

最新商务 英汉-汉英大辞典



企业管理出版社

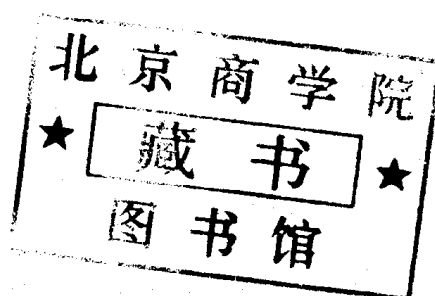
最新商务英汉-汉英大辞典

A Dictionary of Commerce

English-Chinese
Chinese-English

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Chief Editor's Note

This dictionary of nearly 200,000 entries is published to meet the rapid development of Chinese domestic and foreign trade since reform and opening to the outside world. Those engaged in the fields of economics, commerce, foreign trade, finance, insurance, labor service, overseas construction contracting, transportation, real estate, securities and other areas are increasing in number. They badly need a dictionary covering the large number of new terms relating to the above-mentioned fields which have emerged in the course of China's economic structural reform, in addition to common terms used in economics and commerce overseas. This dictionary has been compiled primarily to satisfy the above-mentioned readers' requirements.

In addition to economic and commercial terms used abroad, this dictionary also contains terms from the various periods of China's socialist construction, especially from the new period of reform and opening to the outside world beginning in late 1978. The new economic and financial vocabulary is related to the market, domestic and foreign trade, finance, commerce, industry, labor service, insurance, transportation, overseas construction contracting, shareholding, securities, real estates, and shares, etc. The majority of these terms have been culled from the chief editor's translation and editing work over several decades at the Beijing Foreign Languages Press and with the journal Social Sciences in China (English edition). Full explanations are given for terms which are difficult to understand or translate so that ambiguities are reduced to a minimum. Thousands of authorized and authoritative publications translated from English and published in China were surveyed for this dictionary.

The entries in the Chinese-English section are arranged according to the Chinese phonetic alphabet (pinyin) and those in the English-Chinese section are arranged according to the English alphabet.

I hope this dictionary will be helpful to foreign businessmen engaged in trade with China and to foreign economists conducting research on the Chinese economy. Any suggestions from improvement would be appreciated.

Xie Zhenqing
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China (English edition)
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前 言

改革开放后，我国对外经济发展很快，从事商务活动的人员与日俱增。他们迫切需要一部内容广泛，既能满足自己专业的需要，也能了解其它经济领域日新月异的发展变化，特别是我国经济体制改革以来，在经济领域出现的大量的新词语。为了满足这个需要，我们编纂了这部辞典。

在编写过程中，我们参考了大量国内外有关的辞书，并系统地收集了我国的商业经济类的词汇，以及改革后出现的一些新的经济词汇。作者积几十年译审工作之经验，撷精采粹而完成的。在国内众多的经济类辞书中，这部辞典具有其独特之处：首先，它收录了国内外贸易、金融、保险、劳务输出、对外建筑、石油开发、运输业、市场调查、企业管理、财务、税收、统计以及商务法律方面的词汇和国际上商贸、保险业常用的函电用语及缩略语等；此外还收录了有关对外经济联系的各种合同的签订、执行程序 and 对外建筑承包、技术转让等业务洽谈中使用的词语。为了方便中外读者的需要，本辞典分为英汉和汉英两部分，内容大体相同。在收录一词多意的词语时是有选择的，因此有些词语并不涵盖其全部内容和含义。

本辞典收录词条近二十万条，涉猎内容广泛，使用性强。这是一本从事贸易、经济、金融等行业人员的必备的工具书，同时，它也是大专院校中学习经济和金融专业师生的有价值的参考书。

由于编者的水平有限，时间仓促，选材角度不同，难免挂一漏万。不足之处，热忱欢迎读者批评指正。

许 抗 河

1996年9月

用法说明

英汉部分

- 一、英语词目，按英文字母顺序排列。
- 二、有多种译文的词条，用逗号“，”隔开，以示区别。
- 三、有些条目需要补充说明时，说明部分放在圆括号“（）”内。
- 四、某些专业性强的词目，所属行业或专业的说明文字放在方括号“[]”内。

汉英部分

- 一、本部分收录的词条，按《汉语拼音方案》的发音顺序排列，音同字不同的词条，参考《现代汉语词典》的词条排列顺序。
- 二、有多种译文的词条，译文之间用分号“；”隔开。
- 三、某些词条英译文相同但汉语译文不同，如“import”译为“进口”，又称“输入”，它们以不同词条分别出现。
- 四、有些条目需要补充说明时，说明部分放在圆括号“（）”内。
- 五、某些专业性强的词目，所属行业或专业的说明文字放在方括号“[]”内。
- 六、英汉部分与汉英部分用彩页分开。

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A a

A class stock A 种股票

A. =absolute 绝对的

=academy 研究院, 学会

=acceptance 承兑, 议付, 接受, 参加, 承诺, 承保, 认可

=account 帐务, 帐户

=acre 英亩 (=40.47 公亩或 6.07 亩)

=adjusted 已调整的, 调整的

=advice 通知

=advise 通知

=aft 在船尾, 近船尾, 向船尾

=annual 每年的

=area 面积, 地区, 区域

=audit 审计, 稽核

=average 平均, 海损

=azimuth 地平经度, 方位角, 航线, 航向

A₁ =A class, first class 第一流, 头等

=A grade 一级, 甲级

A share A 类股票

A stock 甲级股票, A 类股票

A₁ =at Lloyd's 劳合社船级评定 A₁ 级 (表示根据劳合社船级标准各项评定均为最优)

AA =against actuals 以期货换现货

=always afloat 永远漂浮

=American Airline, Inc. 美国航空股份有限公司

grade AA AA 级, 二级

AAA 最高债券

AAA =American Accounting Association 美国会计协会

AAI =Alliance of American Insurers 美国保险人协会

AAIC = Asian Association of Insurance Commissioners 亚洲保险监督官协会

a & i =accident and indemnity 意外事故及赔偿损失

a & t =acceptance and transfer 验收与移交

APA = American Association of Port Authorities 美国港口管理局协会

AAR =against all risks 承保一切险, 保全险

AASO =Association of American Ship Owners 美国船东协会

AASS = American Association for Social Security 美国社会保险协会

Aachener und Münchener Versicherungs AG

亚琛和慕尼黑保险公司 (德国)

a/b =air bill 空运提单

ab. =airborne 机载的, 空运的, 空运, 空中发生的 (航空战争险的责任限制)

abacus 算盘

abalienate 让渡

abalienation 让渡

aband. =abandoned 委付的, 放弃的

abandon 委付, 放弃 (被保险船舶或货物若遇到严重海难, 其损失程度已构成推定全损时, 可向保险人申请全部赔偿, 但必须将全部残存物委付保险人)

abandoned cargo 被弃货物, 委付货物, 无主货物

abandoned goods 被弃货物, 委付货物, 无主货物

abandoned land 熟荒地

abandoned project 报废工程

abandoned property 废弃财产, 已放弃产权财产, 委付财产, 无主财产

abandoned property not charged-off 未注销废弃财产

abandoned ship 废弃船舶, 委付船, 无主船

abandonee 废弃财产受领人, 被委付者, 由保险人委以海损财物全部权利的承保人

abandoner 委付者, 放弃者

abandonment (英美财产法) 放弃, 废弃, 委付

abandonment charge 废弃费用, 委付费用

abandonment clause 委付条款 (保险)

abandonment contour 报废等值线

abandonment cost 委弃成本, 委弃费用

abandonment expenses 废弃费用

abandonment in extractive industry 采掘工业的废弃

abandonment loss 废弃损失, 委弃损失

abandonment of a ship 弃船

abandonment of action 放弃诉讼

abandonment of appeal 撤销上诉

abandonment of cargo 放弃货载, 弃货

abandonment of contract 撤销合同

abandonment stage 更替期 (产品寿命)

abandonment value 废弃价值, 清算价值

abandt. =abandonment 委付, 放弃

abate 撤销, 放弃, 减少, 降价

abate a price 降价

abatement 减除, 减价, 打折扣, 冲销 (外汇市

场),折扣
abatement cost 消除有害事物的成本
abatement of action 撤回诉讼
abbreviated drawing 简图
abbreviation 简化
abroadment 对市场的垄断
ABC analysis 分类管理法,分类控制法
ABC analysis approach 重点管理法
ABC analysis method ABC 分析法
ABC classification ABC 分类法
ABC Code ABC 密码
ABC control 分级存货管理
ABC Countries ABC 国家
ABC inventory system ABC 存货制
ABCD budget making ABCD 预算制
Abercrombie & Fitch Co. 阿伯克龙比和菲奇公司(美国)
aberrant reading 怪异值
aberrations in supply and demand 供求关系变动
abeyance 产权未定
abide by agreement 遵守合同,遵守合约
abide by the contract 遵守合同,遵守合约
abilities of intellectuals 知识分子的作用
ability 工作能力,工作能量
ability and earnings 能力与收入
ability for orderly change 序变能力
ability of the existing system to change in an orderly manner 序变能力
ability of manager 管理者的能力
ability of the national economy to mobilize resources 国民经济资源动员能力
ability test 能力测验
ability theory of taxation 按负担能力课税说
ability to accommodate social funds 社会融资能力
ability to bargain 交易能力,议价能力
ability to borrow 借款能力,借债能力
ability to borrow overseas 国外借款能力,对外借入能力
ability to buy 购买能力
ability to communicate 通讯能力
ability to compete 竞争能力
ability to design plans and strategies 策划能力
ability to follow instructions test 遵循指示能力测验
ability to handle crisis 危机意识
ability to innovate 革新能力
ability to invest 投资能力
ability to overcome adversity through greater production 生产自救
ability to pay 偿付能力,支付能力,有偿付能力
ability to pay basis 负税能力基准

ability to pay theory 按企业能力支付工资论
ability to provide the auxiliary items 配套能力
ability to react to market conditions 市场反应能力
ability to repay in foreign exchange 外汇偿付能力
ability to repay investment in foreign exchange 外汇偿付能力
ability to repay loan 借贷偿还能力,借款偿还能力,偿还借款能力
ability to sell 销售能力
ability to supply the necessary accessories and assimilate advanced technology 配套、消化、吸收先进技术
ability to take the burden of industry 承担能力
ability-to-pay principle 付税能力原则
ability-to-pay principle of taxation 负税能力原则,纳税的支付能力原则
Abitibi-Price Corp. 阿比提比—普赖斯公司(加拿大)
able-bodied farm worker 全劳动力,全劳力
able-bodied laborer 壮劳力
able-bodied worker 整劳动力
abnegate 拒绝,否认,抛弃,放弃
abnegator 拒绝者,放弃者
abnormal condition 非常状态,异常状态,反常条件
abnormal cost 特别成本
abnormal curve 非正态曲线
abnormal depreciation 非常折旧,特别折旧
abnormal distribution 非正态分布
abnormal exchange 非正常交换,非正常交易,非正常行市
abnormal family 非正常家庭
abnormal farms 不规则农场
abnormal gains 特别收益
abnormal item 非常项目
abnormal loss 特别损失,特殊损失,非常损失
abnormal observation 反常观察值
abnormal operating conditions 不正常的工作条件
abnormal place 反常采煤区
abnormal profits 非正常利润
abnormal risk 异常危险,异常风险
abnormal spoilage 非正常破损,非正常损坏,异常损害
abnormal structure 畸形结构
abnormal supply 反常供应
abnormal time 反常时间
abnormal waste 非正常损耗
abnormal wear and tear 非正常磨损,非正常耗损

- abnormality** 非正常性
aboard 在船(车、飞机)上,上船(车、飞机)
abode 营业所
abolish 废除,取消
abolish commodity economy 取消商品经济
abolishing life tenure in leading posts 废除领导职务终身制
abolishment 撤销
abolishment of obligatory payments in gold 解除用黄金支付的义务
abolition of ground-rent 取消地租
abolition of property in land 剥夺地产
aboriginal 保持原始价值
aboriginal cost 原始成本
abrogation 废除,取消
abortive enterprise 经营失败的新企业
abortive saving 未能实现的储蓄
above norm 超额
above par 超过面值,超过票面,超出票面价值,超面值,高于票面价值,高于平价,高出平价,票面以上
above par value 平价以上
above quota 超额
above the average quality 一般水平以上的质量
above-ground structures 地上建筑物
abovenorm construction projects 限额以上的建设项目
above-norm piecework wage 计件超额工资
above-norm project 限额以上的合同
above-normal loss (ANL) 超正常损失
above-purchase quota premium 超购加价
above-quota current fund 超定额流动资金
above-quota excess value created by labor 超额劳动创造的超额价值
above-quota loan 超定额贷款,超定额借款
above-quota piecerate wages 计件超额工资
above-quota piecework wage based on the amount of qualified products at year-end 最终合格产品超额计件奖
above-quota production bonus 超定额生产奖金
above-quota production bonus plan 超定额生产奖金计划
above-the-line 线上预算(英国预算中的经常性项目)
above-the-line expenditure 线上项目支出,线上预算支出,经常预算支出
Abraham de Moivre's doctrine of chances 德莫瓦耳机遇法则
abrasion 磨损,擦损,磨擦
abrasion of coin 铸币磨损
abrasive-resistant materials 抗磨材料
abridged drawing 略图
abridged general view 示意图
abridged life table 简易生命表
abrogate 废除,废止
abrogation of agreement 废除合同
ABS=American Bureau of Shipping 美国船级社
abscond 潜逃
absconding debtor 失踪债务人
absence debtor 失踪债务人
absence of multicollinearity 无多重共线性
absence of restrictions 无约束
absence of serial correlation 无序列相关
absence rate 缺勤率
absent (ABS) 停止办公(电传用语),用户不在(电传用语)
absent from one's post without leave 擅离职守
absent population 不在人口
absent variable 不出现的变量
absent without leave 旷工
absentee landlord 不在地主
absentee management 不在场管理,由人代行管理,由他人代理缺席业主进行的经营管理,业主不在位管理
absentee owner 遥领地主,遥有制所有人
absentee ownership 遥领制,遥有制所有权,缺席所有权,不在地主所有权,不在所有权,不在者所有权
absentee ownership system 不在股东制度
absenteeism 不遵守劳动契约,遥有制,旷工
absenteeism rate 缺勤率
absolute acceptance 无条件承兑,单纯承兑,单纯认付,无条件接受
absolute accuracy 绝对准确
absolute advantage 绝对优势
absolute advantage theory 绝对成本说,绝对利益论
absolute amount 绝对量
absolute assignment 绝对转让,无条件转让
absolute average error 绝对平均误差
absolute coefficient system 绝对系数制
absolute contraband 绝对禁运品
absolute contract 不附加条件的合同
absolute control on 大权独揽
absolute convergence 绝对收敛性
absolute conveyance 绝对让度,无条件让渡
absolute coordinate 绝对坐标
absolute cost 绝对成本,纯粹成本
absolute cost advantage 绝对成本优势
absolute cost of production 绝对生产费
absolute cover 绝对保险,绝对保险额,绝对保值
absolute criteria in regression theory 回归理论中的绝对准则

absolute demand 绝对需求, 绝对需要
absolute difference in cost 成本绝对差
absolute dispersion 绝对差量
absolute distribution 绝对分布
absolute efficiency inspection 绝对效率检验
absolute endorsement 绝对背书, 无条件背书, 单纯背书, 绝对批单
absolute error 绝对误差
absolute figure 绝对数值
absolute fixed capital 绝对固定资本
absolute fixed cost 绝对固定成本
absolute frequency function 绝对频率函数
absolute immunity 绝对豁免
absolute impoverishment 绝对贫困化
absolute income 绝对收入
absolute income hypothesis 绝对收入假设, 绝对所得假说
absolute increase of major industrial products 主要工业产品绝对增长数
absolute increment 绝对增量
absolute index 绝对指标
absolute inflation 绝对通货膨胀
absolute instrument 绝对仪器
absolute liability 绝对赔偿责任, 无条件赔偿责任
absolute machine language 绝对机器语言
absolute magnitude 绝对量
absolute measure 绝对度量
absolute measure of dispersion 离差的绝对度量
absolute measure of variation 变差的绝对测度, 变异的绝对度量
absolute method of measurement 绝对测量法
absolute monopoly 绝对垄断, 完全垄断
absolute net loss 绝对净损(保险)
absolute number 绝对数
absolute order to pay 单纯支付命令
absolute overpopulation 绝对过剩人口
absolute overproduction 绝对生产过剩
absolute ownership 绝对所有权
absolute par 绝对平价
absolute par of exchange 绝对外汇平价, 绝对汇兑平价, 固定汇兑平价
absolute pauperization 绝对贫困化
absolute periodic movement 绝对周期运动
absolute price 绝对价格
absolute priority 绝对优先权, 绝对优先项目
absolute probability 绝对概率
absolute promise to pay 绝对无条件付款, 单纯支付承诺
absolute quantity of moral depreciation 无形损耗绝对量
absolute quota 绝对配额

absolute rent 绝对地租
absolute sales 绝对销售额
absolute scarcity 绝对稀缺
absolute seasonal fluctuation 绝对季节变动
absolute sensitivity 绝对灵敏度
absolute stability 绝对稳定性
absolute standard of living 最低生活标准, 最低限度生活水准
absolute surplus value 绝对剩余价值
absolute title 绝对产权, 绝对产权的法律证明文件
absolute total loss 绝对总亏损, 绝对全部损失, 绝对全损
absolute utility 绝对效用
absolute value 绝对值
absolute value error 绝对值误差
absolute wage cost 绝对工资成本
absolute wages 绝对工资
absolute warranty of seaworthiness 绝对适航保证
absolute weight 绝对权数
absolute profit 绝对利润
absolute sale 无条件销售
absolutely continuous distribution 绝对连续分布
absolutely necessary 绝对必要
absolutely symmetric function 绝对对称函数
absolutely unbiased estimation 绝对无偏估计
absolutely unbiased estimator 绝对无偏估计量
absolve 解除责任, 免除, 豁免
absorb 承担, 吸收, 帐户之间的分摊转帐, 分摊转帐
absorb currency 吸收货币
absorb foreign capital 吸收外资
absorb idle funds 吸收游资
absorb more labor power 容纳更多的劳动力
absorbability of enterprises 企业消化能力
absorbed burden 已负担的间接成本, 已分配间接费用, 已分摊间接费用
absorbed cost 已分配成本, 已分摊成本, 归入成本, 已吸收成本
absorbed declination 已分摊跌价差额
absorbed expenses 已负担的费用, 已分配费用, 已分摊费用
absorbed overhead 已分配间接费用, 已分摊间接费用
absorbed overhead costs 已分配间接费成本, 已分摊间接费成本
absorbing Markov chain 吸收马尔可夫链
absorbing region 吸收区域
absorbing state 吸收状态
absorption state 吸收状态
absorption account 吸收帐户, 费用分摊帐户,

成本分摊帐户
absorption approach 吸收分析法
absorption cost 全部成本
absorption costing 全部成本订价法,全部成本
 计算法,吸收成本法,吸收成本计算,归纳成
 本法
absorption costing basis 全部成本计算基础
absorption distribution 吸收分布
absorption of corporate bonds 公司债吸收
absorption of idle capacity 闲散生产力吸收
absorption of labor power 吸收社会劳动力
absorption of market 市场容纳量,市场容量
absorption of surplus funds 剩余资金吸收
absorption power 吸收能力
absorption rate 吸收率,分摊率
absorptive capacity 吸收能力,承担能力
absorptive capacity for external assistance 吸
 收外援的能力
abs. sta. = abstract statement 摘要表
abstainer 禁戒法
abstinence theory 节欲论
abstinence theory of interest 节欲利息论
abstract account 摘要帐户
abstract average 抽象的平均数
abstract book 摘要帐簿,收支摘要簿
abstract category 抽象范畴
abstract existence of man as a mere workman
 劳动的人
abstract invoice 摘要发票,摘要货单
abstract labor 抽象劳动,劳动抽象
abstract labor time 抽象劳动时间
abstract ledger 摘要分类帐
abstract mathematical theorizing 抽象数理化
abstract model 抽象模型
abstract number 抽象数,不名数
abstract of account 对帐表,对帐单,帐目摘录
abstract of financial statement 财务报表摘要
abstract of posting 过帐分类表
abstract of title 产权说明书
abstract packing 抽象包装
abstract political economy 抽象政治经济学
abstract real field 抽象实域
abstract space 抽象空间
abstract unit 抽象单位
abstraction 提取,抽象概念
abstracts 摘要表
abstraction of matter 物质的抽象
abstraction of production in general 生产一般
 的抽象
abstraction of utility 效用抽象
Abu Dhabi Company for Onshore Oil
Operations (ADCO) 阿布扎比陆上石油经
 营公司

Abu Dhabi Interbank Offered Rate
(ADIBOR) 阿布扎比银行间放款利率
Abu Dhabi Marine Operating Company
(ADMA-OPCO) 阿布扎比海上石油经营公
 司
abundance of capital 资本充足
abundance of commodity supplies 商品供应充
 足
abundance of labor 劳动力过剩
abundant capital 充足的资本
abundant proof 充足证据
abuse in the granting of loans 任意滥发贷款
abuse of environment 环境污染
abuse of flag 旗帜的滥用
abuse of rights 滥用权利
abuse of the power of agency 滥用代理权
abuse of trust 不顾信用
abusing one's powers 利用职权
abusing one's powers to secure advantage for
others “开后门”
abusive dismissal 滥用权力的解雇
AC test of creative ability AC 创造力测验
a/c = account 帐务,帐户
academic degree system 学位制度
academic trends 学术动态
academy of management 经营管理研究院
acc. = accident 意外事故
acceding state 参加国
accelerate the maturity 加速到期日,提前到期
 日
accelerate the reform, the opening up an
economic development 加快改革开放和经济
 发展
accelerated accumulation 快速累积
accelerated aging test (AAT) 加速老化试验
accelerated amortization 加速摊提,加速摊销,
 快速摊提,快速摊销
accelerated amortization methods 加速摊销方
 法
Accelerated Cargo Clearance and Entry
Processing Pilot Test (ACCEPT) 加速通关
 检验制度(美国)
accelerated cost recovery system 加速成本回收
 制
accelerated depreciation 加速折旧法,快速折
 旧
accelerated depreciation allowances 加速折旧
 扣除
accelerated depreciation method 加速折旧法
accelerated growth 加速增长
accelerated iterative method 加速迭代法
accelerated stochastic approximation 加速随机
 逼近

accelerated vocational training 加速职业训练
accelerating inflation 加速通货膨胀
accelerating premium 超额生产的累进性奖金
accelerating premium pay 奖金累进工资制
acceleration clause 加速条款, 提前支付条款
acceleration coefficient 加速系数
acceleration effect 加速效果, 加速作用
acceleration in curves 曲线加速率
acceleration of convergence 收敛性的加速
acceleration of inflation 通货膨胀加速
acceleration of turnover 周转加速
acceleration parameter 加速参数
acceleration principle 加速原理
accelerationist theory 加速主义者理论
accelerator 加速数
accelerator coefficient 加速系数
accelerator theory 加速理论
accept 接收, 接受, 接受合同的建议, 允付, 承兑, 承诺
accept a case 受理案件
accept a commission 接受委托
accept a draft 承兑汇票
accept a higher form of public ownership
 despite a poor material basis 穷过渡
accept a line 接受承保额
accept an order 接受订单, 接受订货
accept customers' materials for processing 来料加工
accept insurance 承保
accept jobs with materials supplied by clients
 来料加工
accept money deposits 吸收存款
accept one's order as per instructions 接受买方订单的指示
accept orders 承揽订货
acceptability 可承兑性, 可接受性
acceptability condition 承受条件
acceptability of taxes 税收的可接受性
acceptability quality level 满意的质量水平
acceptability test 可接受性测试
acceptable accounting principle 可接受的会计原理
acceptable currency 可接受的货币
acceptable defect level 合格缺陷标准
acceptable failure rate (AFR) 容许故障率
acceptable hypothesis 可接受假设
acceptable level 可接受水平
acceptable level of reliability 可接受的可靠性水平
acceptable malfunction level 容许故障等级
acceptable malfunction rate 容许故障率
acceptable numbering 可接受配数
acceptable principle 可接受原理

acceptable quality 可以接受的质量
acceptable quality level (AQL) 可接受品质水准, 可接受质量水平, 验收质量标准, 合格质量水平
acceptable quality limit 可接受质量标准
acceptable reliability level 可接受的可靠性水平, 合格可靠性水平
acceptable value 容许值
acceptance 认付(支票), 接收, 接受, 接受合同的建议, 承兑, 承诺(保险公司依申请签发保单即构成保险的承诺), 允付
acceptance and guarantee 承诺与保证, 承诺支付, 接受承付
acceptance and rejection criteria 承兑拒付标准
acceptance and settlement of import bills 进口票据的承受与清算
acceptance bank 票据承兑银行
acceptance bill 承兑汇票
acceptance book 承兑汇票登记簿
acceptance business 票据承兑业
acceptance by intervention 参加承兑
acceptance certificate 验收合格证, 验收单
acceptance charge 承兑费用
acceptance check 验收
acceptance commission 承兑费用, 承兑手续费, 承兑佣金
acceptance condition 合格条件
acceptance contract 承兑合同
acceptance control chart 接受控制图
acceptance corporation 债券承兑公司
acceptance created against export collection 重开票(出口汇票), 出口托收承兑(出口汇票)
acceptance credit 承兑信用证, 承兑信贷, 承兑信用, 票据承兑信贷
acceptance credit facility 承兑信用服务
acceptance criterion 承兑标准, 接受准则
acceptance dealer 承兑汇票经纪商
acceptance draft 承兑汇票
acceptance error 接受错误
acceptance fee 认付费, 承兑费用
acceptance for carriage 承运
acceptance for honor 参加承兑
acceptance functional test (AFT) 验收性能试验
acceptance house 期票承兑行, 票据承兑所, 票据承兑行, 承兑行, 承兑商行, 承兑商号, 承兑所
acceptance in blank 不记名承兑, 空白承兑
acceptance inspection 接受检验, 接收检验, 接受检验
acceptance ledger 承兑票据分类帐
acceptance letter of credit 承兑信用证

acceptance liability 承兑责任
 acceptance line 承兑限额,最高承兑限额
 acceptance market 证券市场,承兑票据市场, 票据承兑市场
 acceptance maturity record 承兑票据到期记录
 acceptance method 承兑方式
 acceptance number 合格个数
 acceptance of a bill of exchange 承兑汇票
 acceptance of abandonment 接受委付
 acceptance of batch 分批接受
 acceptance of bill 承兑汇票, 票据承兑
 acceptance of checks 票据承兑
 acceptance of completed projects 竣工验收
 acceptance of goods 承运货物
 acceptance of materials 材料验收
 acceptance of offer 承诺,接受报价
 acceptance of promissory notes 接受期票
 acceptance of repeating quantities and items 再接受买方所订之数量和品种
 acceptance of risk 承担风险
 acceptance of single lot 单批接受
 acceptance of work 加工验收,工程验收(建筑)
 acceptance on security 担保承兑
 acceptance payable 应付承兑汇票,应付承兑票据
 acceptance probability curve 接收概率曲线
 acceptance probability per batch 批接受概率
 acceptance qualified as to place 限定地点承兑,对付款地点有限制的承兑
 acceptance qualified as to time 对付款时间有限制的承兑,限定时间承兑
 acceptance rate 验收比率,票据贴现率,票据承兑率,接收率,承兑利率
 acceptance receivable 应收承兑汇票,应收承兑票据
 acceptance register 承兑票据登记簿
 acceptance requirement 验收要求
 acceptance sampling 取样验收,接收抽样,接受抽样,承兑票据抽样检查,抽样验收
 acceptance sampling inspection 接受取样检验
 acceptance sampling plan 验收抽样法,验收取样方案,抽样验收法
 acceptance summary report 验收总结报告
 acceptance supraprotest 参加承兑拒付汇票
 acceptance test 验收检验,验收试验,合格测验
 acceptance theory of authority 权威源自接受论
 acceptance tolerance 验收公差
 acceptance value 合格判断值
 acceptance without inspection 无检验接受
 acceptances by other offices 本支店承兑票据
 acceptances with two bank names 双具名银行承兑汇票

acceptance-type financing 承兑型资金融通
 accepted 已承兑
 accepted accounting principle 公认会计原则
 accepted bill 已承兑票据
 accepted bond 已承兑债券
 accepted draft 已承兑的汇票
 accepted rate of exchange 外汇承兑率
 acceptor 承兑票据人,承兑人,承揽人,承诺人
 acceptance 债务正式解除
 accepting bank 承兑银行
 accepting house 承兑行,承兑商行,承兑商号, 承兑所
 accepting house credits 承兑商号信用
 Accepting Houses Committee (AHC) 承兑行委员会(英国),票据承兑所协会
 accepting leases 承租
 accepting responsibility 承担责任
 acceptor 承兑票据人,承兑人,承揽人,承诺人
 acceptor for honor 参加承兑人
 access 市场销路,选取
 access card 英国劳合、米兰、国民西敏寺等银行联合发行的信用卡
 access constraint 存取约束
 access control 存取控制
 access cycle 存取周期
 access frequency 需用资料的次数
 access method 取得资料的方法
 access method routine 存取法程序
 access time 存取时间(计算机),处理时间
 access to court 向法院申诉的权利
 access to information in short 信息不灵
 access to market 进入市场,进入市场的机会
 access to the ports 船舶进出港口
 accessibility 可达性
 accessible boundary point 可过边界点
 accessible by postal communication 通邮
 accessible stationary points 可达稳定点
 accession 雇用职工,财产自然增益,增雇职工
 accession rate 雇用率,就业增长率,职工增长率
 accession to an estate 继承产业
 accessions tax 财产增益税
 accessories 附件,配件
 accessories and repairs 零部件
 accessories of the vessel and the freight 船舶与运费之从属利益
 accessory claim 附加权利要求
 accessory clause 附加条款
 accessory contract 附加合同,附加契约
 accessory equipment 附属设备,辅助设备
 accessory product 副产品
 accessory risks 附加险
 accident 意外事故

accident and death benefit insurance 意外及伤亡保险
 accident and health insurance 意外及医疗保险
 accident and health plan 意外和健康保险办法
 accident arising from negligence 责任事故
 accident beyond control 不可抗拒的灾害(如地震等)
 accident book 事故记录簿
 accident death insurance 意外死亡险
 accident death rate 事故死亡率
 accident error 偶发误差,偶然误差
 accident frequency 事故频率,意外事故频率,工伤率
 accident frequency rate 意外事故频率
 accident fund 意外事故准备金
 accident in loading 装货中的意外事故
 accident insurance 意外保险,伤亡保险,意外事故保险,人身意外险(美国)
 accident prevention 事故预防
 accident prevention instruction 技术安全规程
 accident prevention 安全措施
 accident probability 偶然概率
 accident product 偶然产品
 accident prone 易于发生事故的工人
 accident rate 事故发生率
 accident reduction bonus 减少事故奖金,安全奖金
 accident severity 事故严重性
 accident statistics 事故统计
 accident survey 事故调查
 accidental base point 偶然基点
 accidental bodily injury insurance 人身意外伤害保险
 accidental collision 意外碰撞
 accidental convergence 偶然收敛
 accidental damage 意外损害,意外损坏
 accidental death benefit 人寿保险的意外死亡双重赔偿条款
 accidental error 偶然误差,随机误差
 accidental factor 偶然因素,偶然因子
 accidental fluctuation 偶然变动
 accidental injury to passenger 旅客意外伤害
 accidental losses 意外损失
 accidental means 意外原因
 accidental price changes 偶然的价格变动
 accidents in loading 装货中的事故
 accommodate 通融,照顾,供应,调节,适应,贷,借给
 accommodate by accepting time LC 通融接受远期信用证
 accommodating accounts 调节帐户
 accommodating capital movement 调整资本移动

accommodating financial transaction 通融性金融交易
 accommodating monetary policy 适应性货币政策,金融适应政策
 accommodating style 随和型风格
 accommodating transactions 调节性交易
 accommodation 贷款,通融,通融资金,照顾,和解,调解,接待,膳宿,设备
 accommodation acceptance 通融承兑汇票
 accommodation acceptor 通融承兑人,贷款承兑人
 accommodation berth 通融船席
 accommodation bill 通融汇票,通融票据,融通票据,融通汇票,空头支票
 accommodation bill of lading 空头提单,通融提单
 accommodation bills issued 已发出通融票据
 accommodation check 通融支票
 accommodation draft 通融汇票,融通汇票
 accommodation endorsement 融通背书,通融背书,通融票据背书
 accommodation endorser 通融背书人,通融票据背书人
 accommodation kite 通融票据,欠单,空头支票
 accommodation line 融通业务,通融业务,融通分保接受额
 accommodation maker 通融票据出票人
 accommodation note 融通票据,通融票据,欠单
 accommodation note 欠单,空头票据,空头支票,通融票据
 accommodation of funds 资金融通
 accommodation paper 欠单,空头票据,空头支票,通融票据,融通票据
 accommodation party 融通票据关系人,融通票据担保人,通融有关方面
 accommodation road 专用道路
 accommodation sale 转批
 accommodation signature 担保签字
 accommodation to the current tax system applied to state-owned enterprises 变通
 accommodator 贷款人,调停人,背书担保人
 accommodation bill of lading 融通提单(运输)
 accommodation industry 旅馆业
 accompanying document 附属单据
 accomplish 实现
 accomplish nothing 没有出路
 accomplished bill of lading 已经提货的提单,已使用提单(运输业),已提货的提单
 accomplishing production goals 搞好生产
 accomplishment 成果
 accord and satisfaction 一致和满意,协议与补偿
 accord free transit 准许自由过境

- accord priority** 给予优先权
accordance 一致, 给予
according to administrative systems and divisions 按行政系统、行政区划
according to different categories of taxes 按照税种划分
according to law in the agreement concluded between the parties to the venture 依法由合营各方的协议
according to schedule 按照预定计划
according to the merits of each case 分别情况
according to the qualitative and quantitative norms laid down in contracts 按定货合同保质保量
according to usual practice 按照惯例
accords on depositing money in each other 互相存款协议
account (AC) 计算书, 结帐, 报表, 报告书, 帐期(投资), 帐产, 帐目, 帐户, 科目
account agent 记帐代理人
account analysis 帐户分析, 帐目分析
account as recorded in a ledger 分类帐科目, 分类帐帐目
account balance 帐户结余, 帐户余额, 帐目结余, 帐目余额
account balanced 结平的帐户
account bill 帐单, 帐目表
account book 帐簿, 帐册, 会计簿册
account book paper 帐册用纸
account bought 代购清单
account categories 帐户分类, 会计科目分类
account chart 帐户一览表
account classification 帐户分类, 会计科目分类
account clerk 帐务员, 记帐员
account closing procedure 结算手续
account code 帐户, 帐户编号, 帐户号码
account credit 赊帐
account current (ac) 活期存款帐户, 活期帐户, 来往帐户
account customer 顾客帐户
account day 结算日, 结帐日
account debtor 债务人
account does not balance 帐目不符
account due 应收到帐款
account duty 遗产清算税
account executive 业务经管人, 业务员, 客户业务经理(广告公司等)
account executive (AE) 连络人(广告)
account for 钱的用途, 是…的原因
account form 帐户, 帐式
account for one's own 私人帐目
account holder 顾客帐户
account in arrears 积欠帐目, 逾期帐款
account in transit 未达帐
account in trust 信托帐户
account item 帐目, 帐项
account manager 会计经理, 帐户经理
account manual 会计手册
account note 帐单, 帐目表, 帐目单
account not in order 帐目不清
account number (AN) 帐户, 帐户编号, 帐户号码, 会计科目编号
account number plan 帐户编号法
account of 某某人之帐户
account of advances 预付帐户
account of application of funds 资金占用科目, 资金运用帐户
account of assets 资产台帐
account of bankruptcy 破产帐
account of business 收支计算书, 营业报告书, 营业科目, 营业科目
account of cash in vault 库存现金簿
account of credit sales 赊卖帐户, 赊销帐户
account of disbursement 支出帐户
account of exchequer 国库帐
account of executors 遗产清册
account of goods purchased 购货帐目
account of goods sold 销货帐, 销货帐户
account of payments 支出帐户, 支出表, 付款帐户
account of proceedings 遗产会计报告
account of purchase 购货帐单, 采购帐户
account of receipts 收入帐户, 收入表
account of receipts and payments 收支表, 收支对照表
account of sale 销货帐
account of the exchequer 国库帐
account of treasury 国库帐, 金库帐
account officer 会计主管人
account on transfer transactions 转帐帐户
account paid 付讫, 已付帐款
account party 开证申请人(信用证), 进口贸易商, 进口商, 被授信人, 被记帐人(汇兑), 由银行代其开信用证者
account payable interline 同行业单位之间应付帐款
account payable ledger 应付帐款分类帐
account payable subsidiary ledger 应付帐款分户帐, 应付帐款明细分类帐
account payable to superior 付上级帐款
account payee 收款人帐, 收款人帐户, 入帐收款人
account payee only 只付给收款人本人
account point 存款帐户地点
account price 记帐价格
account receivable 应收帐款