

ENGLISH-CHINESE
DICTIONARY OF FINANCE

英漢金融辭典

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J.S. Adams

T.I. Mathieson

November, 1991

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安江

马熙胜

1991年11月

FOREWORD

前言

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

热烈欢迎《英汉金融辞典》的出版，这部辞典内容丰富，包括货币、银行、证券、保险等各种金融辞汇。它对于培养人才，扩大中国与英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

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 zhuīsuoquán mào-yì piàojù; 包头票据 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 miànzhi.
 above-the-line *adj.* 线上(项目) xiànshàng (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 bèishū; 单纯背书 dānchún bèishū.
 absolute title *n.* 绝对产权的法律证明文件 juéduì chǎnquán de fǎlǜ zhèngmíng wénjiàn.
 abstract of account *n.* 帐目摘要 zhàngmù zhāiyào.
 a/c (account) *n.* 帐户 zhànghù; 帐目 zhàngmù; 帐务 zhàngwù.

accelerated amortisation *n.* 加速摊提/销 jiāsù tāntí/xiāo.
 accelerated depreciation *n.* 加速折旧 jiāsù zhéjiù.
 acceleration (of loan repayment) *n.* 加速还款 jiāsù huánkuǎn; 提前还款 tíqián huánkuǎn.
 acceleration clause *n.* 加速条款 jiāsù tiáokuǎn.
 accept (*ins.*) *vt.* 接受 jiēshòu.
 accept (a bill) *vt.* 允付 yǔnfù; 承兑(票据, 汇票) chéngduì (piàojù, huìpiào).
 acceptability *n.* 可承兑性 kěchéngduìxìng.
 acceptance *n.* 承兑 chéngduì; 承兑汇票 chéngduì huìpiào; 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 xiànlé.

acceptance market *n.* 承兑票据市场 *chéngduì piàojù shìchǎng*.
 acceptance rate *n.* 票据承兑利率 *piàojù chéngduì lǜ*.
 acceptance supra protest *n.* 承兑拒付汇票 *chéngduì jùfù huìpiào*.
 accepted bill *n.* 已承兑票据 *yǐchéngduì 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 *chéngduìháng wěiyuánhui*.
 acceptor *n.* 承兑人 *chéngduìrén*; 承票人 *chéngpiàorén*.
 accident *n.* 意外事故 *yìwài shìgù*.
 accident insurance *n.* 意外保险 *yìwài bǎoxiǎn*.
 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 *yìwàide 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 *zhàngwù*.
 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 dàihào*.
 account day *n.* 结算日 *jiésuànrì*; 结帐日 *jiézhàngrì*.
 account due *n.* 应收到期帐款 *yīngshōu dàoqī zhàngkuǎn*.
 account executive *n.* 业务经理 *yèwù jīnglǐ*; 贷款行办人 *dàikuǎn xíngbànrén*; 营业主人 *yíngyèzhǔrén*.
 account holder *n.* 顾客帐户 *gùkè zhànghù*.
 account in arrears *n.* 拖欠帐户 *tuōqiǎn zhànghù*; 逾期帐款 *yúqī zhàngkuǎn*.
 account item *n.* 帐目 *zhàngmù*; 帐项 *zhàngxiàng*.
 account number *n.* 帐号 *zhànghào*; 帐户编号 *zhànghù biānhào*.
 account payable *n.* 应付帐款 *yīngfù zhàngkuǎn*.
 account payee *n.* 收款人帐户 *shōukuǎnrén zhànghù*.
 account receivable *n.* 应收帐款 *yīngshōu zhàngkuǎn*.
 account settled *n.* 帐户清讵 *zhànghù qīngqì*; 帐户决算 *zhànghù juésuàn*.

account title *n.* 帐户名称
zhànghù míngchēng; 会计科目
kuàijì kēmù.
account year *n.* 会计年度 kuàijì
niándù.
accountancy *n.* ① 会计职业/职
务 kuàijì zhíyè/zhiwù. ② 会
计学 kuàijìxué.
accountant *n.* 会计师 kuàijìshī;
会计员 kuàijìyuán.
accountant's report *n.* 会计师
报告 kuàijìshī bàogào; 查帐
报告书 cházhàng bàogàoshū.
accounting convention *n.* 会计
惯例 kuàijì guǎnlì.
accounting department *n.* 会计
部门 kuàijì bùmén; 会计处
kuàijìchù.
accounting entry *n.* 会计分录/
入帐 kuàijì fēnlù/rùzhàng.
accounting period *n.* 会计期间
kuàijì qījiān; 会计结算期
kuàijì jiésuànqī.
accounting voucher *n.* 会计凭
证/传票 kuàijì píngzhèng/
chuánpào.
accounting year *n.* 会计年度
kuàijì niándù.
accounts *n. pl.* ① 帐户 zhànghù.
② 报表 bàobiǎo.
accounts payable *n. pl.* 应付帐
款 yīngfù zhàngkuǎn.
accounts receivable loan *n.* 应收
帐款押款 yīngshōu zhàng-
kuǎn yākuǎn.
accrual(s) *n. (pl.)* 应计收支额

yīngjì shōuzhī'é; 应计项目
yīngjì xiàngmù.
accrual(s) basis *n.* 权责发生制
quánzé fāshēngzhì; 权责应
计制 quánzé yīngjìzhì.
accruals accounting *n.* 应计会
计制 yīngjì kuàijìzhì; 应计
制会计 yīngjìzhì kuàijì.
accrue *vt./vi.* 增值 zēngzhí; 应
计 yīngjì.
accrued charges *n. pl.* 应计费
用 yīngjì fèiyong.
accrued income *n.* 应计收益
yīngjì shōuyì; 应计收入
yīngjì shōurù.
accrued interest *n.* 应计利息
yīngjì lìxī.
accrued profit *n.* 应计利润
yīngjì lìrùn.
accumulated amortisation *n.* 累
积摊销 lěijī tānxiāo.
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 kuīsǔn.
accumulated profit *n.* 累积利
润 lěijī lìrùn; 滚存利润 gǔn-
cún lìrùn.
accumulation of risks (ins.) *n.* 责
任积累 zérèn jīlěi.
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 jīngsuànshī; 保险统计师 bǎoxiǎn tǒngjì-shī.
ACU (Asian Currency Unit) *n.* 亚洲货币单位 Yàzhōu Huòbì Dānwèi.
ADB (or AsDB, Asian Development Bank) *n.* 亚洲开发银行 Yàzhōu Kāifā Yínháng.
ad valorem *adj.* 从价 cóngjiǎ.
ad valorem tariff rate *n.* 从价税率 cóngjiǎ shuìlǜ.
addendum (ins.) *n. (pl.: addenda)* 附约 fùyue.
additional conditions (ins.) *n. pl.* 附加条件 fùjiā tiáojiàn.
additional perils (ins.) *n. pl.* 附

加风险 fùjiā fēngxiǎn.
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 duǎnqī jiāfèi.
adjudication order (leg.) *n.* 法庭的裁决 fǎtīngde cáijué.
adjustable peg *n.* 可调整固定汇率 kětiáozhěng gùdìng huìlǜ.
adjustable premium (ins.) *n.* 可调整保费 kětiáozhěng bǎofèi.
adjustment *n.* 调整 tiáozhěng; 理算 lǐsuàn.
adjustment of loss (ins.) *n.* 损失理算 sǔnshū lǐsuàn.
adjustment premium (ins.) *n.* 调整保费 tiáozhěng bǎofèi.
adjustment process *n.* 调整过程 tiáozhěng guòchéng.
administer *vt.* 管理 guǎnlǐ.
administration *n.* ① 管理 guǎnlǐ. 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 guǎnlǐde.
administrative costs / expenses

n. pl. (行政) 管理费用 (xíngzhèng) guǎnlǐ fèiyong.
administrative staff *n.* 行政人员 xíngzhèng rényuán.
administrator *n.* 管理人员 guǎnlǐ rényuán.
admitted insurer (US) *n.* 授权承保人 shòuquán chéngbǎo-rén.
ADR (American Depository Receipt) *n.* 美国证券托存收据 Měiguó zhèngquàn tuō-cún shōujù.
advance *n.* ① 贷款 dàikuǎn; 垫款 diànkǎn; 借款 jièkuǎn. ② 预付款 yùfùkuǎn. *vt.* 贷款 dàikuǎn; 贷给 dàigěi.
advance against bills *n.* 票据抵押贷款 piàojù dīyǎ dàikuǎn.
advance payment *n.* 预付款 yùfùkuǎn.
advance payment guarantee *n.* 预付款项担保 yùfù kuǎn-xiàng dānbǎo.
advance profits insurance *n.* 预计利润保险 yùjì lìrùn bǎo-xiǎn.
advice *n.* 通知书 tōngzhīshū; 通知单 tōngzhīdān; 汇票票根 huìpiào piàogēn.
advice of fate *n.* 出险事故通知 chūxiǎn shìgù tōngzhī.
advice of payment *n.* 付款通知 fùkuǎn tōngzhī.
advise *vt.* 通知 tōngzhī; 告知 gàozi.

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 wěiyuánhui.
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 xuān-shìshū.
affiliate (or affiliated company) *n.* 联营公司 liányíng gōngsī; 联号 liánhào. *vi.* 联营 liányíng.
after date *adj./adv.* 发票后 fā-piàohòu; 出票后 chūpiàohòu.
after sight *adj./adv.* 见票后 jiàn-piàohòu.
after-tax profit *n.* 税后利润 shuìhòu lìrùn.
after-tax yield *n.* 税后收益 shuìhòu shōuyì.
age of vessel (ins.) *n.* 船龄 chuánlíng.
agency *n.* 代理机构 dàilǐ jīgòu; 代理行 dàilǐháng.
agency fee *n.* 代理费 dàilǐfèi.
agent *n.* 代理人 dàilǐrén; 代理商 dàilǐshāng; 代理银行 dàilǐ yínháng.
aggregate *n./adj.* 总量 zǒng-liàng; 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 shǒuxùfèi.
 AGM (annual general meeting) *n.* 年度股东大会 niándù gǔdōng dàhuì.
 agreed insured value *n.* 协定保险价额 xiédìng bǎoxiǎn jià'ér.
 agreed price *n.* 议定价格 yìdìng jiàgé; 约定价格 yuēdìng jiàgé.
 agreed value *n.* 确认价值 quèrèn jiàzhí; 约定价值 yuēdìng 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 wěiyuánhui.
 AIBD (Association of International Bond Dealers) *n.* 国际债券交易商协会 guójì zhàiquǎn jiāoyìshāng xiéhuì.
 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 kōngyùn 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 shìháng.
 all risks insurance *n.* 一切险 yīqièxiǎn; 综合险 zōnghéxiǎn.
 allocate (funds) *vt.* 拨款 bōkuǎn; 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 tōngzhīshū; 分配股份通知单 fēnpèi gǔfèn tōngzhīdān.
 allotment period *n.* 分配期 fēnpèiqī.
 allowable tax credit *n.* 税款可抵免额 shuikuǎn kědǐmiǎn'ér.
 allowance *n.* 津贴 jīntiē; 补贴

bùtiě; 免税额 miǎnshuì'ér.
 amalgamate *vt./vi.* 合并 hébìng.
 amalgamation *n.* 企业合并 qì-yè hébìng.
 amend *vt.* 修改 xiūgǎi; 改正 gǎizhèng.
 amendment *n.* 修正案 xiūzhèng'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 fēnqī) chánghuán; (债务的分期) 摊还 (zhàiwù de fēnqī) tānhuán; 摊销 tānxiāo.
 amortisation payment *n.* 摊提款 tāntíkuan; 分期偿付款 fēnqī chángfùkuǎn.
 amortisation period *n.* 摊销期 tānxiāoqī.
 amortisation schedule *n.* 分期偿还表 fēnqī chánghuánbiǎo; 摊销表 tānxiāobiǎo.
 amortise *vt.* 摊还 tānhuán; 摊销 tānxiāo; 摊提 tāntí; 分期偿还 fēnqī chánghuán.
 amortised *adj.* 已摊还的 yītānhuán de; 已摊销的 yītānxiāo de; 已分期偿还的 yīfēnqī chánghuán de.
 amortised loan *n.* 已分期摊还的借款 yīfēnqī tānhuán de jièkuǎn.
 amount *n.* 金额 jīn'ér; 总计

zǒngjì; 面额 miàn'ér; 总数 zǒngshù.
 amount due *n.* 到期金额 dàoqī jīn'ér.
 amount in arrears *n.* 拖欠金额 tuōqiǎn jīn'ér.
 amount in figures *n.* 小写金额 xiǎoxiě jīn'ér.
 amount in words *n.* 大写金额 dàxiě jīn'ér.
 amount of loss or of damage (ins.) *n.* 损失金额 sǔnshī jīn'ér.
 amount outstanding *n.* 未偿额 wèicháng'ér; 余额 yú'ér.
 amount paid *n.* 支付额 zhīfù'ér; 已付余额 yǐfù yú'ér.
 amount payable *n.* 应付金额 yīngfù jīn'ér.
 amount receivable *n.* 应收金额 yīngshōu jīn'ér.
 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 niándù; 每年的 měiniánde; 周年 zhōu-nián.
 annual accounts *n. pl.* 年度结算 niándù jiésuàn; 年度帐单 niándù zhàngdān.
 annual audit *n.* 年度审计 niándù shěnjì; 年度核数 niándù héshù.
 annual general meeting (AGM) *n.*

- 周年股东大会 zhōunián gǔdōng dàhuì.
annual interest *n.* 年利息 nián-lìxī; 年息 niánxī.
annual interest rate *n.* 年利率 niánlǜ; 年利息率 niánlìxī-lǜ.
annual plan *n.* 年度计划 niándù jìhuà.
annual premium (ins.) *n.* 年保险费 nián bǎoxiǎnfèi; 年保费 niánbǎofèi.
annual report *n.* 年度财务报告 niándù cáiwù bàogào; 年报 niánbào.
annual return *n.* ①年度收益 niándù shōuyì. ②年报 niánbào; 年度所得税申报表 niándù suǒdé shuìshēn bàobiǎo.
annuitant *n.* 年金受益人 nián-jīn shòuyìrén.
annuity *n.* 年金 niánjīn.
annuity assurance *n.* 年金保险 niánjīn bǎoxiǎn.
antedated cheque *n.* 日期提前支票 rìqī tíqián zhīpiào; 填早日期支票 tiánzǎo rìqī 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 lìrùn; 预期利润 yùqī lìrùn.
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 měiyīchúan.
any one risk (ins.) *n.* 每一危险单位 měiyī 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 Xiéhuì.
appendix *n.* 附录 fùlù; 备注 bèizhù.
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 rèn-mìng. ②(*ins.*) 分配 fēnpèi; 分摊 fēntān. ③约会 yuēhuì.
apportionment (ins.) *n.* 分摊 fēntān.
appraisal *n.* 评估 pínggū; 审查 shěncá; 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 shēngzhí.
 appreciation *n.* 增值 zēngzhí;
 升值 shēngzhí; 涨价 zhàng-
 jià; (外汇) 升值 (wàihuì)
 shēngzhí.
 appropriated profit *n.* 指拨利
 润 zhǐbō lìrùn; 拨定利润
 bōdìng lìrùn.
 appropriation *n.* 拨款 bōkuǎn;
 指拨金额 zhǐbō jīn'é.
 approval *n.* 核准 hézhǔn; 批准
 pīzhǔn.
 approve *vi.* 同意 tóngyì; 批准
 pīzhǔn.
 AMF (Arab Monetary Fund)
n. 阿拉伯货币基金 Ālābó
 Huòbì Jījīn.
 APR (annual percentage rate)
n. 年率 niánlǜ; 年百分率
 nián bǎifēnlǜ.
 arbitrage *n.* 套汇 tàohuì; 套利
 tàolì. *vi.* 套汇买卖 tàohuì
 mǎimài; 套做 tàozuò.
 arbitrageur *n.* 套汇者 tàohuì-
 zhě.
 arbitrate *vi.* 仲裁 zhòngcái.
 arbitration *n.* 仲裁 zhòngcái.
 arbitration agency *n.* 仲裁机构
 zhòngcái jīgòu.
 arbitration award *n.* 仲裁裁决
 zhòngcái cáijué; 公断书
 gōngduànshū.

arbitration court/tribunal *n.* 仲
 裁法庭 zhòngcái fǎtīng.
 arbitrator *n.* 仲裁人 zhòngcái-
 rén.
 arrangement fee *n.* 安排费 ān-
 pāifèi.
 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
 qiǎнкуǎn; 逾期拖欠 yúqī
 tuōqiàn.
 arrears (to be in) *vi.* 拖欠 tuō-
 qiàn; 积欠 jīqiàn.
 arrest of ship (ins.) *n.* 扣船 kòu-
 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 zhāngchéng;
 公司条例 gōngsī tiáoli.
 as expiring / as expiry (ins.)
adj./adv. 照旧续保 zhàojiù
 xùbǎo; 照原条件续保 zhào
 yuántiáojiàn xùbǎo.
 'as if' statistics (ins.) *n. pl.* '假
 设'统计 'jiǎshè' tǒngjì.
 as original (ins.) *adj.* 照原保险
 zhàoyuán bǎoxiǎn; 照原始
 保险单条款 zhàoyuánshǐ
 bǎoxiǎndān tiáokuǎn.
 ASEAN (Association of South East
 Asian Nations) *n.* 东南亚国

家联盟 Dōngnányà Guójiā Liánméng.
 Asian Dollar market *n.* 亚洲美元市场 Yàzhōu Měiyuán shìchǎng.
 assess *vt.* ① 审估 shěngū; 查定 chádìng. ② 税收评定 shuì-shōu píngdìng. ③ (ins.) 估价 gūjià.
 assessment of loss (ins.) *n.* 估损 gūsǔn.
 assessor (ins.) *n.* 估价人 gūjià-rén.
 asset(s) *n.* (pl.) 资产 zīchǎn.
 assets and liabilities *n.* (pl.) 资产与负债 zīchǎn yǔ fùzhài.
 asset revaluation *n.* 资产重新估值 zīchǎn chóngxīn gūzhí.
 asset valuation *n.* 资产估价 zīchǎn gūjià.
 assign *vt.* 转让 zhuǎnràng.
 assignation *n.* 转让 zhuǎnràng.
 assignee *n.* 受让人 shòuràngren; 受托人 shòutuōrén; 破产资产管理人 pòchǎn zīchǎn guǎnlǐrén.
 assignment *n.* ① (ins.) 权利转让 quánlì zhuǎnjiāo. ② (leg.) 产权转让 chǎnquán zhuǎnràng; 产权转让书 chǎnquán zhuǎnràngshū.
 assignment of debts *n.* 债权转让 zhàiquán zhuǎnràng.
 assignor *n.* 转让人 zhuǎnràng-rén.
 assistant manager *n.* 副经理

fùjīnglǐ.
 associate *n.* 合作者 hézuòzhě; 同行 tóngxíng. *adj.* 联合 liánhé.
 associated bank *n.* 联合银行 liánhé yínháng; 联营银行 liányíng yínháng.
 associated company *n.* 联营公司 liányíng gōngsī.
 association *n.* 协会 xiéhuì; 联合会 liánhéhuì; 公会 gōnghuì.
 Association of International Bond Dealers (AIBD) *n.* 国际债券交易商协会 Guóji Zhàiquán Jiāoyìshāng Xiéhuì.
 assume (ins.) *vt.* 承担 chéngdān.
 assurance *n.* (人寿) 保险 (rén-shòu) bǎoxiǎn.
 assured *n.* 被保险人 bèibǎoxiǎnrén. *adj.* 被保险的 bèibǎoxiǎnde.
 at a discount *adv.* 折价 zhéjià; 减价(发行) jiǎnjià (fāxíng); 折扣 zhékòu; (打) 折扣 (dǎ) zhékòu.
 at a premium *adv.* 溢价 yìjià; 增价(发行) zēngjià (fāxíng).
 at a profit *adv.* 获利 huòlì.
 at call *adj./adv.* 按通知付款 àn tōngzhī fùkuǎn; 即期付款 jīqī fùkuǎn.
 at close of business *adj./adv.* 收市时 shōushìshí.
 at cost *adj./adv.* 照原值 zhào yuánzhí; 按成本 àn chéng-