

# 商業名詞辭典

Dictionary of  
Commercial Terms

趙 瑾 編

五洲出版社 印行

# 商業名詞辭典

Dictionary of  
Commercial Terms

趙 瑾 編

五洲出版社 印行

版權所有 • 翻印必究

# 商業名詞辭典

編 譯 趙 瑾  
發 行 人 丁 廌 庶  
發 行 所 五 洲 出 版 社  
總 經 銷 五 洲 出 版 社  
圖 書 有 限 公 司

地 址：台北市重慶南路一段八十八號  
電 話：三三九六三〇號  
郵 政 劃 撥 戶 二 五 三 八 號

經 銷 處 全 省 各 大 書 局

中 華 民 國 六 十 三 年 十 月 一 日 出 版

出 版 登 記 證 內 版 臺 業 字 第 〇 五 六 二

# A

certain method of payment	一定付款條件
certain period	一定時期
certain price	一定的價格
certain quality	特定規格或品質
certain quantity	一定數量
abandoned property	廢棄財產
abandonment	委付，放棄貨載
abandonment charges	廢棄費用
abate a price	還價
abatement	折扣，減稅
abatement of taxes	減稅
abnormal depreciation	特別折舊
above par	超出票面價格
absolute (clear) acceptance	單純認付
absolute advantage	絕對利益
absolute assignment	絕對轉讓
Absolute overproduction	絕對生產過剩
absolute cost	絕對生產費
Absolute rent	純租
absolute total loss	絕對全損
Absolute utility	絕對效用
Absolute value	絕對價值
absorbed burden	已吸收負荷
absorbed costs	已吸收成本
absorbed declination	已吸收跌價
absorbed expenses	已吸收費用
absorption	吸收
abstract book	收支摘要簿
abstracts	摘要表

abuse of trust	不顧信用
accelerated depreciation	加速折舊 (貶值)
accept a commission	允受委託
accept an order	接受定貨
acceptable accounting principle	可接受會計原理
acceptable principle	可接受原理
acceptance	驗收; 認付
acceptance bill	承兌票據
Acceptance dealer	承兌商
Acceptance house	承兌市場
Acceptance market	承兌市場
acceptance maturity	承兌票據到期記錄
record	
acceptance payable	應付承兌票
acceptance receivable	應受承兌票
acceptance register	承兌票據登記簿
accepted accounting principles	已接受會計原理
accepted draft (bills)	已承兌匯票
Acceptor	承兌人
accident death insurance	意外死亡險
accident frequency	意外事故
accident insurance	意外保險
accident damage	意外損壞
accommodation bill of lading	空頭提單
accommodation bill; accommodation note (kite); accommodation paper	欠單
account	帳; 帳戶; 會計科目
account balance	兩訖, 請訖
account bill	帳單
account books	帳簿

account bought	代購貨物單
account classification	帳戶分類
account current	往來帳
account form	帳戶式
account form of balance sheet	帳戶式資產負債表
account form of profit and loss statement	帳戶式損益表
Account of sales	銷貨帳單
accountability	會計責任
accountable warrant	責任支出的支付命令（即事前未經審計的支付命令）
accountancy	會計官；會計學；會計工作
accountant	會計員
accountant general	會計長；會計主任
accountant in bankruptcy	破產核算員
accounts payable	應付未付帳
account (fiscal) year	會計年度
account year	帳戶年度
accounting	會計；會計學
accounting books	會計簿冊
accounting control	會計統制
accounting convention	會計慣例
accounting department	會計部
accounting documents	會計憑證
accounting item	會計科目
accounting machines	會計機器
accounting on the accrual basis	權責發生會計制
accounting on the cash basis	現金收付會計制
accounting organization	會計組織
accounting period	會計期間
accounting personnel	會計人員

accounting practice	會計實務
accounting principles	會計原理
accounting procedure	會計程序
accounting reports	會計報告
accounting standards	會計準則
accounting statement	會計報表
accounting system	會計制度
accounting theory	會計理論
accounting unit	會計單位
accounting year	會計年度
account of bankruptcy	破產帳
account of executors	遺產清冊
account of payments	支出表
account of proceedings	遺產會計報告
account of receipts	收入表
account of receipts and payments	收支表
account of the exchequer	國庫帳
account receivable	應收帳款
account sales	承銷清單
accounts of treasury	公庫帳；金庫帳
accounts payable	應付帳款
accounts payable ledger	應付帳款分類帳；應付帳款分戶帳
accounts payable register	應付帳款登記簿
accounts receivable	應付帳款
accounts receivable assigned	應收帳款轉讓
accounts receivable discounted	應收帳款貼現
accounts receivable ledger	應收帳款分類表；應收帳款分戶帳
accounts receivable register	應收帳款登記簿

account title	帳戶名稱；會計科目
account titles for annual expenditures	歲出科目
account titles for annual receipts	歲入科目
account to give, giving account	支出帳目
accrual basis	權責應計制；權責發生制；應計制；發生制
accrued assets	流動資產；應收本收款項
accrued bond interest	應收未收債券利息
accrued cumulative dividends	應收未收股利
accrued depreciation	應攤未攤折舊
accrued dividends	應計股利
accrued expenses	應計費用
accrued income	應計收益
accrued interest payable	應付應計利息
accrued interest receivable	應收應計利息
accrued items	應計項目
accrued liabilities	流動負債
accrued payables	應付應計項目
accrued payroll	應計薪工
accrued profits	應計利益
accrued receivables	應收應計項目
accrued rent	應計租費
accrued taxes	應計稅捐
accrued wages	應計工資
accumulated deficit	累積虧絀
accumulated depreciation	累積折舊
accumulated dividends	未發累積股利
accumulated outlay	累積支出
accumulated profits	滾存利益；累積利益



accumulated surplus	滾存盈餘；累積盈餘
accumulated value	累積價值
accumulated wealth	累積財富
accumulation, cumulation	累積
accumulation of capital	資本的累積
accumulation of discount	折舊的累積
accumulation schedule	累積表
accumulative sinking fund	累積償債基金
accurate measurement	精確計量
accured items	期前債務
acknowledgement	回單，收悉
acknowledgement of orders	處理定貨
acquisition	獲取；營利
acquisition cost	照原價
acquisitive capital	營利資本
acquisitive capital goods	營利資本財
acquisitive society	營利社會
active capital	活動資本
acting consul	代理領事
acting manager	代理經理
active improvement trade	主動加工貿易
active trade	主動貿易
actual capital	實際資本
actual cost	實際成本
actual debts	實際債務
actual depreciation	實際折舊
actual delivery	實際交貨
actual liabilities	實際負債
actual rate of interest	實際利率
actual rent	實租
actual supply	實際供給
actual total loss	全部損失
actual utility	實際效用

actual value	實際價值
actual wage rate	實際工資率
actual wealth	實際財富
actual worth	實際價值
ad valorem (method)	從價計算法
ad valorem duty	從價稅
adding machine	加數機
additional budget	追加預算
additional order	加訂定貨
additional part of a bill	期票附件
additional payment	追加支付
additional unit	增加單位
additions	增加固定資產
additions to property	由盈餘增加的財產
through surplus	
addressee	抬頭人 (信用證書)
adjunct account	附加帳戶
adjusting entries	整理帳
adjustment account	整理帳目
adjustment memo	調整憑單
adjustment voucher to	錯誤更正憑單
effect correction of errors	
administration account	管理科目
administration budget	行政預算
administration expenses	管理費用
administration section	管理之部 (分部損益表的一部分)
administrative accounting	管理會計 (爲供給管理員管理上 所需資料的會計)
administrative expenses	管理費用
administrator	遺產管理人
admiralty court	海事法庭
admissible assets	可稅資產
ad valorem duty	從價稅
advance	預付

advance buying for the  
 season's need  
 advance charge  
 advance department  
 advance freight  
 advance fund  
 advance in price  
 advance payment  
 advance price  
 advance sample  
 advance settlement of  
 exchange  
 advance settlement of  
 Foreign Exchange for Exp-  
 ort  
 advance sheets  
 advance surrender of  
 export exchange  
 advanced capital  
 advanced order  
 advances to officers and  
 employees  
 adventure  
 adventure accounts  
 advertising expenses(fee)  
 advertising expenses  
 prepaid  
 advice  
 advice note  
 advice of audit  
 advice sheet  
 advice to correction  
 advice of arrival  
 advice of bill accepted

季節需求的提前購買

預付款

放款部

預付運費

預付經費

漲價

預付款

增價

先發樣品

預繳外匯

預繳出口外匯

樣本

預繳出口外匯

預付資本

預定單

職工預支

短期投機買賣

短期投機買賣帳

廣告費

預付廣告費

通知書，匯票票據

通知書（單）

審核通知書

匯兌交易報告書

更正通知

貨物運到通知

先付票據通知

advice of bill collected	票據收款通知
advice of bill paid	票據付款通知
advice of drawing	支(匯)票通知書
advice of shipment	船運通知, 裝船通知
afloat	業經裝船
after charge	附加費率
after date	發票後
after service	售後服務
after sight	見票後(照付)
affidavit of export	輸出宣誓書
affiliated company, affiliated corporation	聯絡公司(與持有其股份的公司發生聯系的公司)
affiliated interests	聯絡股權
after-cost	後續成本(指銷售後仍須繼續支付的成本)
against all risks	保全險
agency	代理; 代理處; 代理人
agency accounts	代理帳; 代理會計
agency agreement	代理約定書
aggregate	總合
aggregate amount of L/C	信用狀限額
aggregate amount	匯票限額
aggregate demand	總合需求
aggregate discount	總合折扣
aggregate expenses of production	總合生產費用
aggregate quasi-rent	總合準租
aggregate real surplus	總合實質剩餘
aggregate rent	總租
aggregate supply	總合供給
agent	代理人
aggregate balance sheet	合併資產負債表
aging	分類(指依到期日先後, 而將應

agio	收帳款分類而言)
agree upon a price	貼水, 折扣
agreement	議價
agricultural products	契約書
agricultural capital	農產品
agricultural economy	農業資本
agricultural insurance	農業經濟
agricultural loans	農業保險
agricultural paper	農業放款
air bill of lading	農業票據
air commerce	空運提單
air freight	航空商業
air-mail bill of lading	空運水脚, 航空運費
air-mail service	航郵提單
air risks	航空運寄
air transportation insurance	空險
air trip accident	空運保險
airway bill of lading	空中旅行平安險
all risk insurance	航空提單
all sorts of goods in stock	一切險(全險)
all squared	各種貨色齊備
allied company	結清
all-inclusive income statement	聯號(業務上合作)
allocation	統括性損益表(包括經常及非常損益)
alongside delivery	分配
allotted annual receipts	船邊交貨
allotment(s)	歲入分配數
allotments	股份; 分配
allotments for annual	分配數(此係專指股票、債券等的分配於請求認購人而言)
	歲出分配數

## expenditures

allowance

allowance for bad debts

allowance for depreciatin

allowance on sales

allowance reserve

allowances and rebates

all-purpose balance sheet

all-purpose financial

## statements

alternative cost

alternative demand

alternative standard

alternative supply

amalgamated balance sheet

(同 consolidated balance  
sheet )

amalgamation.

american foreign trade

## definition

amortization

amortization loan

amortization of premium

amortization schedule

amount

amount insured

amount in force

amount of credit side

amount of exports

amount of imports

analysis of financial

## statement

analysis sheet

analytical accounting

analytical column

津貼；折讓；備抵；減免

備抵壞帳

備抵折舊

銷貨折讓

折讓準備

折讓及回扣

通用資產負債表

通用決算表

交替成本

交替需求

交替本位

交替供給

合併資產負債表

創立合併

美國對外貿易釋義

償還，賠償

分期攤還借款

溢價的攤銷

攤銷表

總數

保險金額

有限保險

貸方金額

輸出額

輸入額

決算表的分析

分析表

分析會計；分析會計學

分析圖

analytical journal (同 columner journal)	多欄日記帳
analytical record	分析記錄
analytical statements	分析表
analytic product	分成的產品
ancillary revenue	副業收入
annual appropriation	歲定經費
annual audit	年度查帳
annual balance	年終決算表
annual budgetary surplus or deficit	歲計餘絀
annual closing	年度決算
annual consumption	每年消費
annual earning	每年收益
annual expenditure	歲出
annual income	每年所得
annual labor	每年勞工
annual production	每年生產
annual rate of profit	每年利潤率
annual receipts	歲入
annual reckoning	年度計算
annual report	決算書
annual report on auditing and inspecting (inspection)	年度審計報告書
annual revenue	歲入
annual social productive value	每年社會生產價值
annual statement	年度決算表
annuities	年金
annuity certain	確定年金
annuity due	期首年金；即付年金
annuity insurance	年金保險
annuity method	年年折舊法
annuity trust account	年付金信託帳

anticipated buying	預期購買
anticipated discount	預付折扣
anticipated profits	預期利益
anticipated revenue	預計收入
anticipation warrants payable	預計應付支付命令
anti-dumping	取締傾銷
any other perils	其他一切危險
applicant	申請人
application	申請，申請書
application blank	空白申請書
application for exchange	申請外匯
application and allotment book	股份認購及分配簿
application for shares	認股書
application for import of foreign goods	外貨進口報單
application for importation of controlled commodities	管制物資輸入申請書
application for letter of credit	開發信用狀申請書
application for negotiation of draft under letter of credit	出口押匯申請書
application for outward remittance or conversion	匯出匯款或折換申請書
applicant for the credit	信用狀申請人
application for endorsement	副提單背書申請書
application for export permit	輸出許可證申請書
application for space	艙位申請書
application for transfer	信用狀轉讓申請書



L/C	
application of fund statement	資金運用表(同 statement of application of funds)
applied expenses	已分配費用
applied manufacturing expenses	已分配製造費用
application to pass goods through the customs(notice, report)	報關單
applied material handling expenses	已分配材料管理費用
applied selling and administrative expenses	已分配銷售及管理費用
apply for loans secured	抵押借款請求
apply for remittance	託匯
apportioned tax	分攤稅
apportioned charges	攤派費用
apportionment	分派
appraisal company	估價公司
appraisal of plant assets	設備資產的估價
appraisal surplus	估價盈餘
appraised value	估定價值
appraiser	估價者
appraisal	估價, 鑑定
appraisement	估價, 評價
appreciated value	增漲價值
appreciation	漲價
apprecited currency	增值通貨
appreciation of fixed assets	資產增值
appreciation of money	貨幣增值
appropriated materials	撥定材料(原料)
appropriated profits	撥定利益
appropriated surplus	撥定盈餘