

国际经贸词典
(英汉·汉英)

**An English-Chinese & Chinese-English
Dictionary of International
Business**

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前 言

随着我国经济体制改革的不断深入,以及我国加入WTO,国际经济贸易、信息交流必将日益频繁,贸易及各种交流范围必将日益扩大。为此,我们编纂了这本词典。

本词典收集了国际贸易、国际金融、保险、会计、市场营销、证券股票、经济法、企业管理、计算机、信息技术等学科的常用词和最新词语共一万五千条。

本词典分为两大部分。第一部分为英汉词语,词条按英语字母的顺序排列。第二部分为汉英词语,词条按汉语拼音字母的顺序排列。

本词典以财经院校经贸、商务、金融、会计、保险、企业管理、信息管理专业的学生、硕士生及博士生,以及有关专业人员为主要对象。

本词典由天津财经学院王友明教授和陈璐老师编写,并经在该院工作的美国专家审核,最后由王友明教授审定。

由于词典所涉及的经济领域较广、专业性强,加之编写者水平所限,有纰缪挂漏之处敬请读者指正。

编者

2001年9月于天津

振财园

英 汉 部 分

A

- abacus 算盘
- abandonment 废弃
- abatement 降低
- abatement of taxes 减税
- ability to borrow 借债能力
- ability to invest 投资能力
- ability to pay 支付能力
- abnormal depreciation 特别
折旧
- abnormal spoilage 非正常损
坏
- absolute advantage 绝对优势
- absolute endorsement 单纯背
书, 无条件背书
- absolute interest 绝对权益
- absolute liability 绝对赔偿责
任
- absolute veto 绝对否决权
- absolute warranty of seawor-
thiness 绝对适航保证
- abstract 摘要
- abstract book 摘要簿
- abstract of title 产权说明书
- accelerated depreciation 加速
折旧
- acceleration clause 加速条款
- acceptance dealer 承兑商
- acceptance draft 承兑汇票
- acceptance fee 承兑费
- acceptance for carriage 承运
- acceptance for honour 参加
承兑
- acceptance house 承兑商行
- acceptance (letter of) credit
承兑信用证
- acceptance of service 接受传
票
- acceptance payable 应付承兑
票据
- acceptance rate 票据承兑利

率		account nonresident	非居民
acceptance receivable	应收承 兑	账户	
accepted bill	已承兑汇票	account number	账户号码
accepting bank	承兑银行	account of business	营业账
accepting charge	承兑费	account of finance	财务账
accidental collision	意外碰撞	account of payments	支出账 户
accidental damage	意外损坏	account of receipts	收入账户
accommodation bill	通融票 据	account of sales	销货账
accommodation party	票据上 的通融人	account receivable	应收账款
accommodation purchase	通 融购货	account receivable turnovers	应收账款周转率
accommodation road	专用道 路	account rendered	应付未付 账单
account clerk	记账员	account sales	销货清单
account code	会计科目编号	account title	会计科目
account current	往来账户	account to give	支出账目
Account Day	结账日	account to receive	收入账目
account form balance sheet	账户式资产负债表	account transfer	转账账目
account headings	账户名称	account transfer memo	转账 通知单
account in arrears	积欠账	accountant general	会计主任
account manager	账户经理	accounttee	账户主
		accounting archives	会计档 案

accounting books	会计账簿	润	
accounting convention	会计惯例	accumulated surplus	滚存盈余
accounting cost control	会计成本管理	accumulation accounts	累积账户
accounting document	会计单据	accumulation factor	累积算式 本利滚计式
accounting on the accrual basis	权责发生会计制	accumulation of capital	资本积累
accrued item	应计项目	accumulation of stocks	囤积
accrued liabilities	应付负债	accumulation schedule	本利累计表
accrued profit	应计利润	acquired right	既得权利
accrued receivable	应计应收款项目	acquisition	获得
accrued rent	应计租费	acquittal (债务的)	清偿
accumulated deficit	累积亏损	acquittance	清欠收据
accumulated depreciation	累积折旧	across-the-board cut	全面削减
accumulated dividends	累积股利	across-the-board tariff reduction	全面降低关税
accumulated outlay	累积支出	actual total loss	绝对全损
accumulated preferred stock	累积优先股	actual wage rate	实际工资率
accumulated profits	滚存利	actuals	现货
		actuarial	保险统计
		ad valorem tax	从价税

additional investment	额外投资	adjustment costs	理算费用
additional living expenses	附加生活费	adjustment letter	海损理算书
additional margin	追加押金	adjustment of average	海损理算
add-on rate	附加利率	adjustment of balance	余额调整
added value tax	增值税	adjustment of claims	赔偿理算
adjudication of bankruptcy	宣布破产	administration section	管理部门
adjudication order	判决令	administrative budget	行政预算
adjustable peg	可调整的单价	administrative channel	行政渠道
adjustable policy	可调整的保险单	administrative function	行政职能
adjustable premium	可调整的保险费	administrative jurisdiction	行政管辖
adjusted acquisition cost	调整后采购成本	administrative management	行政管理
adjusted bank balance	调整后银行存款余额	administrative protection	行政性保护(贸易)
adjusted bonds	重整债券	Admiralty Court	海事法庭
adjusted historical cost	调整后历史成本	admiralty jurisdiction	海事管
adjustment account	调整账户		

辖权	exchange 预缴出口外汇
admiralty law 海事法	advances 垫款
admissible assets 可税资产	advances from customers 预
admission of alien 外国人的	收客户款
入境许可	advances ratio 垫款比率
admission of partner 新合伙	advances received 暂收款
人的加入	advances to affiliates 给附属
admission temporaire 免税进	公司的预付款
口	advances to employees 职工
adulterated goods 掺假货	预支款
adulteration (货物的)掺假	advances to suppliers 给供应
advance deposit 预缴押金	者的预付款
advance freight 预付运费	adverse trade balance 贸易逆
advance in price 涨价	差,入超
advance money on security	advertisement boarding 广告
垫付保证金	招贴牌
advance notice 预先通知	advertisement matter 广告邮
advance of royalties 预付稿	件
酬	advertising 广告;广告业
advance payment 预付款	advertising agency 广告公司
advance payment of premium	advertising agent 广告商
预缴保险费	advertising campaign 广告
advanced redemption 提前赎	(推销)运动
回	advice for export collection
advanced settlement of export	出口拒收委托书

advising bank	通知银行	agreed rate	协定运费率
advising commission	通知手续费	agreed value	约定的保险价值
afflux of capital	资本流入	agreement price	协定价, 协定价格
after date	开票日后	agreement tariff	协定关税
after-hour dealings	收盘后的交易	agricultural capital	农业资本
afternoon market	午后的行市	agricultural commodity	农业商品
after-sales service	售后服务	agricultural insurance	农业保险
age depreciation	按船龄折旧	agricultural loans	农业贷款
agent bank	代理行	aid-tying	对援款的限制
aggregate cash inflows	现金流入总额	airborne trade	空运贸易
aggregate income	总收入	airbus	空中巴士
aggregate losses	累计损失	aircraft all risks	飞机一切险
aggregate monetary demand	货币总需求量	aircraft passenger insurance	飞机乘客险
aggregate tonnage (船舶的)	总吨位	airmail bill of lading	航邮提单
aggregate value	总合价值	airmail delivery bill	航空邮寄单
aggregate yield	总产量	all-in price	各费在内的价格
agio	贴水	all risks	一切险
agiotage	股票买卖 ; 抄汇投机	allied company	联号

- allotment 拨款
- allowance and rebates 折让
和回扣
- allowance clause 宽容条款
- allowance in kind 实物津贴
- allowance on sales 销货折让
- alongside delivery 船边交货
- amalgamation of business 公
司合并
- amicable allowance 友好让价
- amicable compositeur 友好调
解人
- amicable composition 友好调
解
- amortization 摊销
- amortized cost 摊余成本
- amount in figures 小写金额
- amount in words 大写金额
- amount insured 保险金额
- amounts differ 金额不符
- amusement industry 娱乐业
- amusement shares 娱乐业股
票
- analog computer 模拟电脑
- anchorage 锚地
- anchorage charges 锚泊费
- annual income 年薪
- annual value 常年价值
- anti-dumping code 反倾销法
(规)
- anti-dumping duty 反倾销税
- anti-false system 防伪系统
- anti-inflation measures 反通
货膨胀措施
- anti-trust laws 反托拉斯法
- apartment to let 公寓招租
- APL APL 语言
- appellant 上诉人
- appellee 被告
- appellor 控诉人
- application for exchange 外汇
申请书
- application for export licence
出口许可证申请书
- application for import licence
进口许可证申请书
- application for import quota
进口配额申请书
- application for quotation (证
券)上市申请

application for shares	认股申 请书	市价上涨	
application for space	舱位申 请书	appropriation act	拨款法案
applied economics	应用经济 学	appropriation budget	岁出预 算
appointed foreign exchange bank	指定外汇银行	appropriation ledger	拨款分 类账
appointed surveyor	指定检验 人	appropriation line	拨款项目
apportioned charges	摊派费 用	arbitrage of exchange	外汇套 购
apportioned cost	分摊成本	arbitrage of stocks and shares	套购证券
apportioned tax	分摊税	arbitrage rate	套购汇率
appraisal company	估价公司	arbitral award = arbitration award	仲裁裁决
appraisal of damage	估损	arbitral body	仲裁机构
appraisal of plant assets	设备 资产的估价	arbitration law	仲裁法
appreciate	涨价, 评价	arbitration tribunal	仲裁法庭
appreciation	增值, 涨价	arm's length price	公平价格
appreciation of currency	货币 升值	arm's length quotation	正常 报价
appreciation of fixed assets	固定资产增值	arm's length transaction	公 平交易
appreciation of market prices		arrears	拖欠尾数
		Asiandollars	亚洲美元
		Asian-dollar bonds	亚洲美元

债券	associated bank	联合银行
Asian-dollar market	associated company	联营公 司
元市场	at a discount	按贴水价格
assembled product	at a premium	按升水价格
品	at best	最佳价
assembly chart	at current cost	按现时成本 计算
装配图	at current price	按现价
assembly industry	at dock	码头交货(价)
装配工业	at factory	工厂交货(价)
assembly line	at godown	仓库交货(价)
装配线	at par	按票面价值
assembly plant	at sight	即期付款
装配工厂	at the market	按现行市场价 格
assembly shop	attribute	品质
装配车间	attributive classification	品质 分类
assessable stock	auction	拍卖
可估计股票	auction market	拍卖市场
asset turnover	auction price	拍卖价格
资产周转率	auction room	拍卖行
assets and liabilities	auction sale	拍卖
资产与 负债	auctioneer	拍卖人
assets and liabilities accounts		
资产负债账户		
assets cover		
资产抵偿		
assets income		
资产收益		
assets revaluation		
资产重估		
assignment		
转让		
assignment clause		
转让条款		
assignment of interest		
权益 转让		
assignment of policy		
保险单 转让		

- audit instruction 查账指南
- austerity program 紧缩计划
- autarky 自给自足政策
- authorized bank 授权银行
- authorized bond 批准发行的
债券
- authorized mortgage bond 额
定抵押债券
- authorized representative 授
权代表
- authorized signatory 有权签
署人
- auto container 卡车货柜
- automat 自动售货机
- automated teller machine 自
动取款机
- automatic calling number 自
动呼叫号码
- automatic data processing 自
动数据处理
- automatic import quota system
自动进口配额制
- automatic payment 自动付账
- automatic supermarket 自动
化超级市场
- autonomous tariff 自主税率
- auxiliary books 补助账簿
- auxiliary coin 辅币
- auxiliary facilities 辅助设备
- available cash 可用现金
- available income 可用收入
- average contribution (共同)
海损分摊
- average cost 平均成本
- average earnings 平均收益
- average inventory 平均存货
- aviation and travel 航空和旅
行(险)
- avoidance of policy 保单失效
- avoidance of tax 逃税
- avoidance of the contract 合
同的废止
- avoirdupois 常衡
- award 中标, 裁决
- award meeting 决标会议

B

- back (在票据上)背书
- back 过期的,拖欠的;未付的
- back a bill 在票据上背书
- back a check 在支票上背书
- back freight 退货运费;不足运费
- back letter 赔偿保证函
- back order 拖欠定货,延期定货
- back order memo 延期交货通知单
- back pay 拖欠工资,欠薪
- back-to-back account 对开账户
- backdate 倒填日期,填早日期
- backdated bill 倒填日期的单据
- backdoor financing 后门筹资,后门融资
- back-to-back letter of credit 对开信用证
- bad debt expense 坏账费用
- bad debt insurance 坏账保险
- bad debt policy 坏账保险单
- bad debt ratio 坏账比率
- bad debt recoveries 收回坏账(呆)账或冲销坏账,坏账收回
- bad debt reserve 坏(呆)账储备金
- bad debt written off 销册的坏账,坏账冲销
- bad money drives out good money 劣币驱逐良币
- bailment [法律]财物的)委托,保释
- bailor [法律]委托人
- bait-and-switch selling [美]

- 诱售法, 诱饵销售法
- balance due from 人欠(指债务人尚未偿还的贷款)
- balance due to 欠人(指欠他人的账款)
- balance sheet 资产负债表
- bank account 银行往来账户
- bank bill 银行汇票
- bank cable transfer 银行电汇
- bank card 银行信用卡
- bank chain 连锁银行
- bank charges 银行手续费
- bank check 银行支票
- bank cheque 银行支票
- bank clearing (票据) 银行清算
- bank consortium 银行财团
- bank credit¹ 银行信贷
- bank credit² 银行信用证
- bank debenture 银行债券
- bank demand 银行见票即付
- bank deposits 银行存款
- bank discount 银行贴现
- bank discount rate 银行贴现率
- bank hours 银行营业时间
- bank interest 银行利息
- bank investment 银行投资
- bank invoice 银行发票
- bank liquidity 银行资产流动性
- bank loan 银行贷款
- bank long bill 银行长期票据
- bank merger 银行合并
- bank money 存款货币
- bank money order 银行汇款单
- bank of banks 中央银行, 银行的银行
- bank of deposit 开户(存款) 银行
- bank of discount 贴现银行
- bank of emission 发行银行
- bank of exchange 汇兑银行
- bank overdraft 银行透支(额)
- bank post bill 银行邮政汇票
- bank post remittance 银行邮汇
- bank rate of discount 银行贴

现率

bank rate of exchange 银行
汇率

bank register 银行往来登记
簿

bank reserves 银行储备金

bank statement 银行财务报
表

bank stock 银行股本

bank telegraphic transfer 银
行电汇

bank transfer 银行间的转账

banker's bank 中央银行

banker's call rate 银行活期
贷款利率

banker's credit 银行信用证

banker's discount 银行贴现

banker's enquiry 银行证信

banker's order 定期付款指
令

banking 银行业 金融

banking capital 银行(运用)
资本

banking fund 银行基金

banking power 银行贷出能

力

bargain money 定金

bargain offer 廉价优待

bargain price 特廉价

bargain sale 大减价

bargaining 讨价还价, 议价

bargaining policy 互惠通商
政策

bargaining power 讨价还价
的能力

bargaining tariff 互惠协定关
税

barrier 壁垒

barrier to entry 进入(市场)
壁垒

barrier to trade 贸易壁垒

barter agreement 易货协定

barter business 易货生意

barter contract 易货合同

barter deal 易货交易

barter scheme 易货方案

barter system 易货制

barter trade 易货贸易

barter transaction = barter deal

base cargo 基本大宗货