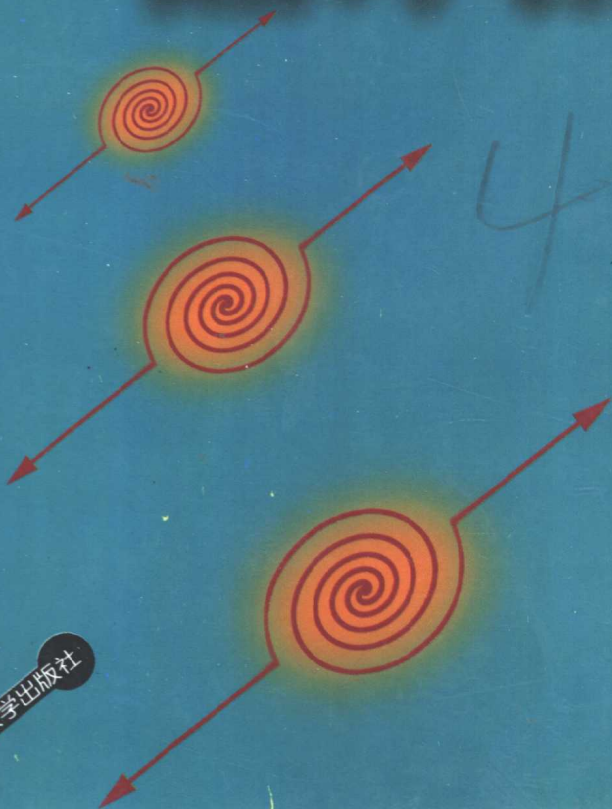


最新

热门专业 翻译指南

黄龙◎著



南京师范大学出版社

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序 言

我毕生致力于莎学、红学、翻译学之研究,著译涉猎甚广。《人民日报·海外版》评述拙著 *Translatology* (《翻译学》,英文版)为“我国首部翻译学专著”。“Translatology”即为我所塑造的英文新词,现已为国际学术界普遍确认和采用。该书与我所撰的《翻译艺术教程》、《翻译技巧指导》等书均曾获优秀图书奖。但在我的译品中,新世纪热门翻译迄今尚付阙如。为适应改革开放的需要,特著此书付梓,以飨广大读者。

书中囊括股票交易、房地产、广告、公共关系、保险业、中外名肴和中国特产、传统中国医学、高新科技等方面的翻译。作者为向国外金融界传递重要的新信息,于第一章中翻译了国务院证券委员会于1997年11月14日颁布的《证券投资基金管理暂行办法》中的主要内容。另附《最新国际科技组织名称及其缩写词》,以备检索。

此书特点是:

(一)知识性 读者不仅可以从中掌握翻译技巧,而且能藉以扩大知识面,了解房地产与股票投资的客观规律、世界高科技的最新成就、保险业务、公关手段、广告诀窍、中医养生之道以及中国名特产的特殊英语词汇。

(二)实用性 有助于引进国外最先进的工艺技术和设备,促进中外贸易,吸收国外投资,并可利用书中知识指导个人工作、投资与消费。

(三)科学性 材料翔实,观点新颖,论据充分,逻辑井然。

ARR 91/06

经查,国内外尚无与此同类的书籍,此书的出版填补了翻译领域中的一项空白。“路漫漫其修远兮,吾将上下而求索。”我将本着求索的精神,通过国际互联网,猎取新信息、新教材,供再版时增补之用。

中馈李氏承三,家政之余,兼理缮务,孜孜矻矻,不憚辛劳,此书得以问世,厥功甚伟。

黄 龙

2000 年 12 月

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第一章 股票交易的翻译

第一节 股票定义与特性的译法

一、股票的定义 Definition of Stock

股票是股份企业或股份公司发给股东,证明其享有股票所有权,股东可凭此取得股息和红利的证书。它是一种有价证券,既能为持有者提供定期收入,又能当作抵押品或流通的商品。

Stock means a share certificate, issued by joint-stock enterprise or company whereby to certify the shareholders' ownership of the stock and authorize them to earn share interest and bonus. It is a kind of negotiable securities to procure the shareholder a periodical revenue and serves as a pledge or a circulative commodity.

二、股票的特性 Characteristics of Stock

1. 合法权力性 The characteristic of legal right

(1) 股票持有者有权参加股东大会,选举董事会成员。

The shareholder has the right to attend the shareholders' congress and elect the members of the board of directors.

(2) 股票持有者有权被选举为董事会成员。

The shareholder has the right to be elected member of the board of directors.

(3) 股票持有者有权参与企业经营管理的决策。

The shareholder has the right to participate in making policy of running and managing the enterprise.

2. 普遍流通性 The characteristic of universal circulation

(1) 股票可以买卖。

Stock is buyable and vendible.

(2) 股票可以转让。

Stock is transferable.

(3) 股票可以在市场销售。

Stock is marketable.

(4) 股票可换成现金或其他有价证券。

Stock is convertible into cash or other negotiable securities.

3. 金融投机性 The characteristic of monetary speculation

股票价格处于变化的状态之中。它受政治、经济、社会与商业诸种因素的制约。股票价格与票面价值的差异使它具有金融投机性。

The price of stock is in a state of mutability. It is conditioned by political, economical, social and commercial factors. The diversity of its price and par renders it to possess a characteristic of monetary speculation.

4. 投资冒险性 The characteristic of investment risk

股票投资充满了风险, 它的收益取决于企业的盈亏。如果企业破产, 不退本金。

The stock investment is fraught with hazards. Its returns depend on the profit and loss of enterprise. The capital stock is not refundable in case of enterprise bankruptcy.

第二节 股票市场组织与功能的译法

一、股票市场的组织 Organization of Stock Market

1. 发行股票的市场 Market for issuing and furnishing stocks

它的参加者包括:

Its participants include:

(1) 发行股票的企业 the enterprises of issuing stocks

(2) 认购股票的投资者 the investors of subscribing stocks

(3) 承办股票业务的证券公司或金融机构 the securities company or financial institution undertaking stock business

(4) 代销股票或代纳股金的银行 the commission bank of marketing stocks or paying money for stocks

(5) 发行股票的证券交易所 the securities exchange of issuing stocks

2. 买卖股票的流通市场 Circulative market for stockjobbing

它的参加者包括:

Its participants include:

(1) 承办股票买卖的证券交易所 the securities exchange for undertaking stockjobbing

(2) 买卖股票的投资者 the investor of stockjobbing

(3) 经纪人与证券公司 stockbroker and securities company

(4) 提供资金的证券金融企业 the enterprise of securities finance for providing funds

二、股票市场的功能 Functions of Stock Market

1. 为企业筹集资金 To raise funds for the enterprise
2. 有助于所有权的分散 To be conducive to the decentralization of proprietary rights
3. 提供一种平等分配社会财富的手段 To provide a means of equal distribution of social wealth
4. 促进国际资金的长期投资 To promote the long-term investment of international funds
5. 加速各国之间资金的周转 To accelerate the turnover of international capital
6. 促进世界经济和国际贸易的发展 To further the advancement of world economy and international trade
7. 协调国际经济关系 To coordinate international economic relations

第三节 股份公司人事制度的译法

1. 董事的类别 Types of the directors of board

(1) 全职董事(执行董事) executive director of board
全职董事(执行董事)负责管理财政、生产与销售事务。

The executive director of board assumes the responsibility of managing financial, productive and marketing affairs.

(2) 兼职董事 concurrent director of board

兼职董事必须参加董事会议并运用其特长为公司服务。

The concurrent director of board is required to attend the board

conference and employ his speciality to serve the company.

(3) 董事主席 (董事长) chairman of the board of directors (general director)

董事主席 (董事长) 主持公司的一切会议, 总揽公司的人事管理权。

The chairman of the board of directors (general director) presides over all the meetings of the company and monopolizes the power of personnel management.

(4) 董事经理 director manager

董事经理专管行政事务, 直接向董事会负责。

The director manager is in charge of administrative affairs and directly responsible to the board of directors.

(5) 永久董事 permanent director of board

永久董事是私营有限股份公司的创办人和事实上的董事长, 有权支配和监督其他董事。

The permanent director of board is the founder of private limited-liability company and its *de facto* general director. He is entitled to command and superintend the other directors of board.

(6) 代理董事 acting director of board

公司授权代理董事代表个别董事出席董事会议并行使其表决权与否决权。

The acting director of board is authorized by the company to attend the board conference on behalf of an individual director and exercise the right to vote and veto.

2. 董事的职能 Functions of the directors of board

(1) 提出要达到的经营指标 to propound the running objectives to be attained

(2) 制定一般的和特定的经营政策 to formulate the general

and specific running policies

(3) 建立报酬、奖励和晋级制度 to set up the system of remuneration, reward and preferment

(4) 制定有关生产设备、原料供应和产品销售方面的营业细则 to work out the byelaws concerning productive equipments, the supply of raw material and the marketing of products

(5) 聘请高级雇员 to engage senior employees

(6) 积极筹集和合理运用资金 to energetically raise and rationally utilize the funds

第四节 股票种类的译法

1. 普通股 Ordinary shares (Common stocks)

普通股持有人享有股东大会的表决权。“一股一票”已经形成惯例。此外,他还有权审阅会议记录、各种报告和会计报表。普通股可分为下列三种:

The holder of ordinary shares possesses the right to vote at the shareholder's congress. "One share, one ballot" has formed a customary practice. In addition, he is empowered to review the conference minutes, various reports and account forms. The ordinary shares may be classified into the following three kinds:

(1) 绩股 merit-based shares

绩股指业绩优异、拥有强大金融实力的公司所发行的股票。这种股票可使股东获得稳定而优厚的红利。

Merit-based shares refer to those issued by the company with meritorious achievements and tremendous financial strength. They procure the shareholders a stable and abundant bonus.

(2) 成长股 developmental shares

成长股指经济潜力日益增长的公司所发行的股票,其价格随公司资金的递增而上扬。

The developmental shares refer to those issued by the company with ever-growing economic potentiality. Their prices rise with the progressive increase of company funds.

(3) 投机股 speculative shares

投机股指从事经济冒险活动的公司所发行的股票,其价格在几天之内可能出现暴涨或暴跌的现象。

The speculative shares refer to those issued by the company engaged in the adventurous economic activities. There may occur a phenomenon of skyrocketing or slumping of prices of shares within a few days.

2. 优先股 Preference shares

优先股指有固定股息的股票。在企业破产清算时,股东享有领取股息和获得赔偿的优先权。优先股可分为下列四种:

The preference shares refer to those with fixed interest. The shareholder enjoys priority in drawing dividend and securing compensation in case of bankruptcy and liquidation of the enterprise. The preference shares may be divided into the following four kinds:

(1) 累积优先股 accumulative preference shares

股东如未分到本年度的股息,可优先领取下年度的累积利息。

In case of failing to be allocated with the current year's dividend, the shareholder will be given priority to draw the accumulative dividend in the following year.

(2) 非累积优先股 non-accumulative preference shares

股东如因公司经济拮据未能分到股息,无权要求以后补发。

In case of failing to be allocated with dividend due to economic

predicament of the company, the shareholder has no claim to subsequent complementary payment thereof.

(3) 可调换优先股 transferable preference shares

可调换优先股指可换成普通股的优先股。

The transferable preference shares refer to those convertible into ordinary shares.

(4) 累积调换优先股 accumulative-transferable preference shares

第五节 股票价值的译法

股票价值的几种表示方法：

Several expressions of the value of shares:

1. 股票的面值 The par value of shares

股票的面值指明确印于股票表面的价值。

The par value of shares refers to the value explicitly printed on the face of shares.

2. 股票的净值 The net value of shares

股票的净值又称“资本净值”或“股票的帐面价值”。它表明公司资产的价值。

The net value of shares is also termed “the net value of capital” or “the book value of shares”. The net value of shares signifies the value of assets of company.

3. 股票的市值 The market value of shares

股票的市值又称“股票的市场价格”。影响股票市场价值的决定性因素如下：

The market value of shares is likewise termed “the market price

of shares". The following are decisive factors affecting the market value of shares:

(1) 公司的赢利能力 the capacity of the company to earn profits

(2) 市场资金的供求关系 the interrelations between the supply and demand of market funds

(3) 市场股票的供求关系 the interrelations between the supply and demand of shares on the market

第六节 股票票面记载事项的译法

股票票面记载事项包括:

The items stated on the face of shares include:

1. 发行股票的公司名称和地址 The name and address of the shares-issuing company
2. 股份总数 The sum of shares
3. 股金 The money paid for shares
4. 股票的类别(普通股或优先股) The types of shares (ordinary shares or preference shares)
5. 发行股票的日期 The date of issuing shares
6. 股票编号 The serial number of shares
7. 公司及法人代表人的印章 The seal of the company and the representative of legal person
8. 股东的户号 The number of the shareholder's account
9. 分配股息和红利的方式 The ways of distributing dividend and bonus
10. 批准发行股票的单位 The institution of approving the is-

sue of shares

11. 有关过户的规定 Stipulations concerning the transfer of ownership

12. 识别伪造股票的暗记 The secret mark for identifying the counterfeit shares

第七节 股息与红利的译法

一、股息 Dividend

1. 股息又称“股利”。优先股的股东可按照合同规定的股息率优先领取股息。

Dividend is likewise termed “shares profit”. The shareholder of preference shares has the priority to draw the dividend at a fixed rate stipulated in the contract.

2. 普通股的股息由公司根据剩余利润的数额分配。

The dividend of ordinary shares is distributed by the company in accordance with the amount of surplus profits.

二、红利 Bonus

公司从利润总额中扣除股息和业务费用，由此而得出的剩余利润通称“红利”。

The company deducts dividends and business expenses from the total amount of profits. The surplus profits derived therefrom is generally termed “bonus”.