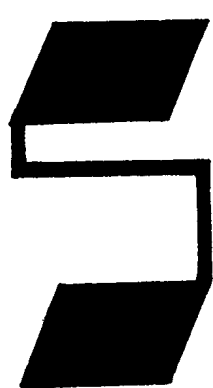


ENGLISH—CHINESE
DICTIONARY OF MODERN
MANAGEMENT AND
ECONOMICS

英 汉 双 解
现 代 管 理 学 经 济 学
辞 典

陈炳富 主编

ENGLISH—CHINESE DICTIONARY OF
MODERN MANAGEMENT AND ECONOMICS



英汉双解

现代管理学经济学

辞 典

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英汉双解现代管理学经济学辞典

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编译者的话

《英汉双解现代管理学经济学辞典》是本工具书，供从事经济、管理、会计、对外贸易的实际工作者和科研工作者，大专院校的管理和经济以及有关专业的师生，经济特区、对外开放城市和中外合资企业的经营管理者使用和参考。此外，这本书对阅读英文经济与管理书刊、报纸等资料，对出国学习、考察人员，以及对参加国外经济或管理专家学者来华讲学或商业谈判也有一定的参考价值。

本书在编译中主要参考了二十多种最新出版的管理、经济、会计、国际贸易与金融、电子计算机英文书籍和辞典，如《国际管理学辞典》(International Dictionary of Management)、《经济学与企业学辞典》(Dictionary of Economics and Business)、《管理学辞典》(Dictionary of Management)、《经济学名词辞典》(Dictionary of Economic Terms)、《管理学导论》(Introduction to Management—Principles, Practices and Processes)、《经济学》(Economics)、《介绍计算机》(Introducing Computers)和《计算机入门》(Introduction to the Computer: An Integrated Approach)等。

本书的编译工作自一九八四年下半年开始，词目选择以实用为原则。词目选出后，又经过了多次筛选。每条词目均有英文和中文解释，并按管理学、经济学、会计学、国际贸易与金融、电子计算机等进行了分类。这样可以适应不同读者的要求。

每类既可单独成册，又相互联系、互为补充。这本辞典具有多功能的特点。

这本辞典虽经多次修改，但限于我们的水平，在选词、编排和解释方面一定还会有许多缺点，恳切希望读者提出宝贵意见，以便进一步修改补充。

本书由南开大学管理学系陈炳富教授主编。管理学系的韩经纶、李国津编译，胡定协助主编核定部分稿子。在本书编译过程中，得到八三级研究生的帮助，在编译、审稿过程中，还得到管理学系许多教师的支持和帮助，谨致以谢意。

一九八五年八月

凡 例

- 一、为了便于读者查阅使用，本书按学科分为：管理学、经济学、会计学、国际贸易与金融、电子计算机五类，共收词目二千余条。
- 二、本书所收词目以现代管理学和经济学中常见的、重要的名词术语为主，此外也相应收集一些与管理、经济关系比较密切的会计、国际贸易与金融等方面的名词术语。
- 三、分类词目力求完整，但也避免重复。只有个别词目有重复，但在各类中进行了不同的解释。
- 四、词目按英文字母顺序编排，本书不列其它索引。
- 五、书末附有附录四种，很有参考价值。

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MANAGEMENT

管 理 学

ABC method or analysis (or usage-value analysis)

Analysis of a range of items e. g. stock levels, customers, sales territories, etc. into three groups: A = very important, B = important, C = marginal significance. The object is to sort the total into categories which should be handled and controlled in different ways. In the case of customers, for example, the A customers might be the responsibility of the sales manager and warrant regular visits whilst the C customers whose turnover and potential is insignificant might not justify regular visits at all. The approach is closely allied to Pareto's law and eighty-twenty rule.

ABC法或ABC分析 (或用途—价值分析) 把一定范围内的各种项目 (如: 存货水平、顾客、销售地区等) 分成三组进行分析, A = 非常重要, B = 重要, C = 不大重要。目的是把总体分成应用不同方法加以处理和控制的几类。例如, 就顾客来说, A类顾客可能要由销售经理负责, 保证定期访问; 而成交额和潜在性都不大的C类顾客可能根本无需定期访问。这个方法与帕累托定律和八十一二十规律有密切联系。

Absentee ownership Exists when the owners of a business firm do not take active part in its operation.

缺席所有权 企业所有者不参与经营活动时存在这种情况。

Acceptable quality level (AQL) The maximum percentage of defectives (or number of defects per 100 units) that will be accepted in the output from a production process.

可接受的质量水平 (AQL) 某一生产过程的产量中, 将被认可的次

品的最大百分比（或100件产品中的次品数量）。

Acceptance theory of authority A theory of authority that Barnard proposed according to which the ultimate source of authority is the decision of the subordinate to accept the superior's orders.

职权接受理论 巴纳德提出的一种职权理论。这种理论认为，职权的最终源泉是下级是否决定接受上级的命令。

Accountability The obligation of employees to perform responsibilities assigned to them.

承担责任 雇员履行分配给他们的职责的义务。

Achievement test A test to measure a worker's proficiency in skills needed for specific trades.

成就测验 衡量工人从事特殊工作所需技能熟练程度的测验。

Actuating The management function that involves the direct supervision of employees.

推动 直接监管雇员工作的管理职能。

Advertising Presentation and/or publication of information or opinions on goods, services, institutions, etc. with a view to attracting purchasers or to building up a corporate image or prestige among the public (advertising for the latter purpose is sometimes known as 'prestige advertising').

广告 有关商品、劳务、机构等信息或看法的显示及（或）公布，目的在于吸引购买者或在公众之中建立公司形象或公司声誉（用于后者目的的广告有时叫做“声誉广告”）。

Advertising agency An independent business that specializes in planning and carrying out advertising ventures or campaigns for other business firms.

广告代理商 一种独立的企业，专门从事为其它厂商计划和执行广告事务或广告活动。

Allocation models This type of management science model is used in a situation where several possible candidates or activities are all competing for limited resources. It enables the user to allocate scarce resources in order to maximize some predetermined objective.

(资源) 配置模型 这种管理科学模型, 应用于几种可能备选方案或活动之间互相争夺有限资源的情况。它能使应用者配置稀缺资源最优地实现某些预定目标。

Anthropology Examines all the behaviors of man that have been learned. This includes social, technical, and family behaviors. It is often defined as the study of man and his works.

人类学 对一切已知的人类行为的研究, 包括社会的、技术的和家庭的的行为。它常被定义为对人及其工作的研究。

Application form A written summary of a job applicant's background—age, marital status, education, work experience.

申请表 一张有关工作申请人背景的文字总结——包括年龄、婚姻状况、文化程度、工作经验等等。

Apprenticeship training Training to learn a skilled trade, involving formal classroom instruction in the principles and theory of a trade as well as on-the-job training.

学徒培训 学习某种技术业务的培训, 不仅包括该业务的原理和理论的正规课堂教学, 还包括在职培训。

Aptitude test A test designed to measure a person's potential ability to learn a specific job requiring special skills or abilities.

态度测验 为衡量一个人学习某种特殊工作所需特殊技术或能力的潜在能力而设计的测验。

Arbitration An impartial third party renders a decision that is binding on the parties to a labor-management dispute.

仲裁 由公正的第三方作出决定, 要求劳资纠纷双方共同履行。

Articles of copartnership A written agreement between partners that sets the relationship between the partners as to contribution, profit share, authority, etc.

合伙契约 合伙人之间达成的文字协议，它确定了合伙人之间的合伙关系，如股金、利润分配和职权等等。

Auction companies Offer goods owned by others for sale at public auction to highest bidder.

拍卖公司 在公开拍卖中，向最高的出价人销售别人所有的商品。

Authority The legitimate right to use assigned resources to accomplish a delegated task or objective. The right to give orders and to exact obedience. The legal bases for formal authority are private property, the state, or a Supreme Being.

职权 运用分配的资源去完成一项委派的任务或目标的合法权力，发布命令和强迫别人服从的权力。正式职权的合法基础是私有财产、国家或某一最高人物。

Autocratic leadership One-man rule.

独裁领导 一人管理。

Bar chart A chart that uses vertical or horizontal bars for data presentation.

线条图 用垂直或水平线条作数据表示的图表。

Behavioral change Planned change in the attitudes, skills, and knowledge of organizational personnel.

行为变革 对组织机构人员的态度、技能和知识进行有计划的变化。

Behavioral motivation theory The Behavioral School of Management advocates the pluralistic view of motivation which emphasizes that many different types of needs influence behavior, and that man is motivated by the desire to satisfy many needs.

行为激励理论 管理学的行为科学学派所提倡的多种激励观点。它们

强调人的行为受着许多不同类型需要的影响，满足这些需要构成了对人的激励。

Behavioral School of Management A body of literature which is characterized by its concern for human behavior in the work environment. The school's primary means for acquiring knowledge is the scientific method with emphasis upon research. The Behavioral School of Management thought followed the Classical School. Its first phase may be identified as "human relations" theory. This phase became popular in the 1940s and early 1950s. Its second phase was the "behavioral science" approach which came into popular use in the early 1950s.

管理学的行为学派 以注重工作环境中人们行为特点的一种学派。该学派获取知识的主要手段是注重研究的科学方法。管理行为学派是继古典学派之后出现的。它的第一阶段可称为“人际关系”理论，这种理论流行于本世纪四十年代和五十年代初。它的第二阶段称为“行为科学”学派，五十年代初广为流行。

Behavioral science approach This approach to the study of management can be thought of as the study of observable and verifiable human behavior in organizations, using scientific procedures. It draws especially from psychology, sociology, and anthropology.

行为科学学派 这种学派是用科学程序对管理活动进行研究，探讨组织中可观察的与可检验的人类行为。它主要汲取了心理学、社会学和人类学的内容。

Board of directors Persons elected by stockholders of a corporation to determine broad policy and maintain control of the corporation.

董事会 由公司股东选出的成员组成。他们确定整个公司的政策并对公司保持控制。

Bonus plan A payment system to provide an incentive for employees to produce more and thus earn more.

奖金计划 一种刺激雇员多生产多收入的报酬制度。

Branch store An extension of a retailing outlet, usually a downtown store opening a new store to compete with other stores in a shopping center and operating under the same policies as the parent store.

分店 零售商店的扩大。通常为某一商业区的商店，在商业中心开办一家新商店与其它商店竞争，并按与总店相同的政策进行营销。

Brand A name, term, symbol, sign, design, or combination of them which is intended to identify goods and services of one seller and to differentiate them from those of competitors.

商标 一个名称、术语、符号、记号、设计或这些称号的绪合。其目的在于使人们识别某销售商的商品和劳务，并区别于其它竞争者的商品和劳务。

Break-even analysis Determining of break-even points and the relationship between costs, volume of output, sales revenue and rate of profit.

盈亏平衡分析 确定盈亏平衡点，确定成本、产量、销售收益和利润率之间的关系。

Break-even point Point where a company or product's sales revenue equals its total cost (both fixed costs and variable costs) and there is neither profit nor loss.

盈亏平衡点 在这个点上，公司或产品的销售收入等于它的总成本（包括固定成本和变动成本），既无盈利又无亏损。

Budget A projection of future income, expenses, and profit. A standard against which to measure performance for management control.

预算 对未来收入，支出和利润的估计。作为衡量管理控制绩效的一种标准。

Budget business A financial and quantitative statement, prepared in advance, of the policy to be pursued during a defined period of time to serve specified objectives. The budget plays a leading part in the cycle of events in managing a

business, it is in fact an evaluation of the intentions of management. The final budget, or master budget, adopted by a company for the ensuing period is the result of integrating budgets prepared for each of the main sections of the business.

企业预算 一种事先准备的财务和数量报表, 说明一定时期内, 为达到特定目标而遵循的政策。这个预算在管理企业的活动循环中起着主要作用。事实上, 它是对管理意图的一种评价。企业采用的下期最终预算或主预算就是综合该企业各主要部门提出的预算的结果。

Budget control Means of controlling the activities of a business by forecasting future levels of activity and converting these into quantitative and ultimately monetary terms. Once the final budget is agreed it becomes a plan against which actual costs, revenue and performance are periodically reviewed and compared with the budget. This provides a systematic means of control enabling variances from budget to be monitored, corrective action — if necessary — taken or budgets to be revised.

预算控制 通过预测活动的未来水平, 转换成可计量的形式, 最后转换成货币形式, 对企业的各种活动进行控制的手段。最终预算一旦形成, 就成为一项计划。实际的成本、收益和绩效要定期根据计划进行评价, 并与预算相比较。这样就提供了一套系统的控制手段, 能使背离预算的各种偏差得以监测——如有必要——采取纠正行动或修订预算。

Budget manufacturing A business budget covering: (a) the anticipated output in quantity and value of the company's products; (b) the purchases of raw materials; (c) stocks of raw materials, work in progress and sundry stores; (d) factory labour costs; (e) the factory overhead expenses.

制造预算 一种企业预算。内容包括: (a) 以企业产品数量和价值表示的预期产量; (b) 原材料储存; (c) 原材料的存量, 在制品及各种杂项备用; (d) 工厂劳力成本; (e) 工厂制造费用。

Budget master A business budget integrating several separate budgets, such as the capital budget, sales and marketing budgets, manufacturing budget, research budget, and office and

administration budget.

主预算 由几种不同种类的预算综合而成的一种企业预算。不同种类的预算诸如：资本预算、销货和营销预算、制造预算、研究预算以及办公和行政管理预算。

Budget office and administration A business budget covering: (a) the salaries and expenses of office management and staff; and (b) other expenses such as legal expenses, audit fees, etc.

办公和行政管理预算 一种企业预算。内容包括：(a) 行政管理及人员的费用和薪金，(b) 其它费用，诸如，法律费用，审计费等等。

Budget research A business budget covering: (a) the salaries and expenses of research staff directly employed by the company, and (b) contributions to research conducted by outside agencies (if any) for the company.

研究预算 一种企业预算。内容包括：(a) 公司直接雇佣的研究人员的薪金和费用；(b) 公司委托外单位（如果有）研究的报酬。

Budget capital A business budget covering: (a) development expenditure, such as the purchase of new plant and buildings; (b) provision for the depreciation of fixed assets; and (c) finance.

资本预算 一种企业预算。内容包括：(a) 开发费用，诸如购买新工厂和建筑物；(b) 对固定资产折旧的规定；(c) 财务费用。

Budget sales and marketing A business budget covering: (a) anticipated sales in quantity; (b) anticipated realisable prices of sales; (c) expected turnover, being the product of (a) and (b); (d) selling and distribution expenses; (e) advertisement expenditure and publicity; and (f) the quantity and value of the stocks of finished products.

销货及营销预算 一种企业预算。内容包括：(a) 预期销售量；(b) 预期可实现的销货价格；(c) 预期销售额，是(a)和(b)的乘积；(d) 推销和分销费用；(e) 广告支出和宣传推广费用；(f) 制成品存货的数量和价值。

Bureaucracy A form of organization which has many of the characteristics of the classical organization design, that is, is highly structured and centralized, with narrow spans of control.

行政组织 一种具有很多古典组织设计特点的组织形式, 即高度的结构化和集权化, 其控制幅度狭窄。

Caesar Management One-man or autocratic control. Management with power concentrated in one executive.

恺撒式管理 一人或独裁的控制。权力集中于一身的管理。

Capacity The maximum amount of work that can, in theory, be performed using a particular machine or production facility. Expressed either in terms of machine-hours or in terms of the number of units of output over a period.

(生产) 能力 从理论上讲, 使用特定的机器或生产设施所能完成的最大工作量。既可以用机器/小时来表示, 也可以用一定时期产出的单位数量来表示。

Carrying costs These are the costs incurred by carrying an inventory. They include such costs as the taxes and insurance on the goods in inventory, interest on money invested in inventory and storage space, and the costs incurred because of the obsolescence of the inventory.

库存成本 因维持库存而发生的各种费用。它包括库存物品的各种捐税和保险费, 用于存货和仓库面积投资的利息, 以及由于存货的陈旧损失而带来的费用。

Case study This type of research design attempts to examine numerous characteristics of a person or group over an extended period of time. Since the results achieved by a case study are usually based on a sample of one, the user cannot be certain as to their generality. Most case studies raise questions for future research.

案例研究 这种研究设计法旨在研究一个人或一组人在一段时间内的许多特点。因为通过案例研究所得出的结果通常是以一个事件的抽样为基础, 因此研究者并不能肯定所获结果的普遍性。大多数案例研究只是