

实用外经贸英英 / 汉英双解词典

**A PRACTICAL ENGLISH-ENGLISH
CHINESE-ENGLISH DICTIONARY
OF INTERNATIONAL BUSINESS**

新世纪词典系列

● 编著 陈汉生

世界图书出版公司

国家教委留学回国人员科研资助项目

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汉英 双解词典

A Practical English-English/Chinese-English
Dictionary of International Business

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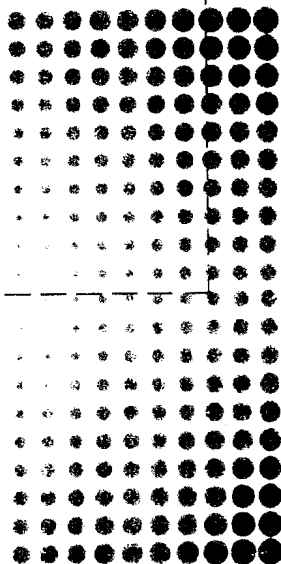


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前 言

编写《实用外经贸<sup>英英
汉英</sup>双解词典》，旨在为广大外经贸工作者、高等院校涉外经济专业和管理专业的师生、从事涉外经济管理专业英语教学的教师以及选修涉外经济管理课程的英语专业学生提供一本较为完备且切合实用的参考工具书。此外，本词典对于准备参加剑桥商务英语证书(Business English Certificate, 简称 BEC)考试的考生也有一定的参考价值。

在编写词典的过程中，编者曾利用在国外进修的机会，参阅了近百种有关辞书和专著。其特点大致有以下几个方面：

(1)本词典共收集外经贸常用术语 2,000 条。选词范围以国际贸易实务为中心，内容涉及经济学概念、商务函电、经贸管理、市场价格、运输保险、国际金融、海关税务等领域。

(2)本词典系英英、汉英双解词典，每一词目均配有英文和中文释义，使读者同时能通过英文和中文获得比较系统的外经贸词汇知识。

(3)本词典按英文字母顺序排列，另附汉英词目索引(按汉语拼音排列)，查找方便。

(4)附录选入货币名称表、外经贸英语常用缩写词表以及外经贸英语信函常用句型,以方便读者查对、参考。

本词典在编写过程中,曾得到了加拿大魁北克省政府国际事务部 Mr. John Claccla, Mr. Pierre Lavigne 和 Mr. J. Goyer, 科学教育部 Mr. Andre Jolin, 魁北克大学 Dr. Prosper Bernard 和 Dr. G. Saint-Amant 的大力支持,承蒙许多朋友的热情关怀与鼓励,谨此致以衷心的感谢。

编者

1995 年 7 月于上海外国语大学

用法说明

1、本词典共分两个部分,即词典正文部分和附录部分。

2、本词典的词目,不论单词或词组,均按英文字母顺序排列。字首除必须用大写外,一律用小写。

3、词目用黑正体字排印。

4、词目是单词形式的,标音后注明词性。

5、本词典原则上将收入的外经贸英语常用缩写词列入“附录二”,但对其中某些特别常用的缩写词组,也列入正文,以便查考。

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A

abandonment [ə'bəndənmənt] *n.* 放弃

The relinquishing of real property with no intention of re-possessing it. 放弃固定资产的所有权,而且不再有收回的意图。

The withdrawing of a claim or legal action. 放弃索赔或诉讼的权力。

abatement [ə'beɪtmənt] *n.* 减免

Cancellation or reduction of an expenditure, tax, charge, or levy. 指经费、税款、收费或应征税额的豁免或减少。

ABC inventory management 分级存货管理

A system used to track and control inventory selectively by dividing it into three categories of use or value: A (high), B (medium), and C (low). 指将库存物料按其消耗或价值高低分为A(高)、B(中)、和C(低)分别进行控制的系统。

ability-to-pay principle 纳税能力原则

The belief that persons with higher incomes should pay out a higher percentage of their incomes in taxes to ensure an equal sacrifice among the different income groups. 这种理论认为,在不同的收入阶层中,高收入者应交纳其收入的高比率税款以确保税负与纳税人的收入相适应。

abnormal spoilage 非正常损耗

A deterioration of inventory or raw materials that exceeds

the level expected during normal or efficient business operations and sales. 库存物资或原材料的实际损耗超过了在正常情况下或有效经营活动中所发生的损耗。

above the line 线上项目

An expression relating to the income statement or profit and loss account. The 'line' in question is the 'net profit' or 'operating net income' of such statements. A 'below the line' amount is an extraordinary item or an appropriation like dividends. Thus, an 'above the line' amount is a normal expense or revenue of the business. 线上项目常见于收益表或损益帐。线上项目的“线”常指这些表中的“净利”或“营业净收入”。“线下项目”的金额常指一项非常支出项目或红利等的分配。因而“线上项目”的金额常指正常支出或营业收入。

abrogation of agreement 取消合同

The cancellation of a contract or of a section of a contract. 取消合同或合同中的某一款项。

absentee management 委托管理

Ownership of property or of a business by a person who does not reside on the property or hires someone else to manage the business. 雇用他人代理缺席业主所从事的经营管理。

absolute advantage 绝对优势

The ability of a country to produce a good using fewer productive inputs that is possible anywhere else in the world. 指某个国家在生产投入(原料、电力及劳动力等)较其他国家条件更为优越,致使其产品成本大为降低,从而取得的优势。

absolute price 绝对价格

A price expressed in terms of money. 指直接用货币单位表示的(商品和劳务的)价格。

absolute title 绝对所有权

Ownership with no conditions or reservations. 指没有任何附加条件或权益保留的所有权。

absorption [əb'sɔ:pʃən] *n.* 吸收

Total domestic spending. 指国民经济对国内资源的总需求。

accelerated depreciation 加速折旧

Depreciation which is either at a faster rate than would be suggested by an asset's expected life or using methods which charge proportionately more depreciation in earlier years. This is most commonly found in the context of tax concessions designed to encourage investment. 计算折旧费的一种方法,允许企业采用比传统折旧法更快的折旧率,以便在较短期间内收回投资。加速折旧具有避税的特征,政府为了鼓励投资而往往允许企业采取这种折旧法。

acceleration clause 加速条款

A contractual agreement that specifies that an entire debt becomes due immediately if the debtor fails to pay according to contract. 分期付款买卖合同中的一项提前偿付的条款。如有一期未能偿付,则全部货款均被视为到期的条款。债权人有权依法要求债务人提前偿还全部债务。

acceptance [ək'septəns] *n.* 承兑

The act of a drawee acknowledging in writing on the face of

a draft payable at a fixed or determinable future date, that he will pay the draft at maturity. 指远期汇票的付款人接受汇票,正式确认如期支付该汇票金额的责任。做法是由付款人在票面上写明“accepted”字样,并签名及注明日期。

acceptance credit 承兑信用证

An exporter or importer may obtain funds from a bank arranging for bills of exchange to be drawn on it. 指远期信用证,由于进出口商所开立的远期汇票,须经银行承兑后始可贴现售出,取得货款。

acceptance house 承兑商行

A merchant bank or other institution that acts as a specialist financier of foreign trade by accepting bills of exchange. These allow exporters to receive their payments promptly and importers to enjoy a period of credit while the goods are in transit. 为进出口商提供承兑信贷的商业银行或其它金融机构。通过承兑商行所提供的服务,出口商可及时收取货款,而进口商则可享受信贷。

acceptance sampling 验收抽样

The use of a sample of items from an incoming shipment to indicate the acceptability of the shipment as a whole. 对即期装运的货物经过抽样检验后,根据其结果决定对全部货物是验收还是拒收。

accommodation endorsement 通融背书

An endorsement made by one individual to another in order to add his or her credit to the second individual's commercial paper or negotiable instrument. 指因开票人资信较差,而由

其他人承兑或背书作为担保人的票据,使其得以在货币市场上出售,以融通资金。

accountant [ə'kauntənt] *n.* 会计

A person skilled in the practice of accounting. 熟悉会计技术的人员。

account debtor 帐目借方

An individual who is obligated to pay. 即帐目债务人,指一个人欠有债务,并负有法律责任所支付的帐目。

account executive 业务员

A person in an advertising or public relations agency who is responsible for executing agency services for a client, and who may assume as much authority over the creation of a product as is required by the client. 广告公司或公关部门联系业务的工作人员。应客户要求,可对特定客户负责全部广告业务。

accountability [ə'kauntə'biliti] *n.* 经营责任

An individual's liability for performing assigned activities. 企业管理人员对上级所应负的报告责任,主要指以货币单位报告工作成功或失败的责任。

accounting [ə'kauntɪŋ] *n.* 会计工作

The process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by the users of the information. 分类,核算以及解释一个企业的财务事项,即提供一个经济单位有关财务的资料,据以作出经济决策。

accounting cycle 会计周期

The individual steps required to process accounting information during an accounting period. 一种有顺序的会计程序,即从各种不同交易和业务的日记帐分录开始到编出试算表或财务报表为止。

accounts payable 应付帐款

A company's debts to suppliers of goods or services. 公司购买商品或劳务但尚未付款,是公司的一种负债。

accounts receivable 应收帐款

Amounts due to a firm from customers. 公司出售商品或劳务但尚未收款,是公司的一种资产。

accounts receivable collection period 应收帐款收款期

The average time needed to collect an account; the average annual accounts receivable is divided by net credit sales and the result is multiplied by 365 days. 收回应收帐款需要的平均天数。其计算方法是以前应收帐款总额除以平均每日赊销额。

accounts receivable turnover 应收帐款周转率

Indicates how often during the year accounts receivable have been converted to cash; net credit sales is divided by average accounts receivable. 表明在一年内应收帐款兑换成现金的次数。以一个时期赊销净额除以应收帐款的平均金额。

accrual method of accounting 应计发生制会计

Method of accounting that recognizes revenues when they are earned and expenses when they are incurred; ignores when cash is received or paid in recognizing revenues or expenses. 根据销售商品或所提供劳务来确认收入,而不管在何时收到

现金,根据发生应付帐款来确认支出,而不管在何时支付现金。

accrued expenses 应计费用

An expense that has already been incurred, but is not yet due to be paid, such as unpaid wages at the end of an accounting period. 已经发生但在以后才需支付的费用,如应付工资等。

accrued expenses payable 应计应付款项

Obligations, such as wages and salaries, interest on borrowed funds and pensions. 经过一个时期才需支付的应付款项,如工资,利息等。

accrued income 应计收入

Income due to be received, reflected in an accounting system by a debit to an asset and a credit to an income account. 指应收但尚未收到的收入,帐户系统已有所反映。

accrued interest 应计利息

Interest payable on a bond that has accrued since the issuer last paid interest. 由前次支付利息后累计到期的利息。

accumulated depreciation 累计折旧

The total amount of an asset's original cost that has been allocated to an expense since the asset was acquired. 关于应计固定资产折旧累计冲销收益的总额。即一项固定资产从购进以来的折旧费数额。

accumulated earnings tax 累积盈余税

A federal tax on retained earnings beyond a reasonable amount for anticipated needs, imposed as a means of pre-

venting principal stockholders from avoiding the tax on accumulated business income. 为了防止以公司盈利形式逃避股东个人所得税而课征的一项联邦税收。

acid-test ratio 酸性试验比率

Current liabilities divided by total cash, receivables, and marketable securities; a rough and conservative indication of a company's ability to meet its obligations. 以现金、应收帐款和有价证券的总额除以流动负债总额。贷款机构用以测试借款单位的近期偿债能力。

acquisition cost 购置成本

The net invoice price of an asset. 资产在购置时所支付的全部成本。

act of God 天灾

An event of natural origin (e. g. , flood, earthquake) that causes property loss and can be neither foreseen nor prevented by reasonable care. 指自然灾害,如洪水和地震等,使财产受到无法预防或预料的损失。

activity ratio 活动比率

Any of four formulas used to measure the efficiency with which assets are being used. 四种财务比率中的一种,用来衡量企业运用其资源的有效程度。

actual damages 实际损坏

The damages caused by failure to fulfill the terms of a contract, exclusive of incidental damages. 指因不履行合同的条款而引起的货损,不包括意外货损。