

汉英经济词典

A CHINESE-ENGLISH DICTIONARY
OF ECONOMICS



石油工业出版社

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OF ECONOMICS

王国樑 主编

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内 容 提 要

本词典收集了工业经济、农业经济、商业经济、金融、保险、财政、税务、会计、统计、计划、外贸等二十多个专业的近七万条词汇，其中包括经济专业最近出现的一些新词汇。

本书为专业工具书，可供经济理论研究人员及实际工作人员、外事人员、外贸人员、大中专院校经济专业师生及其他有关人员使用和参考。

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用法说明

- 一、 本词典收录的词条,一律按《新华字典》拼音顺序排列。
- 二、 字多的词条,同样以汉语拼音字母顺序排列,第一字相同的,依第二字排列,以下类推。
- 三、 有些词条有几种英译文的,用分号分隔开。
- 四、 有些词条有英文缩略语的,在英译文后面用斜线隔开; 同一词条有几种英文缩略语的,在缩略语之间用分号隔开。
- 五、 有些词条,英文相同,但汉语不同的,如“contract”合同,汉语又称“契约”,按汉语拼音字母顺序,以不同的词条列出。
- 六、 英文词汇一般都用小写字母,但人名、公司机构、地名及其他专用名词,仍沿用大写字母起首。
- 七、 本书的方括号用于注明专业,圆括号用于解释词条。有些是几个专业都要用的,则不另注类别。
- 八、 有些词条是某个国家或地区专用的,则在中文词条后用尖括号注明国别:如<法>——法国,<英>——英国,<港>——香港,<美>——美国。

前 言

为适应我国日益发展的对外经济交往和国际经济界学术交流的需要,我们编写了这本《汉英经济词典》。本书编录了工业经济、农业经济、商业经济、金融、保险、财政、会计、审计、统计、计划、外贸、运输、税务、物价、专利和经济法等二十多个专业词汇近七万条,其中有部分词汇还加了英文解释或说明。

同时还收录了汉英对照的“中国主要经济组织”,“世界各国中央银行”,“世界各国主要商业银行”,“会计科目表”,“各国货币”等五个附录。

本书注意收集了建国以来我国经济领域特有的专业词汇,如“鞍钢宪法”,“按农轻重次序安排国民经济计划”等。还特别注意收集了近几年在我国经济体制改革中出现的一些新词汇,如“包干制”,“集体承包经营”,“扩大企业自主权”等。

本书是根据翻译工作和经济工作的实际情况编写的,具有量大、面广、词汇新的特点,因此,可供翻译工作者、经济理论及实际工作人员、外事人员、外贸人员、大中专院校经济专业师生及其他有关人员学习和参考。

为提高本书编写质量,我们特聘请我国著名经济学家、北京大学经济学院范家骧教授担任本书的审阅工作。

由于本书参考资料多,涉及专业广,加之编者水平有限,虽经多次校核,仍难免有疏漏和不妥之处,希望广大读者给予热诚的批评指正,以便再版时予以修正。

借此机会,向热心支持本书编写和出版的所有人们表示衷心的感谢。

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专业缩略语对照表

[工] 工业经济	[保] 保险
[农] 农业经济	[贸] 外贸
[商] 商业经济	[法] 经济法
[服] 服务	[石] 石油经济
[运] 运输	[审] 审计
[基] 基本建设	[价] 物价
[环] 环境经济	[现] 现代经济
[财] 财政	[金] 金融
[会] 会计	[税] 税务
[统] 统计	[管] 经济管理
[计] 计划	[专] 专利
[劳] 劳动经济	[租] 租赁

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前 言

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A

ABC (美、英、加) 标准抽样计划 [计]	阿拉伯法兰西联合银行 Union de
ABC standard	Banques et Francaises
A 类所得税 [税] <英> schedule A	阿拉伯工程公司 [石] Arab Engine-
tax	ering Company/AEC
阿贝尔群 [统] Abelian group	阿拉伯工程咨询公司 [石] Arab
阿贝-海默特判别准则 [统] Abbe-	Engineering Advisory Corporation
Helmert criterion	/AEAC
阿贝他石油 [石] Alberta oil	阿拉伯共同市场 [贸] Arab Common
阿尔夫威德森分布 [统] Arfwedson	Market
distribution	阿拉伯国家工业发展中心 [专] Indus-
阿尔及利亚标准化和工业产权局 [专]	trial Development Center for Arab
Algerian Institute for Standardiza-	States / IDCAS
tion and Industrial Property	阿拉伯海上石油运输公司 [石] Arab
/INAPI	Maritime Petroleum Transport
阿尔及利亚新石油法 [石] Algeria's	Company / AMPTC
New Petroleum Act	阿拉伯海运公司 [石] Arab Maritime
阿尔蒙多项式滞后型式 [统] Almon	Transport Company / AMTC
scheme of polynomical lag	阿拉伯航空公司 [运] Arab Wings
阿尔蒙分布滞后模型 [统] Almon dis-	Co.
tributed lag model	阿拉伯化肥生产国联合会 [贸] Arab
阿尔蒙滞后 [统] Almon lag	Federation of Chemical Fertilizer
阿尔蒙滞后型式 [统] Almon's lag	Producers
scheme	阿拉伯货币基金会 [金] Arab Mone-
阿根廷审计委员会 [审] Board of	tary Fund
Accounts of the Republic of	阿拉伯记帐第纳尔 [金] Arab Ac-
Argentina	counting Dinar
阿布扎比国家石油公司 [石] Abu	阿拉伯经济和社会发展基金会 Arab
ohabi National Oil Co./ADNOC	Fund for Economic and Social
阿根廷国家石油公司 [石] Yacimien-	Development
tos Petroliferos Fiscales de Ar-	阿拉伯联合发展基金 [贸] Arab Fund
gentina/YPF	for Joint Development
阿吉普公司 [石] Agip Spa	阿拉伯联合酋长国审计长公署 [审]
阿科公司 [石] ARCO	Office of the Auditor General of
阿克纳卡利协定 [石] Achnacarry	United Arab Emirates
Agreement	阿拉伯联盟经济理事会 [贸] Eco-
阿拉伯保险和再保险公司 [保] Arab	nomic Council of Arab League
Insurance and Reinsurance Com-	阿拉伯美元 [金] Arabian dollar
pany	阿拉伯石油抵制 [石] Arab oil boy-

- cott
- 阿拉伯石油服务公司 [石] Arab Petroleum Service Company
- 阿拉伯石油工业劳动力问题讨论会 [石] Seminar on the "Problems and Sufficiency of Manpower in the Arab Petroleum Industry"
- 阿拉伯石油会议 [石] Arab Petroleum Congress
- 阿拉伯石油禁运 [石] Arab Oil Embargo
- 阿拉伯石油培训学院 [石] Arab Petroleum Training Institute
- 阿拉伯石油输出国组织 [石] Organization of Arab Petroleum Exporting Countries / OAPEC
- 阿拉伯石油输出国组织石油和天然气工业培训班 [石] OAPEC Course on Oil and Gas Industry
- 阿拉伯石油输出国组织仲裁委员会 [石] OAPEC Judicial Board
- 阿拉伯石油投资公司 [石] Arab Petroleum Investments Corporation / APICORP
- 阿拉伯石油有限公司 [石] Arabian Oil Co. Ltd.
- 阿拉伯天然气讨论会 [石] Arab Gas Symposium
- 阿拉伯也门中央监察和审计组织 [审] Central Organization for Control and Auditing of the Yemen Arab Republic
- 阿拉伯银行公司 [金] Arab Banking Corporation
- 阿拉伯油 [石] arabian oil
- 阿拉伯油轮公司 [石] Arab Tankers Company
- 《阿拉伯杂志》 [审] "Arabo Journal" (the publication of the Arabo Organization of Supreme Audit Institutions.)
- 阿拉斯加公路输气管线 [石] Alaska Highway Gas Pipeline
- 阿拉斯加管线服务公司 [石] Alaska Pipeline Service Co.
- 阿罗-艾索文充分性定理 [现] Arrow-Enthoven sufficiency theorem
- 阿罗-艾索文充分性定理的应用 [现] application of Arrow-Enthoven sufficiency theorem
- 阿曼总审计部 [审] General Auditing Department of the Sultanate of Oman
- 阿美拉达·赫斯公司 [石] Amerada Hess Corp.
- 阿美石油公司 [石] Arabian American Oil Co. / Aramco
- 阿莫科国际石油公司 [石] Amoco International Oil Co.
- 阿什拉夫·卢特菲建议 [石] Ashraf Lotfi's Suggestion
- 阿希兰石油公司 [石] Ashland Oil Inc.
- 埃尔帕索天然气公司 [石] El Paso Gas Co.
- 埃及石油总公司 [石] Egyptian General Petroleum Corp.
- 埃及通用石油公司 [石] Egyptian General Petroleum Corporation / EGPC
- 埃及中央审计局 [审] Central Auditing Organization of Egypt
- 埃克森公司 [石] Exxon Corporation
- 埃拉普协议 [石] ERAP Agreement
- 埃尔夫-阿奎坦国营石油公司 [石] Societe Nationale Elf Aquitaine
- 埃尼集团 [石] ENI Group
- 埃塞俄比亚开发银行 Development Bank of Ethiopia / DPE
- 埃索公司 [石] ESSO
- 挨户兜售 [商] door-to-door selling
- 挨户推销 [商] door-to-door selling; house to house selling
- 挨户直接销售 [商] direct marketing by house-to-house selling
- 挨门挨户兜售 [商] door selling
- 艾特肯插值法 [现] Aitken's method of interpolation

艾特肯定理 [统] Aitken's theorem	安全操作规程 [管] safety operating rules
艾特肯估计量 [统] Aitken estimator	安全存款公司 [金] safe deposit company
艾特肯广义最小二乘估计量 [现] Aitken's generalised least-squares estimator	安全措施 [管] protective measure
艾特肯最小平方 [统] Aitken's least square	安全带 safety belt
艾特肯广义最小平方估计量 [统] Aitken's generalised least-squares estimator	安全负载 [管] safe load; safety load
艾特肯广义最小平方估计式 [现] Aitken's generalised least-squares estimator	安全港 safe port
艾特肯广义最小平方正规方程 [统] Aitken's generalised least squares normal equation	安全工程师 [劳] safety engineer
艾特肯线性最小平方方法 [统] Aitken's linear least square method	安全规程 [劳] safety procedure
爱国增产运动 patriotic movement to increase production	安全和工业标准 [管] safety and industrial standards
爱惜人力物力 treasure manpower and material resources	安全合格牌照 [管] safety approval plate
爱尔兰主计审计长公署 [审] Department of Comptroller and Auditor General of Ireland	安全积载所需的袋装货 [贸] bag for safe stowage
安波尔石油有限公司 [石] Ampol Petroleum Ltd.	安全集装箱 [运] safe container
安德鲁的傅立叶型点图 [统] Andrew's Fourier-type plot	安全基金法 [金] safety fund system
安德森分类统计量 [统] Andersin's classification statistic	安全基金银行制度 [金] safety-fund banking system
安德森-达林统计量 [统] Anderson-Daring statistic	安全计划 [计] stabilization plan
安第斯条约组织 [贸] Andean Pact Organization/APO	安全记录 [劳] safety records
安吉尔计划 [贸] Angell Plan	安全检查 [劳] safety inspection
安吉尔(国际货币)计划 [金] Angell (International Money) plan	安全界限 [会] safety margin
安诺索夫定理 [统] Anosov's theorem	安全教育 [劳] safety education
安排分保 [保] placement of reinsurance	安全经济学 [现] safety economics
安排审计工作 [审] scheduling audit work	安全率 [劳] safety factor
安全保护 safeguards	安全区 safety zone
安全边际 [管] margin of safety	安全设备 [管] safety equipment
	安全生产 [劳] safety in production
	安全太平洋国民银行 <美> [金] Security Pacific National Bank
	安全生产率 [劳] safe productivity
	安全条例 [法] safety regulations
	安全通行证 [管] safe-conduct
	安全系数 [劳] safety coefficient, safety factor
	安全系统 protective system
	安全限量 [管] threshold limit values
	安全信号 safety signal
	安全信托柜 [金] safe-deposit boxes
	安全性分析 [管] safety analysis
	安全需要 [劳] safety needs
	安全因数 safety factor

安全预防 [劳] safety precautions	岸上交货价格 [价] landed term
安全运转 [劳] safe handling	岸上理货 [贸] tallying ashore
安全载流量 safe carrying capacity	按班轮条件船上交货价 free on board liner terms
安全章程 [劳] regulation for safety	按班轮装卸条件的成本、保险费、运费价 cost, insurance, freight liner terms
安全重量 [运] safety weight	按包计算的责任范围 per package limitation of liability
安全装载量 [运] safety carrying capacity	按比例 [统] in proportion
安全装置 safety device	按比例变化 [统] proportional change
安全咨询委员会 [劳] Advisory committee for safety	按比例抽样 [统] proportional sampling
安全资本 security capital	按比例的部分 proportional part
安田信托银行 <日> Yasuda Trust & Banking	按比例减低 proportional reduction
安慰信 [金] letter of comfort	按比例的经济 [计] scale economics
安置 [劳] emplacement	按比例的子类数目 [统] proportional sub-class numbers
安置办公室 [劳] offices to handle urban resettlement	按比例发展 [计] develop in proportion
安置城镇待业青年就业 providing employment for young people in cities and towns	按比例分层抽样的增益 [统] gains from proportionate stratified sampling
安置津贴 [劳] installation grant; installation allowance	按比例分担 [税] proportionate burden-sharing
安装保险 [保] installation insurance	按比例分配 [计] proportional allocation
安装备件 mounted spares	按比例分配劳动时间 [劳] proportionate distribution of labour time
安装成本 [会] cost of installation; installation cost	按比例估计 estimate by ratio
安装费 mounting cost; install cost	按比例分摊 [统] pro rata distribution
安装风险 [保] installation risks	按比例计算的保险费 [保] pro rata premium
安装规程 [基] installation specification	按比例计算的运费 pro rata freight
安装机器 [基] install machinery	按比例加权法 [统] proportional weight method
安装机座 [基] mounting base	按比例减征财产税 [税] proportionate reduction of property tax liability
安装进度表 [计] assembly schedule	按比例减征物业税 <港> [税] proportionate reduction of property tax liability
安装设备 [基] installation equipment	按比例均摊 pro rate average
安装图 [基] installation diagram	按比例扣除 proportional deduction
安装项目 [基] installation project	
鞍点 [统] saddle point	
鞍点对策 [现] saddle point game	
鞍点法 [现] saddle point method	
鞍点方程 [现] saddle-point equations	
鞍钢宪法 [管] Charter of the Anshan Iron and Steel Company	
鞍式函数 [现] saddle function	

按比例扩大投资 [计] scale expansion investment	按成果付酬计划 compensation by results scheme
按比例平均 pro rata average	按程序 [法] amenable to process
按比例缩减 [计] scale-down	按大折扣发行的债券 [金] deep discount bonds
按比例运费 [贸] pro rata freight	按单位责任限制 unit limitation of liability
按比例增大 [统] scale up	按单位征收的税收 [税] unit tax
按边际成本定价 [价] marginal cost pricing	按单证 in accordance with the documents
按标准出售 [商] sale by standard; sales by standard	按当前情况修订预算 [会] budget update
按标准买卖 [商] sales by type or standard	按当时汇率折算外币法 [金] temporal method for translating foreign currency
按标准销货 [商] sales by type or standard	按当时价格 [价] at current price
按不变价格计算 calculated according to constant price	按到岸价格报实盘 [贸] offer firm c.i.f....
按不变价值计算 [统] in constant value	按等定价 [价] class pricing practice
按不变价值美元计算 in constant dollar value	按低于面值发行的股票 [金] stock issued at less than book value
按不定期货轮条件 [贸] on tramp terms	按抵港顺序 [贸] in regular turn
按财产所在地征税的规定 [税] situs rules	按地区分层 [统] geographic stratification
按差别税率征收的税 [税] graded tax	按地区分类 [统] classification by region
按产品布置 [工] layout by product	按定额记工分 [劳] keep workpoints on the basis of labour quotas
按产品分部组 [商] product-line departmentalization (The organization of a retail store around the various types of merchandise sold and the division of jobs within that store along the same product or service lines.)	按定货单交货 delivered to order
按产品分类 [统] classification by product	按定货合同保质保量 [管] according to the qualitative and quantitative norms laid down in contracts
按产品特征分类 classification by product characteristics	按定价取费 [价] flat meler rate
按成本的固定百分比折旧法 method of fixed percentage on cost	按定员定额组织生产 [劳] arranging production according to a fixed number of workers and fixed quotas
按成本要素计算的国民生产总值 GNP at factor costs	按订正费率计算 at revised rate
按成果付酬 [劳] compensation by the result	按吨交货 ton by ton delivered
	按发票价值 110% 投保 [保] insurance for 110% of the invoice value
	按发票金额 110% 开立 made out for 110% of invoice value
	按法律规定 [法] provided by law

按非优惠条件 [贸]	on non-conces-	customer
sional terms		
按分类所得课税 [税]	taxation on	按固定百分比增长 [统]
separate income		constant percentage growth
按分期付款额计息 [会]	interest based	按固定比例递减净值
on each installment		fixed percentage of decreasing net value
按风险调整的折现率 [金]	risk-ad-	按固定比例增长模型 [统]
justed discount rate		constant growth model
按负担能力课税说 [税]	ability theory	按固定价格计算的国民生产总值
of taxation		GNP at the constant price
按负荷因素定价 [价]	load factor	按规定包装单位
pricing		stated number of packing units
按复利计算终值 [金]	compounding	按规定必须增加数
按概率比例抽样	sampling with pro-	mandatory increase
bability proportionate to size		按规定日期付款的汇票 [金]
按高于面值发行的股票 [金]	stock	bill drawn payable at a fixed date
issued at more than book value		按规定线路售货的推销员 [商]
按工计酬, 包工不包产 [劳]	pay	route man
according to work the peasants		按规格出售 [会]
contract to complete		sale by specifica-
按工艺布置 [劳]	layout by process	tion; sales by specification
按工业部门分类 [统]	classification	按贵方价格 [价]
by industry group		at your limit
按订正费率计算 [会]	at revised rate	按国别分类 [统]
按工种计算的工资率 [劳]	wage rate	breakdown by coun-
for the job		tries
“按功征税”办法 [税]	merit rating	按国别分列商品
plan		commodity-by-coun-
按公平合理的准则进行仲裁	arbitra-	try system
tion aequo et bono; arbitration in		按国别和贷款人类别划分 [金]
equity		by country and type of creditor
按公式计征的税收 [税]	formulary	按国别列商品制度 [贸]
taxes		commodity-
按购买者价格计算的国内产品总值	gross domestic product in purchas-	by-country system
er's value		按国别摊款 [税]
按购入证券的美元价格平均算法 [金]	dollar cost averaging	country assess-
按股分红 [劳]	sharing profits accor-	ments
ding to contributions		按行业组织公司 [劳]
按股分配	issue to shareholder	establish com-
按股份有限偿还 [金]	limited by	panies along trade lines
shares		按合同 [法]
按顾客别分类 [管]	classification by	on contract
		按合同付保证金 [管]
		guarantee money paid on contract
		按合同生产的农场 [农]
		contract farm
		按合约 [法]
		on agreement
		按互惠信贷而得的美元 [金]
		swapping dollar
		按滑动费率支付专利权税 [税]
		sliding-scale royalty
		按汇出额扣缴所得税 [税]
		withhold an income tax to the amount re-
		mitted; levied income tax of the
		remitted amount

按汇票货币贴付 claim in the currency of the draft	按经济活动分类 [统] classification by kind of economic activity
按汇票货币支付 payable in the currency of the draft	按经济活动和部门交叉分组 [统] cross-classification by kind of economic activity and sector
按货物种类销售 [商] sales on type	按经济活动种类分列的国内产品总值 gross domestic product by kind of economic activity
按货值计算的运费 [贸] freight by ad valorem	按经济类分类 [统] classification by broad economic categories
按机床种类布置的车间 [劳] functionally and laid out workshop	按经济实益课税原则 [税] principle of taxation based on economic substance
按级加薪数 [劳] salary increment by grade	按净吨位计征 [税] assessed according to net tonnage
按记帐方式交易 [会] on open account terms	按净额征税 [税] tax on net basis
按季度付的款项 [会] quarter/qr.	按净利润额征税 [税] tax on net profit basis
按季付款 [金] quarterly payment	按居民课税的要求 [税] tax claims of residence
按季节变化调整 adjustment of seasonal variations	按可比价格计算 [统] in comparable prices
按季节送货 deliver goods in the right season	按可比口径计算 calculated on the comparable basis
按季结算 [会] with quarterly settlement	按扣除税款后净额算法 [税] net of tax method
按季收付的款项 [会] quarterage	按扣除税收因素后的净额编制财务报表 [税] net-of-tax reporting
按季移动平均法 [统] method of moving average by seasons	按亏损结转和转回规定的税收抵免待遇 [税] loss carry back-carry forward credits
按价 [税] ad valorem/ad val.; A/v; av.	按来源列报股东权益 [会] reporting stockholders equity by sources
按价值订价 pricing base on value	按劳动定额计工分 [农] workpoint are calculated by one's fulfilment of labor quotas
按件计酬原理 [劳] piece-rate principle	按劳动耗费量交换产品 [劳] exchange of products in accordance with labour values
按件计价的工作 [劳] priced work	按劳分红 [劳] payment according to labour contributions
按建设合同进度部分付款 [会] partial payments on construction contract in process	按劳分配 [劳] pay according to the amount of work
按渐近税率计算之税款 [税] tax at graduated rates	按劳分配制 [劳] distribution system
按键误差率 [统] error rate of keying	
按借款实体划分 [金] by borrower entity	
按进尺支付 [石] footage rate payment	
按进尺付款 [金] progressive (rate) payment	
按经济地位分组 [统] classification by status	

on the basis of labour	按年分期付款 [会] yearly installments
按劳力承包(农村承包方式之一) [劳]	按年计税 [税] yearly taxation
allotting responsibility according to	按年计算 [税] be computed and
labour power	levied on an annual basis
按类别的总成本与总市价孰低 [会]	按年计征 [税] computed and levied
lower of total cost or total market	on an annual basis
by group	按年龄组统计的累积平均总生育率 [统]
按利润发奖金 distribute bonuses out	cumulative average gross fertility
of profits	ratios by age groups
按连续工作日计算 [劳] running lay	按年月次序排列 [统] chronology
days	按年折算 <美> [税] annualize
按买方货币所定价格 [价] price fixed	按农轻重次序安排国民经济计划 draw
in buyer's currency	up the national economic plan
按卖方货币所定价格 [价] price fixed	with agriculture first, light indus-
in seller's currency	try second and heavy industry third
按毛额征税 [税] tax on gross basis	按判决信托 [金] trust under decree
按毛利分配 [会] distribution on	按品质的双重抽样方案 [统] double
gross profit	sampling plan by attributes
按毛利润额征税 [税] tax on gross	按期、按质、按量完成国家计划 meet
profit basis	the state plan's requirements on
按毛重计算 on gross weight	date, quantity and quality
按美国售价估征关税制度 [税] Amer-	按期初比例分配 division in ratio
ican selling price system of customs	of capitals at begining of period
valuation	按期分类 [会] aging
按每次收入额纳税 [税] be taxed on	按期付息 pay an interest at regular
the amount received in each	intervals
payment	按期末比例分配 division in ratio of
按每期付款额计息 [金] interest	capitals at end of period
based on each installment	按期实际盘存法 [商] period inven-
按每期等额付款计息 [金] interest	tory method
based on equal periodic payment	按契约而行使的留置权 [贸] contract
按每一英镑征收的税额 [税] poun-	lien
dage	按契约相互存款 mutual deposit on
按面值折扣发行的债券 [金] discount	a contract
bond	按契约转让不动产税 [税] deed trans-
按明细项目拨款 [会] itemized ap-	fer tax
propriation	按晴天工作日计算 [劳] weather work-
按目标利润率定价 [价] target-rate-of-	ing days
return pricing	按全部所得课税 [税] taxation upon
按能力课税 tax by ability	total income
按能力支付教区税 <英> [税] pay scot	按人分配 [劳] personal distribution
and lot	按人口 per capita
按年 per year	按人口计算的出口购买力 export pur-
按年代排列 [统] chronologize	chasing power per capita

按人口计算的总产量 per capita gross product	with periodical appraisal
按人口平均产量 per capita output; per capita production	按时记入的帐册【会】 chronological records
按人口平均的国民生产总值 per capita GNP	按时价兑换【金】 conversion at the current price
按人口平均的国民收入 per capita GNI	按时间累进【税】 progressive in time
按人口平均的生产水平 per capita production level	按时缴库【税】 turn over to the state treasury on time
按人口平均计算 per head	按实际成本核算的制度【会】 historical cost accounting system
按人口平均计算产量 per capita output	按实际成本计算的报表【会】 historical-cost statements
按人口平均收获量【农】 crop yield per capita	按实交净重量计算运费【贸】 freight per net weight delivered
按人口平均收入【劳】 per capita income	按实卸货物支付运费【贸】 concurrent with discharge
按人口平均消费水平 level of average per capita consumption	按实值支付【金】 quantum meruit
按人劳比例【劳】 pro portion of labor power to the number of persons	按市场汇率换算成美元【金】 market rate of exchange to the United States dollars
按认股价格的收入【会】 receipt for the subscription price	按市场价格计算的国民生产总值 GNP at the market price
按日 per day	按市价 at the market price
按日付款销售 sales on day instalment	按市价出售【商】 sell at the current price
按日计算的保险费【保】 per day premium	按市价兑换【金】 conversion at the market price
按日放款【会】 day-to-day loan	按市价兑换的债券 debenture convertible at current price
按日计算的工作【劳】 daytaler	按市价发行【金】 issue at the market price
按日计算工资【劳】 datal; account wage by day	按市价折旧【会】 depreciation on market price
按日加收滞纳金【税】 impose a surcharge for overdue payment for every day in arrears	按收款银行的决定交单【金】 document against discretion of collecting bank
按日借款【会】 day-to-day money	按收入来源分别扣缴的预提税收【税】 separate withholding taxation
按日薪给【劳】 per-diem	按售价分配【会】 distribution on selling price
按容积吨计算运费法 measurement ton method	按售价估计的商品库存损失【商】 estimated loss from sales valuation
按365天计算的利息【金】 exact interest	按售价估价 selling-price valuation
按商标出售 sale by brand	按数量分配【会】 distribution on number or quantity
按商品目录零售【商】 catalog(ue) sale	
按商品现状【贸】 tale quale; tel quel	
按升水价格【金】 at a premium	
按时记工分加评议【农】 registration of workpoints by work days combined	