

A New English-Chinese Dictionary Of International Finance

最新实用英汉国际金融词典  
(附中文索引)

主 编 谢亚琴  
副主编 钟秀平  
编 者 (以姓名的拼音为序)  
冯 军 郝 姗 李景琦  
刘 彦 郭丽娜 谢亚琴  
张文文 钟秀平 周可荣

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## A a

- “advise fate” “请告支票命运”  
**a basket of currencies** 一揽子货币  
**a basket of exchange rate in SDR** 特别提款权的一揽子汇价  
**A class** 甲级  
**A share** A 股  
**a single delivery** 单批交货  
**a/c No. = account number** 账号  
**A/R = account receivable** 应收账款  
**abandon** 弃权, 作废, 到期, 拒收, 终止  
**abandonment of option** 放弃期权  
**abandonment value** 清算价值  
**abate a price** 还价  
**abatement** 减价, 打折扣  
**abatement claim** 请求减免  
**abatement of inflation** 减轻通货膨胀  
**abatement of taxes** 减税  
**abeyance** 中止  
**abide** 遵守(法律、合同等)  
**abide by a contract** 遵守合同  
**abide by contracts and keep promises** 重合同, 守信用  
**ability to compete** 竞争能力  
**ability to pay** 支付能力  
**ability to react to market conditions** 市场反映能力  
**ability to repay in foreign exchange** 外汇偿付能力  
**ability to repay loans** 借贷偿还能力  
**abnormal exchange** 非正常交易, 非正常行市  
**abnormal exchange rate** 异常汇价  
**abnormal exchanges** 非正常汇兑  
**abnormal loss** 非正常损失  
**abnormal profit** 超额利润  
**abnormal risk** 非正常风险  
**abode** 营业所  
**aboriginal cost** 原始成本  
**abortive savings** 中途停止的储蓄  
**above full carry market** 超满持仓市场  
**above norm** 超额  
**above par** 超出票面价值  
**above par value** 高于面值  
**above quota** 超过定额  
**above target profit** 超额利润  
**above the line** 线上指标, 账上项目  
**above-the-line budget** 线上预算, 账上项目预算  
**above-the-line expenditure** 线上项目支出, 账上项目支出  
**abrogate original contract** 取消原合同原合同  
**abrupt turn of the trend of price** 价格趋势突转  
**absence of business** 无生意  
**absence of restrictions** 缺乏约束力  
**absence rate** 缺勤率  
**absentee control** 无人管理或控制  
**absentee ownership system** 虚所有权制度  
**absolute acceptance** (票据)无条件承兑  
**absolute advantage** 绝对优势, 绝对利益  
**absolute assignment** 完全转让  
**absolute bond** 不附条件的债券  
**absolute contract** 不附加条件的合同  
**absolute contract** 不附加条件的合同  
**absolute conveyance** 无条件转让  
**absolute cover** 绝对保险额, 全额保险  
**absolute delivery** 无条件交付  
**absolute endorsement** 无条件背书  
**absolute fixed capital** 绝对固定资本  
**absolute increase** 绝对增长数  
**absolute inflation** 绝对通货膨胀  
**absolute interest** 绝对权益  
**absolute liability** 绝对赔偿责任  
**absolute order to pay** 单纯支付命令  
**absolute par** 绝对平价  
**absolute par of exchange** 固定外汇合同  
**absolute priority rule** 绝对优先规则  
**absolute promise to pay** 绝对无条件付款  
**absolute sales agreement** 无条件交易协定  
**absolute subscription** 募集确定条件的公债  
**absolute surplus value** 绝对剩余价值  
**absolute title** 绝对所有权  
**absolve tax** 豁免税款  
**absorb** 承担(费用等), 账户之间的分摊转账  
**absorb foreign capital** 吸收外资  
**absorb idle funds** 吸收游资  
**absorbed burden** 已分摊间接费用  
**absorbed cost** 非直接生产成本, 完全成本  
**absorbed declination** 已承担的跌价  
**absorbed overhead** 已分配间接费用, 已吸入产品的间接成本  
**absorbed security** 已吸纳证券  
**absorbing ability** 吸收概率  
**absorption** 1. 承运人(间)的承诺, 归纳 2. (指费用、成本等)分摊  
**absorption account** 归纳账户  
**absorption costing** 归纳成本计算  
**absorption of market** 市场容量  
**absorption of surplus funds** 剩余资金吸收  
**abstract account** 月计账户  
**abstract book** (收支)摘要簿  
**abstract invoice** 摘要发票  
**abstract of account** 对账单  
**abstract of financial statement** 财务报表摘要  
**abundance of capital** 资金充足  
**abundance of offers** 很多报价  
**abuse of credit** 滥用信贷  
**abuse of trust** 滥用信用  
**abusive trading practice** 违规交易操作  
**accelerated cost recovery system** 加速成本回收制  
**accelerated depreciation method** 加速摊销法  
**acceleration in money circulation** 加快货币流通  
**acceleration of accounts receivable collection** 提前收回应收账款  
**acceleration of working fund turnover** 加快流动资金周转  
**accept** 认付, (汇票)承兑  
**accept a bill** 承兑期票  
**accept a bill of exchange** 承兑汇票  
**accept a draft** 承兑汇票  
**accept a draft on presentation** 承兑指示汇票  
**accept a quotation** 接受报价  
**accept an offer** 接受发盘  
**accept money deposits** 吸收存款  
**acceptability** 可承兑性  
**acceptable accounting principle** 公认的会计原理, 公认的会计原则  
**acceptable tax evasion** 可接受避税  
**acceptance** 承付, 承兑  
**acceptance advice** 承兑通知  
**acceptance against documents** 据单承兑  
**acceptance against export collection** 出口托收承兑  
**acceptance and rejection** 承兑与拒付  
**acceptance and settlement of import bills** 进口汇票的承兑和结算  
**acceptance bank** 票据承兑银行  
**acceptance bill** 承兑汇票

acceptance business

**acceptance business** 票据承兑业务  
**acceptance charge** 承兑费  
**acceptance check form** 验收单  
**acceptance commission** 承兑手续费  
**acceptance contract** 承兑合同  
**acceptance credit** 承兑信用证  
**acceptance fee** 承兑费  
**acceptance for honor** 担保承兑  
**acceptance in blank** 空白承兑  
**acceptance L/C** 承兑信用证  
**acceptance ledger** 承兑票据分类账  
**acceptance liability ledger** 债券承兑账  
**acceptance line** 最高承兑限额  
**acceptance market** 承兑市场  
**acceptance maturity record** 承兑票据到期记录  
**acceptance of offer** 接受报价  
**acceptance of promissory notes** 承兑期票  
**acceptance of the bid** 中标  
**acceptance payable** 应付承兑汇票  
**acceptance qualified as to place** 限制承兑票据  
**acceptance qualified as to time** 限时承付  
**acceptance rate** 票据承兑率  
**acceptance receivable** 应收承兑汇票  
**acceptance risk** 承兑风险  
**accepted bill** 已承兑汇票  
**accepted bill of advice** 承兑通知书  
**accepted bond** 已承付债券  
**accepted draft** 已承付汇票  
**accepted stock** 已认购股票  
**accepting rate of exchange** 外汇承兑率  
**acceptor** 承兑人  
**acceptor for honor** 信用承兑人  
**access** 信用卡系统, 增长  
**access card** 赊购卡, 信用卡  
**access to information in short** 信息不灵  
**accession rate** 就业增长率  
**accession tax** 财产增值税  
**accommodate sb. with a loan** 向……提供贷款  
**accommodate the loan demand** 融通贷款的需求  
**accommodation** 1. 舱位 2. 融通  
**accommodation acceptor** 通融票据接受人  
**accommodation allowance** 住房津贴  
**accommodation B/L** 通融提单  
**accommodation bill** 通融汇票  
**accommodation bill of lading** 通融提单  
**accommodation check** 远期支票  
**accommodation endorsement** 通融票据背书  
**accommodation of fund** 资金融通, 筹资  
**accommodation paper** 通融票据  
**accommodation party** (票据上的)融通人  
**accommodation trade** 串通交易  
**accommodator** 贷款人, 调解人  
**accomplished bill of lading** 已经提货的提单  
**account** 账目, 账户  
**account activity** 账务动态  
**account analysis** 账目分析  
**account and secretary** 账房  
**account balance** 账户余额, 结平的账户, 清讵  
**account balance aging analysis** 账款余额账龄分析  
**account book** 会计簿册, 账户分类  
**account books auditing** 会计账簿审计, 账簿审计  
**account business accounting system** 会计核算制度  
**account classification** 账户分类  
**account closing procedure** 结账程序, 结算手续  
**account code** 账号  
**account current** 往来账目, 活期存款账户  
**account day** (英)结算日  
**account debtor** 债务人, 账目借方  
**account distribution** 账户选取

**account distribution memorandum** 入账通知单, 账户分配通知单  
**account due** 应收到期账款  
**account en route** 未结账  
**account executive** 账户监管人  
**account for one's own** 私人账户  
**account form** 账户式  
**account form of balance sheet** 账户式资产负债表  
**account form of income statement** 账户式收益表  
**account formality charge** 账户手续费  
**account holder** 账户持有人  
**account in dispute** 有争议的账户  
**account in transit** 在途账目  
**account interest** 应计利息  
**account item** 账目  
**account ledger** 账簿  
**account note** 账单, 账目  
**account number** 账号  
**account of bankruptcy** 破产账  
**account of business** 营业报告书  
**account of cash in vault** 库存现金簿  
**account of finance** 财务账  
**account of income statement** 收益账  
**account of money** 现金账户  
**account of payments** 支出账户  
**account of purchase** 购货账单  
**account of receipt** 收入表, 收入账户  
**account of the exchequer** 资金账, 国库账, 金库账  
**account officer** 会计主管  
**account paid** 账项付清, 已付款  
**account payable ledger** 应付款分类账  
**account payable register** 应付款登记簿  
**account payable subsidiary ledger** 应付款明细账  
**account payments** 支出账户  
**account receivable** 应收账款  
**account receivable discounted** 应收账款贴现  
**account receivable ledger** 应收款明细账, 应收款分类账  
**account receivable register** 应收账款登记簿  
**account records of performance** 报表  
**account sales** 售货清单  
**account settled** 已付讵账户, 决算  
**account stated** 对账单, 细账, 确定清单  
**account statement** 账单  
**account to give** 支出账目  
**account to receive** 收入账目  
**account transaction** 账目事务  
**account transfer** 转账科目  
**account transfer memo** 转账通知单  
**account turnover** 周转账户  
**account type** 账目分类标记  
**account with power of attorney** 授权账户  
**account working** 业务账户  
**account year** 会计年度  
**accountability** 责任制度  
**accountability for assets** 资产的会计责任  
**accountable officer** 会计主管人  
**account-account dealing** 对账交易  
**accountancy law** 会计法  
**accountant** 会计师, 会计员  
**accountant and auditor** 会计兼审计  
**accountant and internal auditor** 会计师兼内部审计  
**accountant's auditing schedule** 会计师审计一览表  
**accountant's firm** 会计公司  
**accountant's report** 会计师查账报告  
**accountants auditing** 会计师审计  
**accounting** 1. 会计学 2. 结算账目  
**accounting act** 会计法  
**accounting and auditing bulletins** 会计, 审计报告  
**accounting and financial audit** 会计及财务审计

<b>accounting and review service</b> 会计、检查服务	<b>accrued interest payable</b> 应付未付利息
<b>accounting audit</b> 财务审计	<b>accrued liability</b> 应计负债
<b>accounting basic evidence</b> 会计基础证据	<b>accrued profits</b> 应计未计利润
<b>accounting book</b> 账簿	<b>accrued revenue</b> 应计收入
<b>accounting department</b> 会计部门	<b>accumulate</b> 累计, 累积
<b>accounting document</b> 会计凭证	<b>accumulate at interest</b> 将利息滚入本金计算复利
<b>accounting errors</b> 会计差错	<b>accumulate position</b> 累积头寸
<b>accounting estimate</b> 会计估价	<b>accumulated amount</b> 本利和
<b>accounting evidence</b> 会计证据	<b>accumulated earning tax</b> 类积收益税
<b>accounting exposure</b> 会计风险, 会计受险承度	<b>accumulated preferred stock</b> 累积优先股
<b>accounting files</b> 会计档案	<b>accumulated profit</b> 累积利润
<b>accounting firm</b> 会计事务所	<b>accumulated savings</b> 累计储蓄
<b>accounting fiscal year</b> 会计年度	<b>accumulated surplus</b> 累积盈余
<b>accounting for acceptance</b> (票据等)承兑结算的会计处理	<b>accumulated value</b> 累积价值
<b>accounting law</b> 会计法	<b>accumulation of capital</b> 资本积累
<b>accounting legislation</b> 会计法案	<b>accumulation of stocks</b> 囤积股票
<b>accounting manual</b> 会计规程	<b>accumulation rate</b> 累积利率
<b>accounting of balance sheet</b> 会计资产负债表	<b>accumulative dividend</b> 累积股息
<b>accounting payment</b> 转账付款	<b>accumulative loan repayment</b> 已偿还贷款的累积金额
<b>accounting period</b> 会计期	<b>accumulative stock</b> 股息累计股本, 累积股息的股票
<b>accounting policy</b> 会计政策	<b>achievement ratio of bond floatation</b> 债券发行实现率, 债券流动实现率
<b>accounting practice</b> 会计惯例	<b>achieving maximum economic result through a minimum expenditure of labor</b> 以最小的劳动付出获得最大经济效益
<b>accounting principle generally accepted</b> 公认会计原则	<b>ACI code of Behavior in Dealing</b> 国际协会交易规则
<b>accounting principles</b> 会计原理	<b>acknowledge</b> 确认收悉
<b>accounting process</b> 记账程序	<b>acknowledge receipt</b> 确认收到
<b>accounting records</b> 会计记录	<b>acknowledgement of debt</b> 确认债务
<b>accounting report</b> 财务报表	<b>acknowledgement of receipt</b> 回执, 收据
<b>accounting statement</b> 会计报表	<b>acquired fund</b> 取得的资金
<b>accounting statement auditing</b> 会计报表审计	<b>acquisition</b> 收购
<b>accounting system</b> 财会系统	<b>acquisition cost</b> 取得成本, 购置成本
<b>accounting title</b> 会计科目	<b>acquisition of beneficiary</b> 取得受益债权
<b>accounting transaction</b> 会计业务	<b>acquisition of claim</b> 取得他人的债权
<b>accounting treatment</b> 会计处理	<b>acquisition of debenture</b> 获取债券, 购买债券
<b>accounting verification</b> 会计核对	<b>acquisition of foreign currency</b> 取得外汇
<b>accounting vocation auditing</b> 会计工作审计	<b>acquisition of right</b> 权益的取得
<b>accounting voucher</b> 会计凭证	<b>acquisition price</b> 购置价格
<b>accounting year</b> 会计年度	<b>acquittal</b> 清偿
<b>accounts and businesses audit of accounting</b> 会计账务审计	<b>across-the-board tariff reduction</b> 全面降低关税
<b>accounts and statements auditing</b> 账表审计	<b>across-the-board tax cut</b> 全面减税
<b>accounts due</b> 应收款	<b>act</b> 1. 法令 2. 行为
<b>accounts of application of funds</b> 资金运用表	<b>act in law</b> 法律行为
<b>accounts of receipts and payments</b> 收支表	<b>act incurring liability on the treasury</b> 形成国库债券的行为
<b>accounts payable</b> 应付账款	<b>act of bankruptcy</b> 破产法
<b>accounts to give</b> 支出会计科目	<b>act of business tax</b> 营业税法
<b>accounts to receive</b> 应收账款	<b>act of commission</b> 委任行为
<b>accredit</b> 信托, 委派	<b>act of company</b> 公司法
<b>accredited buyer</b> 开证申请人	<b>act of concealment</b> 隐匿行为
<b>accredited party</b> 信用证申请人	<b>act of God</b> 不可抗力, 天灾
<b>accreditee</b> 信用证受益人	<b>act of insolvency</b> 无偿还能力的行为
<b>accreditor</b> 授予信用人	<b>action for indemnity</b> 要求赔偿的诉讼
<b>accretion concept of income</b> 收益的自然增值概念	<b>action in person</b> 债券诉讼
<b>accretion to the capital</b> 资本增值	<b>action nominative</b> 记名股票
<b>accrual</b> 应计的	<b>action of debt</b> 讨债诉讼
<b>accrual accounting</b> 权责发生制的会计	<b>action of rescission</b> 解除合同的诉讼
<b>accrual basis of accounting</b> 会计权责发生制	<b>action on a contract</b> 因合同引起的诉讼
<b>accrual of discount</b> 应计贴现	<b>activate business</b> 扩展业务
<b>accrual of interest</b> 应计利息	<b>active account</b> 流动账户, 有效账户
<b>accrued assets</b> 应计资产	<b>active adjustment of auditing plan</b> 审计计划主动调整
<b>accrued basis income</b> 应计制收益	<b>active assets</b> 流动资产
<b>accrued bond interest</b> 应付未付债券利息, 应计债券利息	<b>active auditing</b> 主动审计
<b>accrued dividend</b> 应计红利, 应计股利, 应计股息	<b>active balance</b> (贸易)顺差
<b>accrued expenditure cost</b> 应计支出成本	<b>active balance of payments</b> (国际)收支盈余, 收支顺差
<b>accrued expense</b> 应计费用	<b>active bank account</b> 尚有存款的银行户头
<b>accrued income</b> 应计收益	<b>active blockage</b> 主动禁止兑换
<b>accrued interest</b> 应计利息	<b>active bond</b> 活跃债券
<b>accrued interest in red</b> 应付利息	

active bond crowd

**active bond crowd** 活跃债券交易商  
**active business** 银行授信业务  
**active business of a bank** 银行主动业务  
**active capital** 流动资本, 活动资本  
**active circulation** 流通额  
**active conduct of business** 业务活动  
**active money** 流通货币  
**active of balance payment** 国际收支顺差  
**active reserve** 活动准备金  
**active securities** 活跃证券, 流通有价证券, 热门证券  
**active stock** 现行行情股票  
**active trade balance** 贸易顺差, 贸易出超  
**active trading month** 开始交易的月份, 交易活跃的月份  
**active trust** 有经营权的信托  
**actively traded securities investment** 热门证券投资  
**activity account** 业务账户  
**activity accounting** 作业会计  
**activity in international banking** 国际银行活动  
**actual amount of income tax** 实缴所得税额  
**actual amount of taxes withheld** 实际扣缴税款的金额  
**actual assets** 实际资产  
**actual capital** 实际资本  
**actual capital coefficient** 实际资本系数  
**actual cash balance** 实际现金余额  
**actual cash value** 实际现金价值  
**actual cost** 实际成本  
**actual damages** 实际损失  
**actual debts** 实际债务  
**actual delivery and symbolic delivery** 实际交货和象征性交货  
**actual demand** 实际需求  
**actual dishonor** 拒付, 拒绝承兑  
**actual effect** 实效  
**actual efficiency** 实际效率  
**actual expenditures** 实际开支  
**actual goods** 现货  
**actual gross national product** 实际国民生产总值  
**actual hard cash** 现款  
**actual income** 实际收益  
**actual market** 现货市场, 实际市场  
**actual market rate** 实际市场汇价  
**actual no par value stock** 实际无面值的股票  
**actual performance** 实际完成情况, 实债  
**actual position of exchange** 实际外汇头寸  
**actual practice** 实务  
**actual price** 实价  
**actual profit** 实际利润  
**actual quotation** 实际交易值  
**actual quotation market information** 行情  
**actual rate** 实际利率, 实际汇率  
**actual receipts** 实际收入  
**actual sample** 实物样品  
**actual selling price** 实际售价  
**actual spread** 实际差幅  
**actual system** 权责发生制  
**actual tariff** 实际关税  
**actual total loss** 实际全损  
**actual transaction** 现货交易  
**actual weight** 实际重量  
**actual yield rate** 实际收益率  
**actually outstanding** 实际发行额  
**actuals** 现货, 实货  
**ad val.** (拉)从价  
**ad valorem** (拉)从价税  
**ad valorem and specific duty** 从价税和从量税  
**ad valorem bill of lading** 货值提单  
**ad valorem duties** 从价关税  
**ad valorem freight** 从价运费

**ad valorem import duty** 从价进口税  
**ad valorem property tax** 从价财产税  
**ad valorem rate of duty** 从价税率  
**ad valorem rate of tariff** 从价关税率  
**ad.** 广告  
**ad. budget** 广告预算  
**add on interest** 追加利息  
**added item of expenditure** 追加支出  
**added value** 增加值  
**added value tax** 增值税  
**adding cost** 追加成本  
**addition of assets** 资产扩充  
**addition to existing assets** 现有资产扩充  
**addition to reserves** 追加准备金  
**additional advance** 追加垫款  
**additional allocation** 增拨  
**additional allocation of credit fund to the bank** 增拨银行信贷资金  
**additional allowance** 额外津贴  
**additional appropriation** 追加拨款  
**additional assessable profit** 补加应税利润  
**additional assessment** 增补税捐, 追加税额  
**additional associate charge** 附加费  
**additional benefit** 额外利益  
**additional budget allocation** 追加预算  
**additional capital** 追加资本  
**additional charge** 附加费  
**additional circulation** 追加流通手段  
**additional cost** 附加费用  
**additional cover** 追加保证金  
**additional debt restriction** 追加借款限制  
**additional duty** 附加税  
**additional estimate** 追加概算  
**additional expenditure** 追加支出  
**additional facility** 额外贷款  
**additional finance** 额外资金  
**additional income** 额外收入  
**additional income tax** 附加所得税  
**additional investment** 额外投资  
**additional margin** 追加保证金  
**additional paid-in capital from pooling of interest** 联营附加股本  
**additional paid-in capital in excess of stated value** 超面值追加资本  
**additional part of bills** 票据附件, 期票附件  
**additional port charge** 港口附加费  
**additional profits tax** 超额利润税  
**additional quota** 追加限额  
**additional remittance** 追加备用金  
**additional reserves** 追加准备金  
**additional return** 余额报酬  
**additional risk** 附加险  
**additional security** 追加保证金  
**additional share** 增加股份  
**additional tariff** 加重关税  
**additional tax** 附加税  
**additional taxes** 任意加税  
**additional warrant money** 追加保证金  
**additionally collected interest on loan on bill** 票据贷款加收利息  
**additions to property through surplus** 由盈余增加的资产  
**address commission** 订舱佣金, 租船佣金  
**addressee** 收件人  
**adequacy of disclosure in financial statement** 财务报表披露的适当性  
**adequate amount of the money supply** 适当的通货供应量  
**adequate consideration** 充分的考虑  
**adequate foreign exchange reserve** 充足外汇储备额

<b>adequate gold and foreign exchange reserve</b> 适度的黄金外汇储备	<b>administrative staff</b> 行政管理人员
<b>adequate gold and foreign exchange reserve holdings</b> 适度黄金外汇储备持有额	<b>admissible assets</b> 认可资产, 有价值资产
<b>adequate of bank capital</b> 适度银行资本	<b>admission by investment</b> 投资入股
<b>adhesive revenue stamp</b> 印花税票	<b>admission of goods free of duty</b> 准许免税进口商品
<b>adjudication of bankruptcy</b> 宣布破产	<b>admitted assets</b> 有价值资产, 有清算值资产
<b>adjunct account</b> 附加账户	<b>admitted to dealings</b> 准予交易, 准许上市
<b>adjust account</b> 清理账目, 核算	<b>adoption of the budget</b> 预算核定
<b>adjust the letter of credit</b> 修改信用证	<b>adulterated accounting documents</b> 伪造会计凭证
<b>adjustable mortgage rate</b> 可调整抵押利率	<b>adulteration</b> 伪造
<b>adjustable peg</b> 汇率的波动限度	<b>advance</b> 垫款, 预付款
<b>adjustable peg system</b> 可调整的固定汇率制	<b>advance a/c</b> 预付款账户
<b>adjustable pegged rate</b> 可调整的固定汇率	<b>advance account</b> 预付款科目, 预支款
<b>adjustable-rate preferred stock</b> 可调股息优先股	<b>advance against approved collateral</b> 有合格担保的贷款
<b>adjusted</b> 调整后的	<b>advance against collateral</b> 需要担保的贷款
<b>adjusted basis</b> 调整基数	<b>advance against goods</b> 用商品抵押的预付款
<b>adjusted debit balance</b> 调整负债余额	<b>advance against securities</b> 证券担保贷款
<b>adjusted exercise price</b> 调整履约价	<b>advance allocation</b> 预付拨款
<b>adjusted futures price</b> 调整后的期货价格	<b>advance balance line</b> 股票涨落情况, 涨落线
<b>adjusted gross income</b> 调整后毛利	<b>advance bill</b> 预开汇票, 预付票据
<b>adjusted income method of preparing cash budget</b> 编制现金预算收益调整法	<b>advance bill of lading</b> 预借提单
<b>adjusted net profit</b> 调整后净利润	<b>advance business</b> 放款业务
<b>adjusted rate of return</b> 调整后投资利润率, 调整后报酬率	<b>advance by overdraft</b> 透支
<b>adjusted retained earnings</b> 调整后留存收益	<b>advance call</b> 预付保费
<b>adjusted statement of application of fund</b> 资金运用的调整表	<b>advance charges</b> 预付款
<b>adjusted trial balance</b> 调整后试算表	<b>advance collections</b> 预收款项
<b>adjusting accounts</b> 调整账户	<b>advance consignment-in</b> 寄销商品预付款
<b>adjusting entry</b> 调整分录	<b>advance consignment-out</b> 托销商品预付款
<b>adjustment</b> 调整额, 扣除额	<b>advance department</b> 放款部门
<b>adjustment accounts</b> 调整账户	<b>advance deposit</b> 预存款项, 预缴押金
<b>adjustment bond</b> 整理债券	<b>advance free of interest</b> 无息垫款
<b>adjustment entries</b> 整理账目	<b>advance freight</b> 预付运费
<b>adjustment inflation</b> 调整性通货膨胀	<b>advance from consignee</b> 承销人预付款
<b>adjustment item</b> 调整项目	<b>advance from customer</b> 预收客户款
<b>adjustment memo</b> 调整通知单	<b>advance in cash</b> 现金垫付
<b>adjustment mortgage</b> 公司改组整理过程中的抵押	<b>advance in price</b> 涨价, 价格上涨
<b>adjustment of account</b> 修正账单	<b>advance money</b> 预付款, 期票信贷
<b>adjustment of assets value</b> 资产价值的调整	<b>advance money on a contract</b> 预付合同定金
<b>adjustment of balance</b> 余额调整	<b>advance note</b> 预支票据
<b>adjustment of earnings of prior period</b> 前期盈余调整数	<b>advance on a promissory note</b> 期票信贷
<b>adjustment of exchange rate</b> 汇率调整	<b>advance on indent</b> 预收国外订货款
<b>adjustment of interest rate</b> 利率调整	<b>advance on subscription</b> 认购证券预付款
<b>adjustment of loan</b> 贷款调节	<b>advance payment</b> 预付款项
<b>adjustment preferred securities</b> 评定中产生的优先股票	<b>advance payment guarantee</b> 预付款担保
<b>adjustment premium</b> 经调整的保险费	<b>advance payment of bond</b> 债券提前偿还
<b>adjustment process of balance of payment</b> 国际收支调整	<b>advance received account</b> 暂收款科目
<b>adjustment to expenses</b> 费用调整	<b>advance received on indent</b> 委托购买暂收款
<b>adjustment to option contract</b> 期权合约调整	<b>advance redemption</b> 提前还清
<b>adjustment to revenue</b> 收益调整	<b>advance refunding</b> 提前转期, 套期转换
<b>administer</b> 管理人	<b>advance remittance</b> 预付汇款
<b>administered price</b> 限价	<b>advance requisition</b> 预支申请单
<b>administering authority</b> 管理当局	<b>advance upon collateral</b> 附属抵押贷款
<b>administration</b> 1. 政府 2. 管理当局	<b>advance versus decline</b> 涨跌股票比
<b>administration expenditure audit</b> 行政管理费支出审计	<b>advanced</b> 1. 预先的 2. 高级的
<b>administration of tax revenue</b> 税收管理	<b>advanced accounting</b> 高级会计
<b>administrative assets balance sheet</b> 营业资产负债表	<b>advanced B/L and stale B/L</b> 预借提单和过期提单
<b>administrative balance sheet</b> 营业资产负债表	<b>advanced capital</b> 预付资本
<b>administrative committee</b> 理事会	<b>advanced charges</b> 预付费用
<b>administrative department in charge of taxation</b> 税务主管部门	<b>advanced deposit</b> 预付押金
<b>administrative expenses</b> 行政办公费	<b>advanced freight</b> 预付运费
<b>administrative intervention</b> 行政干预	<b>advanced from customers</b> 预收客户款, 客户预付款
<b>administrative price</b> 管理价格	<b>advanced norm</b> 先进定额
<b>administrative protection</b> 行政性保护	<b>advanced price</b> 上涨了的价格
	<b>advanced total capital</b> 预付总资本
	<b>advance-decline line</b> 股票价格涨落线, 升降线
	<b>advance-decline ratio</b> 证券价格涨落比率
	<b>advancement</b> 放款, 垫付
	<b>advances on sales</b> 预收货款
	<b>advances received account</b> 预收款账户
	<b>advancing</b> 上涨

advancing market

**advancing market** 上扬市场  
**advantage** 利益, 优势  
**adventure** 投机买卖  
**adventure account** 风险账户  
**adverse balance** 贸易逆差, 贸易入超  
**adverse balance of payments** 国际收支逆差  
**adverse balance of trade** 贸易逆差, 贸易入超  
**adverse exchange** 逆汇  
**adverse trade balance** 贸易逆差  
**advice** 1. 通知书 2. 汇票票根  
**advice and pay** 通知付款  
**advice book** 通知登记簿  
**advice for collection** 托收委托书  
**advice for collection of documentary bill** 跟单汇票托收委托书  
**advice of arrival** 到货通知  
**advice of audit** 审核通知书, 查账通知  
**advice of authority to pay** 授权付款通知书  
**advice of bill accepted** 承兑票据通知  
**advice of bill collected** 票据收款通知  
**advice of charge** 付款通知书  
**advice of collection** 收款通知  
**advice of credit** 信用证通知书  
**advice of delivery** 发货单, 回执, 货到通知书, 交付通知书  
**advice of drawing** 支票或汇票通知书  
**advice of inward remittance** 汇入汇款通知书  
**advice of payment** 付款单  
**advice of receipt** 取款通知  
**advice of settlement** 结算单  
**advice of shipment** 装船通知  
**advice of shortage** 短装通知书  
**advice of transfer of L/C** 信用证过户通知书  
**advice sheet** 汇兑交易报告书  
**advise and pay** 外汇付款通知  
**advised line of credit** 已通知信用额度  
**advising bank** 通知行  
**advising charge** 通知手续费  
**affect** 偏差  
**affiliated company** 子公司, 联营公司, 关联企业公司  
**affix revenue stamps** 粘贴印花税票  
**afloat** 可流通  
**after arrival-of-goods draft** 货到后见票付款  
**after date** 出票后(……天付款)  
**after date bills** 发票日后付款汇票  
**after sight** 见票后(……天付款)  
**after sight bill** 见票后即付汇票  
**after the date of the check** 支票出票后  
**after-tax** 税后的  
**after-tax income** 税后所得  
**after-tax loan repayment** 税后还贷  
**after-tax profit** 扣除所得税后的利润  
**after-tax real rate of return** 税后实际收益率  
**after-tax yield** 付税后收益, 纳税后收益  
**against actual** 以期换现, 期货转现货  
**against all risks** 投保全险  
**against document** 凭单证  
**against letter of credit** 依据信用证  
**against sales confirmation** 凭销售确认书  
**against security** 担保贷款  
**aged fail** 逾期违约  
**agency bank** 代理行  
**agency commission** 代购手续费, 代理手续费  
**agency fee** 代理费  
**agency loan** 政府部门借款  
**agency marketing** 经纪人的买卖, 证券代理发行  
**agency securities** 机构证券  
**agency service** 代理业务, 代理服务  
**agency system** 信用机构制度

**agency transaction** 委托交易  
**agent bank** 代理(银)行  
**agent business on securities** 代理证券业务  
**agent commission** 代理佣金  
**aggregate** 总额, 总计, 总数  
**aggregate amount** 总计, 总金额  
**aggregate amount of letter of credit** 信用证总金额  
**aggregate balance sheet** 合并资产负债表  
**aggregate capital** 总资本  
**aggregate cash inflows** 现金流入总额  
**aggregate cash outflows** 现金流出总额  
**aggregate demand volume** 总需要量  
**aggregate dilution** 股权稀释总额  
**aggregate effective demand** 有效总需求  
**aggregate exercise price** 总履约价格  
**aggregate expenditure** 总支出  
**aggregate gross national product** 国民生产总值  
**aggregate indebtedness** 债务总计  
**aggregate indebtedness to capital ratio** 债务总额对资本比率  
**aggregate market** 综合市场  
**aggregate reserves** 总储备金  
**aggregate savings** 总储蓄额  
**aggregate supply** 总供给  
**aggregate turnover** 周转总额  
**aggregate utility** 综合效用  
**aggregation** 综合累计纳税  
**aggregative index number** 综合指数  
**aggregative indicator** 综合指标  
**aggressive growth** 过分增长  
**aggressive growth fund** 进取性增长基金  
**aggressive portfolio** 进取性投资组合  
**aging** 储备期, 账龄, 分期  
**aging accounts receivable** 应收账款的分期  
**aging of debtors** 债务人账龄分析  
**aging the account** 账龄分析  
**agio** 银行手续费, 贴水, 折扣  
**agio account** 折扣账, 贴水账目  
**agiotage** 证券经纪业务  
**agreed agency commission** 约定的代理佣金  
**agreed duty** 议定关税  
**agreed interest rate** 约定利率  
**agreed payment** 约定付款  
**agreed price range** 议定价格范围, 约定价格幅度  
**agreed quantity of trade** 议定贸易量  
**agreed rate** 协定运费率  
**agreed tariff** 协定关税  
**agreement account** 协定账目  
**agreement among underwriter** 承购商协议  
**Agreement of the International Bank for Reconstruction and Development** 世界银行协定  
**Agreement of the International Monetary Fund** 国际货币基金组织协定  
**agreement on buying option** 优先购买权协议  
**agreement on commerce** 通商协定  
**agreement sterling** 英镑支付协定  
**agreement tariff** 关税协定, 协定税则  
**agreement to sell** 经销协定  
**agricultural bank** 农业银行  
**agricultural credit bank** 农业信贷银行  
**agricultural duty** 农业税  
**agricultural finance** 农业金融  
**agricultural product price** 农产品价格  
**agricultural special duty** 农业特产税  
**agricultural tax** 农业税  
**agriculture revenue** 农业收入  
**agriculture tax revenue** 农业税收  
**aid** 援助  
**aid account** 援助账户

<b>aid bond</b> 补助公债	<b>altered bill</b> 更改的票据
<b>aid funds</b> 援助基金	<b>altered bill of lading</b> 更改的提单
<b>aid loan</b> 援助贷款	<b>alternation</b> 更正
<b>air bill</b> 航空运输提单	<b>alternation delivery procedure</b> 改变交割程序
<b>air consignment note</b> 空运托运单	<b>alternation of bill</b> 更改票据
<b>air pocket</b> 定额发行的股票行情突然下跌	<b>alternation of port of departure</b> 变更起运港
<b>air pocket stock</b> 气袋股票	<b>alternation of port of destination</b> 变更目的港
<b>air-lines incorporated</b> 航空公司	<b>alternative delivery procedure</b> 可选择的交割程序
<b>air-mail transfer</b> 航空汇款	<b>alternative financial plan</b> 可选择的财务计划
<b>airreceipt</b> 空运收据	<b>alternative mortgage</b> 可选择抵押
<b>alien auditing letter</b> 委托审计书	<b>alternative mortgage instrument</b> 替代抵押信用工具
<b>alien bank</b> 外国银行	<b>alternative payee</b> 可替换的收款人
<b>alienation clause</b> 让与条款	<b>aluminum futures</b> 铝期货
<b>alienation economy</b> 转让经济	<b>amalgamated balance sheet</b> 合并资产负债表
<b>all capital earnings rate</b> 总资产收益率, 资产总额收益率	<b>amass</b> 积累, 积聚
<b>all charges paid</b> 全部费用已付	<b>amend L/C</b> 修改信用证
<b>all received</b> 收讫	<b>amend the amount of L/C</b> 修改信用证的金额
<b>all round price</b> 总价格	<b>amend the terms of L/C</b> 修改信用证的条款
<b>All Savers' Certificate</b> 免税储蓄证书	<b>amended invoice</b> 改正的发票
<b>all the amount</b> 总额	<b>amended offer</b> 更新的报价
<b>all-bank account</b> 全国银行账户	<b>amending clause</b> 修正条款
<b>all-embracing budget</b> 总括预算	<b>amendment advice</b> 修改通知书
<b>allied company</b> 子公司	<b>amendment commission</b> 修改手续费
<b>all-inclusive basis</b> 收益支出统扩制	<b>amendment of contract</b> 修改合同
<b>all-inclusive income statement</b> 总括性损益表	<b>amendment to L/C</b> 修改信用证
<b>all-money debenture</b> 全面抵押的公司信用债券	<b>amends</b> 赔款
<b>allocation</b> 拨款, (资金的)分配	<b>American bill</b> 美钞
<b>allocation efficiency</b> 分配效能	<b>American Depository Receipt</b> 美国股票托存收据
<b>allocation of charges</b> 费用的分配	<b>American Express Card</b> 运通(信用)卡
<b>allocation of cost to revenue</b> 成本按收益分配	<b>American option</b> 美式期权
<b>allocation of currency</b> 外汇或现金的分配	<b>American Stock Exchange Market Value Index</b> 美国证券交易所市价指数
<b>allocation of exchange</b> 外汇分配	<b>American Style</b> 美式期权交易式
<b>allocation of funds</b> 划拨资金	<b>amortization</b> 折旧, 摊销
<b>allocation of funds in floatation</b> 发行基金拨款	<b>amortization A/C</b> 股票偿还账
<b>allocation of profit</b> 利润分配	<b>amortization allowance</b> 折旧, 摊销准备, 备抵摊销
<b>allocation of risk</b> 风险分担	<b>amortization cost</b> 偿还费, 偿还资金
<b>allocation of share</b> 股票分配, 股金分配	<b>amortization fund</b> 折旧基金
<b>allocation of working fund</b> 流动资金支出	<b>amortization loan</b> 分期偿还借款
<b>allot the share in full</b> 分配全部股份	<b>amortization money table</b> 分期还款表
<b>allotment</b> 拨款股份, 分配数	<b>amortization of bond discount</b> 债券折价摊销
<b>allotment certificate</b> 股票分配通知书	<b>amortization of debenture expenses</b> 债券发行费用摊销
<b>allotment letter</b> 分派红利通知书	<b>amortization of debt</b> 债务分期偿还
<b>allotment money</b> 配股应缴款	<b>amortization of discount on funded debt</b> 长期债务的折价摊销
<b>allotment note</b> 配额通知单, 分付请求书	<b>amortization of intangible assets</b> 无形资产摊销
<b>allotment profit</b> 分配赢利	<b>amortization of premium</b> 溢价摊销
<b>allow a discount</b> 打折扣	<b>amortization payment</b> 分期付款
<b>allow part shipment</b> 允许分批装运	<b>amortized mortgage loan</b> 分期偿还的抵押贷款
<b>allow transshipment</b> 准许转船	<b>amortized value</b> 摊余价值
<b>allowable in general average</b> 可从共同海损项下获得补偿	<b>amortizing swap</b> 分期摊还周期
<b>allowable maximum amount</b> 最高允许限额	<b>amount</b> 金额, 总额
<b>allowance</b> 1. 折让 2. 补助, 津贴	<b>amount advanced</b> 预付金额
<b>allowance and rebate</b> 折让及回扣	<b>amount assured</b> 保险额
<b>allowance at cut rate</b> 折扣	<b>amount capitalized</b> 转入股本账, 资本化数额
<b>allowance for bad debts</b> 备抵坏账, 呆账备抵	<b>amount carried forward</b> 结转金额, 转下期
<b>allowance for exchange fluctuation</b> 外汇牌价允许波动范围	<b>amount carried over</b> 转下期金额, 转次页金额
<b>allowance to reduce marketable debt securities to market</b> 备抵有价证券跌价	<b>amount collected</b> 已收金额
<b>all-purpose audit program</b> 通用审计程序表	<b>amount covered</b> 保险金额
<b>all-purpose balance sheet</b> 通用资产负债表	<b>amount differ</b> 大小写金额不符
<b>all-purpose financial statement</b> 通用财务报表	<b>amount due to holding companies</b> 控股公司存款
<b>all-risk cover</b> 一切险保单	<b>amount guaranteed</b> 担保额
<b>all-risk insurance</b> 综合险	<b>amount in arrears</b> 欠款金额
<b>alongside bill of lading</b> 船边交货提单	<b>amount in cash</b> 现金额
<b>alongside ship delivery</b> 船边提货	<b>amount in dispute</b> 有争议的款项
<b>already-issued bond</b> 已发行债券	<b>amount in figures</b> 小写金额
<b>alter the letter of credit</b> 修改信用证	<b>amount in force</b> 有效金额, 有效保险
	<b>amount in words</b> 大写金额
	<b>amount invested</b> 投资额

amount issued

**amount issued** 借款额, 债券发行额  
**amount negotiated** 议付金额  
**amount not taken up** 未用金额  
**amount of a deal** 成交额  
**amount of actual balance** 实际金额  
**amount of an annuity due** 到期年金终值  
**amount of bad debt** 坏账金额  
**amount of balance** 账目余额  
**amount of bonus** 奖金额  
**amount of business** 交易额  
**amount of calculation** 计算量  
**amount of credit side** 贷方金额  
**amount of currency in circulation** 货币流通量  
**amount of debit side** 借方金额  
**amount of draft** 汇票金额  
**amount of earning for current year** 本年赢利额  
**amount of foreign exchange overbought** 外汇买入超额  
**amount of foreign exchange oversold** 外汇卖出超额  
**amount of guarantee** 担保金额  
**amount of income** 所得金额  
**amount of indebtedness** 债务总额  
**amount of liabilities** 负债金额  
**amount of loan** 贷款额  
**amount of loss** 亏损金额  
**amount of money issued** 货币发行量  
**amount of paper money in circulation** 纸币流通量  
**amount of payments** 支付金额  
**amount of profit** 利润额  
**amount of profit in the composition of price** 价格构成中的利润额  
**amount of sales** 销售额  
**amount of settlement** 清算金额  
**amount of the instrument** 票据金额  
**amount of the letter of credit** 信用证金额  
**amount of turnover** 周转总额  
**amount of work** 工作量  
**amount outstanding** 未偿款额  
**amount overpaid** 多付金额  
**ample cash reserves** 充分的现金储备  
**ample resources** 足够的资金  
**amply supported with funds** 资金充足  
**an amortization charge** 折旧提成  
**an average rate of interest** 平均利息率  
**an open account** 未结算账目  
**an opening of business** 交易机会  
**analysis** 分析  
**analysis certificate** 分析证书  
**analysis of account** 账户分析  
**analysis of account reports** 会计报表分析  
**analysis of auditing risk** 审计风险分析  
**analysis of bank audit** 银行审计分析  
**analysis of changes in accounting system** 会计制度变动的分析  
**analysis of cost variances** 成本差异分析  
**analysis of financial conditions** 财务状况分析  
**analysis of financial statements** 财务报表分析  
**analysis of income statement** 收益表分析  
**analysis of loan and discount of banks** 银行款和贴现分析  
**analysis of statements** 报表分析  
**analysis report** 分析报告  
**analysis sheet of a ledger account of auditing** 审计分类账分析表  
**analysis statement** 分析表  
**analysis technique** 分析法  
**analytic accounting** 分析会计学  
**analytic percent** 百分比分析法  
**analytic review** 分析审核  
**analytic trend** 分析趋势

**analytical method by index** 指数分析法  
**anchorage** 锚泊费  
**ancillary credit** 从属信用证  
**ancillary credit business** 辅助信贷业务  
**and interest** 另加利息  
**announce** 宣布, 通知  
**annual account** 年度账单  
**annual agent's fee** 年度代理费  
**annual amount** 年额  
**annual appropriation** 年度拨款  
**annual audit** 年度审计  
**annual audit report** 年度审计报告  
**annual average** 年平均数  
**annual balance** 年终结余  
**annual balance sheet** 年度资产负债表  
**annual budget** 年度预算  
**annual cash inventory audit** 年终现金清理审计  
**annual clean up** 年度获利  
**annual closing** 年度结算  
**annual closing audit** 年终结账审计  
**annual cost** 年度费用  
**annual data** 年度数据  
**annual earnings** 年收入, 年收益  
**annual expenditure** 年度支出  
**annual fee** 年度费用  
**annual financial report** 年度财务会计报告  
**annual financial statement** 年度财务报表  
**annual funding program** 年度资金计划  
**annual gradient** 年变化率  
**annual growth rate** 年增长率  
**annual improvement factor** 年增长系数  
**annual income** 年收入  
**annual increasing rate** 年递增率  
**annual inquiry** 年度调查  
**annual interest** 年息  
**annual loss** 年度损失, 年损  
**annual net profit** 年净利润  
**annual oscillation** 年波动  
**annual percentage rate** 年百分率  
**annual price review** 年度价格审计  
**annual program** 年计划  
**annual quota** 年度定额  
**annual rate** 年率  
**annual rate of profit** 年利润率  
**annual rate of return** 年度赢利率  
**annual receipts** 年度收入  
**annual reckoning** 年度计算  
**annual report** 年度报告  
**annual report on auditing and inspecting** 年度审计报告, 年度审计检查报告  
**annual report on exchange restriction** 外汇管制年度报告  
**annual return** 年报, 年表, 岁入  
**annual revenue** 年收入  
**annual revenue budget** 年度收入预算  
**annual review** 年度审计  
**annual settlement audit** 年终结算审计  
**annual settlement of accounts** 年终清算  
**annual statement of receipts and expenditures** 年度收支决算报告表, 年度收支决算书  
**annual survey** 年度调查  
**annual turnover** 年营业额, 年存货周转率  
**annually balanced budget** 年度平衡预算  
**annuity** 年金, 年表  
**annuity bond** 年金债券  
**ante** 预付款  
**antecedent** 先行的  
**antecedent money** 押金  
**antedated bill** 日期提前的票据

<b>antedated bill of lading</b> 日期提前的提单	<b>apply to the customs</b> 报关
<b>antedated check</b> 日期提前的支票	<b>appointed bank</b> 指定银行
<b>anti-avoidance legislation</b> 反避税法令	<b>appointed foreign exchange bank</b> 外汇指定银行
<b>anticipate</b> 预期, 提前	<b>appointed import licensing bank</b> 指定的进口签证银行
<b>anticipate balance</b> 结息期前预计余额	<b>appointed licensing bank</b> 指定办理进出口业务银行
<b>anticipate interest</b> 预计利息	<b>appointed surveyor</b> 指定检验人
<b>anticipate payment</b> 先期付款	<b>appointment of auditor</b> 委派审计师
<b>anticipate shipment</b> 提前装运	<b>apportion</b> 分摊
<b>anticipated</b> 预期的, 提前	<b>apportioned charges</b> 已分摊费用
<b>anticipated acceptance</b> 先期承兑	<b>appraisal capital</b> 评估资本
<b>anticipated cost</b> 预计成本	<b>appraisal for the credit</b> 对贷款的评价
<b>anticipated discount</b> 预付折扣	<b>appraisal increment</b> 重估增值
<b>anticipated inflation</b> 预期通货膨胀	<b>appraisal of assets</b> 资产估价
<b>anticipated interest</b> 预计利息, 预期利息	<b>appraisal of real estate</b> 不动产估价
<b>anticipation of lower price</b> 行情看跌	<b>appraisal profit and loss of securities held</b> 证券重估损益
<b>anticipation warrant payable</b> 预期应付凭单	<b>appraisal system of auditing</b> 审计评议制度
<b>anticipatory credit</b> 预支信用证	<b>appraise</b> 估价, 评价
<b>anticipatory hedge</b> 预防性套期	<b>appraisal of securities</b> 证券估价
<b>anticipatory hedging</b> 预期性套期保值	<b>appraising evidence of bank audit</b> 银行审计鉴证
<b>anticipatory L/C</b> 预兑信用证	<b>appreciated currency</b> 增值通货
<b>antidumping</b> 反倾销	<b>appreciated value</b> 增值价值
<b>antidumping act</b> 反倾销法	<b>appreciation</b> 升值
<b>antidumping duty</b> 反倾销税	<b>appreciation account</b> 拨款账
<b>anti-inflation policy</b> 反通货膨胀政策	<b>appreciation duty</b> 增值税
<b>antisubsidy</b> 反补贴	<b>appreciation in assets value</b> 资产增值
<b>antisubsidy duties</b> 反补贴税	<b>appreciation of capital</b> 资本增值
<b>AP = advice and pay</b> 通知付款	<b>appreciation of exchange rate</b> 汇率升值
<b>apparent condition of goods</b> 货物的外观状态	<b>appreciation of payment</b> 指定用途支付款项
<b>apparent damage on discharge</b> 卸货时外表明显受损坏	<b>appreciation potential</b> 增值潜力
<b>appeal to arbitration</b> 诉诸仲裁	<b>appreciation rate</b> 增值率
<b>appellate court</b> 上诉法庭	<b>appreciation tax</b> 增值税
<b>applicant collection</b> 托收款申请人	<b>appropriate</b> 拨作……费用
<b>applicant for a discount</b> 贴现人	<b>appropriate accounting treatment</b> 适当的账面处理
<b>applicant for letter of credit</b> 信用证申请人	<b>appropriated profit</b> 拨定利润, 已分配利润
<b>applicant for re-discount</b> 再贴现申请人	<b>appropriated retained earnings</b> 拨定的留存盈余
<b>application</b> 1. 申请 2. 应用	<b>appropriation</b> 1. 挪用 2. 拨款
<b>application and allotment account</b> 股票认购和分配账户	<b>appropriation account</b> 盈余分拨账户
<b>application for advice of transfer of L/C</b> 信用证转让申请书	<b>appropriation allotment</b> 支出分配数
<b>application for alternation of credit</b> 信用证修改申请书	<b>appropriation allotment budget</b> 经费分配预算
<b>application for credit card</b> 信用卡申请书	<b>appropriation analysis</b> 支出明细表
<b>application for drawback</b> 退款申请	<b>appropriation budget</b> 支出预算
<b>application for foreign exchange</b> 外汇申请书	<b>appropriation code</b> 支出预算编号
<b>application for import license</b> 进口许可证申请书	<b>appropriation encumbrance</b> 支出保留数
<b>application for letter of credit</b> 信用证开证申请书	<b>appropriation for annual expenditure</b> 年度预算拨款, 年度支出的拨款
<b>application for opening L/C</b> 开立信用证申请书	<b>appropriation for repayment of funded debt</b> 偿债支出拨款
<b>application for outward remittance</b> 汇出汇款申请书	<b>appropriation for special fund</b> 专用拨款, 专用基金拨款
<b>application for remittance</b> 汇款申请	<b>appropriation from surplus</b> 盈余的拨用
<b>application for retiring bill</b> 赎付票据申请	<b>appropriation fund</b> 支出预算基金
<b>application for shipment</b> 申请装船	<b>appropriation ledger</b> 支出预算分类账
<b>application for taxes drawback</b> 申请退还税款	<b>appropriation money</b> 拨款金额
<b>application for transfer</b> 转让申请书	<b>appropriation of income or surplus</b> 收入或盈余分配
<b>application for transfer of L/C in entirety</b> 信用证全部转让申请书	<b>appropriation of net income</b> 净利润分配
<b>application form for a banking account</b> 开立银行账户的申请书	<b>appropriation of principal</b> 拨用本金
<b>application of fund</b> 资金运用	<b>appropriation section</b> 盈余分拨部分, 盈余拨用部分
<b>application of fund statement</b> 资金运用表	<b>appropriation surplus</b> 指定用途款的盈余
<b>application right</b> 认购权	<b>appropriations from state treasury</b> 国家预算拨款
<b>application to pass goods through the customs</b> 报关单	<b>approved acceptance</b> 核定承兑汇票
<b>applied burden</b> 已分摊成本	<b>approved budget</b> 核定预算
<b>applied cost</b> 已分配成本	<b>approved budget allotment</b> 核定预算分配
<b>apply</b> 1. 使用 2. 申请	<b>approved delivery mechanism</b> 公认的交割机制, 核准的交割程序
<b>apply for collection</b> 托收申请	<b>approximation of price to value</b> 价格向价值靠拢
<b>apply for loan</b> 申请贷款	<b>arbitrage</b> 套利, 套汇
<b>apply for loans secured</b> 申请抵押贷款	<b>arbitrage accounts</b> 套利账, 套汇账
<b>apply for remittance</b> 汇款申请	<b>arbitrage business</b> 套汇业务
<b>apply the ax to non-productive expenditures</b> 削减非生产性开支	

arbitrage dealer

**arbitrage dealer** 套汇人, 套利人  
**arbitrage exchange** 套汇  
**arbitrage in security** 套购证券  
**arbitrage in stock** 股票套购  
**arbitrage of bond** 套购债券  
**arbitrage of direct exchange** 直接套汇  
**arbitrage of exchange** 套汇  
**arbitrage of indirect exchange** 间接套汇  
**arbitrage rates** 套汇率, 套利率  
**arbitrage transaction** 套汇交易, 套利交易  
**arbitrageur** 套汇人, 套利人  
**arbitral authority** 仲裁机构  
**arbitral award** 仲裁裁决  
**arbitral clause** 仲裁条款  
**arbitral tribunal** 仲裁法庭  
**arbitrary auditing** 任意审计  
**arbitrary price increase** 擅自提价  
**arbitration rate of exchange** 裁定汇率  
**arbitrator** 仲裁员  
**arm's length deal** 普通商业交易  
**arm's length dealing** 正常交易  
**arm's length price** 市价, 正常价格  
**arm's length pricing standard** 正常交易定价标准  
**arm's length system** 公平制度  
**arm's length transaction** 公平交易  
**arrange a loan with** 向……借款  
**arrangement fee** 银行贷款手续费  
**arrangement for settlement** 清算安排  
**arranger of bank loan** 银行贷款组织人  
**arrear** 余额, 尾数  
**arrearage** 滞纳金  
**arrears on preferred securities** 优先证券欠款  
**arrears** 余额拖欠  
**arrears of interest** 滞纳金  
**arrest inflation** 抑制膨胀  
**arrest the downward movement** 限制价格下跌  
**arrival at the port** 到达港口  
**arrival bill** 到期汇票  
**arrival notice** 到货通知  
**arrived sound value** 货到后价值无损  
**arson clause** 自行纵火不予赔偿的条款  
**article in custody** 保管的物品  
**article in great demand** 畅销货  
**article of average quality** 大路货  
**article receipt** 货物收据  
**articles of corporation** 公司章程  
**articulation of financial statements** 财务报表的勾稽关系  
**artificial accounting loss** 账面虚假亏损  
**artificial market** 人为市场  
**artificial person** 法人  
**as agreed** 按照合同  
**as per** 按照, 根据  
**as per advice** 按照通知  
**as per contract** 按照合同  
**as per sample** 与样品相符  
**ascendancy** 优势  
**ascertainment of loss** 确定损失  
**ASE Index** 美国股票交易所指数  
**Asiadollar** 亚洲美元  
**Asian Currency Unit** 亚洲货币单位  
**Asian dollar bond** 亚洲美元债券  
**Asian dollar bond market** 亚洲美元债券市场  
**Asian dollar credit market** 亚洲美元信贷市场  
**ask** 叫价  
**ask for a loan** 借款  
**ask rate** 要价  
**asked** 买方要价的  
**asked price** 要价, 出价, 卖价

**asked quotation** 卖价  
**assent** 同意, 赞成  
**assent and consent** 议会对预算案的赞成  
**assented bond** 同意调换的债券, 经持有人认可的债券  
**assented securities** 证券持有人同意更改发行条件的证券  
**assented stock** 同意股票  
**assess** 1. 摊派 2. 估定 3. 课税  
**assessable capital stock** 可催缴股本  
**assessed on capital** 对资本课税, 对资本征税  
**assessed valuation** 估定价值  
**assessment** 资产评估  
**assessment of risk** 风险估定  
**assessment share** 有票面外责任的股票  
**asset inventory shortage** 资产盘亏  
**asset out of account** 账外资产  
**asset-income ratio** 资产利润比率  
**asset-liability ratio** 资产负债比率  
**assets** 资产方, 资金, 债权, 资产  
**assets account** 资产账目, 资产账户  
**assets and liabilities** 资产与负债  
**assets and liabilities ratio** 资产负债比率  
**assets change statement** 资产变动表  
**assets cover** 资产担保  
**assets coverage** 资产担保率  
**assets hedge** 资产保值  
**assets inventory shortage** 资产盘亏  
**assets inventory surplus** 资产盘盈  
**assets of book** 账面资产  
**assets out of account** 账外资产  
**assets play** 资产游动  
**assets revaluation** 资产重估  
**assets valuation** 资产估价  
**assign** 过户, 转让  
**assign in blank** 不记名转让  
**assignable** 可转让的  
**assignable contract** 可转让合同  
**assignable credit** 可转让信用证  
**assignable expenses** 直接费用  
**assignable instrument** 可过户证券  
**assignable option** 可转让期权  
**assignable share** 股票转让  
**assignation** 转让  
**assigned claim** 转让债权  
**assigned in blank** 空白过户单  
**assigned purchases** 派购  
**assignee** 受让人, 受托者  
**assignment** 转让, 让与  
**assignment cost** 转让成本  
**assignment note** 转让通知  
**assignment of debt** 债权转让  
**assignment of hedging account** 套期保值账户证明书  
**assignment of income** 收益转让  
**assignment of interests** 利益转让  
**assignment of investment** 出资额转让  
**assignment of L/C** 信用证的转让  
**assignment of share** 股票转让  
**assignment privilege** 转让权利  
**assignment separate from certificates** 与财产证书分离的转让证书  
**assignment to creditor** 向债权人的转让  
**assignor** 转让人  
**assimilation** 同化, 融合  
**assistance payment** 补助金  
**association fee** 汇总账户  
**association of certified public accountants** 会计师公会  
**assumable mortgage** 可承担抵押合同  
**assumed bond** 认购债券  
**assumed general average** 假定的共同海损

<b>assumed settling date</b> 预定结算期	<b>audit for non-operating payments</b> 营业外支出审计
<b>assumption of mortgage</b> 承担抵押	<b>audit for special appropriation funds</b> 专项拨款审计
<b>assumption of risk</b> 承担风险	<b>audit for synthesis finance and character loan plan</b> 综合财政信贷计划审计
<b>assure of repaying interest of loan</b> 贷款付息保证	<b>audit investigation</b> 审计调查
<b>at a discount</b> 票面价格以下, 按贴水价格, 低于票面价值, 打折扣	<b>audit law</b> 审计法
<b>at a favorable interest rate</b> 按有利的利率	<b>audit machinery</b> 审计机构
<b>at a premium</b> 溢价, 加价	<b>audit memo</b> 查账通知
<b>at a profit</b> 获利	<b>audit method</b> 审计法, 查账法
<b>at a stipulated price</b> 按规定的价格	<b>audit note</b> 查账通知
<b>at arm's length</b> 按市价进行交易	<b>audit of account payable</b> 应付账款审计
<b>at best</b> 最佳价	<b>audit of account receivable</b> 应收账款审计
<b>at call</b> 短期拆借, 随时清偿	<b>audit of account titles</b> 会计科目审计
<b>at competitive price</b> 价格公道	<b>audit of accrued liability</b> 应计负债审计
<b>at cost</b> 按成本	<b>audit of balance sheet</b> 资产负债表审计
<b>at current price</b> 按当时价格, 按现行价格	<b>audit of bank economic responsibility system</b> 银行经济责任制审计
<b>at fair price</b> 价格公道	<b>audit of bank loan</b> 银行借款审计
<b>at fixed period</b> 定期	<b>audit of bank loan in commerce</b> 商业企业银行借款审计
<b>at market price</b> 按市价	<b>audit of bankrupt responsibility</b> 破产责任审计
<b>at maturity</b> 票据到期	<b>audit of benefit on current fund</b> 流动资金效益度审计
<b>at par</b> 平价, 照票面价	<b>audit of benefit on fixed fund</b> 固定资金效益度审计
<b>at premium</b> 溢价	<b>audit of collection and payment on customs duty</b> 关税征收审计
<b>at risk</b> 担风险	<b>audit of collection and payment on enterprise with foreign investment and foreign enterprise income tax</b> 外商投资企业和外国企业所得税征收审计
<b>at risk limitation</b> 风险极限	<b>audit of compensation on export</b> 出口赔款审计
<b>at short notice</b> 短期付款通知	<b>audit of compensation trade</b> 补偿贸易审计
<b>at sight</b> 见票即付	<b>audit of cost account</b> 成本核算审计
<b>at the close</b> 收盘价	<b>audit of costing benefit</b> 成本效益审计
<b>at the current rate</b> 以现行利率	<b>audit of current fund</b> 流动资金审计
<b>at the market</b> 市价指令, 市场指令, 市场订单, 按市价	<b>audit of deed tax</b> 契税审计
<b>at the market price</b> 按现行市场价格	<b>audit of depreciation of fixed assets</b> 固定资产折旧审计
<b>at the money</b> 两平期权, 币上期权	<b>audit of discount on export</b> 出口折让审计
<b>at the money option</b> 两平期权	<b>audit of domestic coordinate funds</b> 国内配套资金审计
<b>at the open</b> 开盘随市定价	<b>audit of domestic coordinate loans</b> 国内配套借款审计
<b>at the opening</b> 开盘价	<b>audit of economic benefit on fixed assets</b> 固定资产经济效益审计
<b>ATM = automated teller machine</b> 自动出纳机	<b>audit of economic contracts administration</b> 经济合同管理审计
<b>attached account</b> 法院查封账户	<b>audit of economy, efficiency and effectiveness</b> 经济、效率及效益审计, 三“E”审计
<b>attachment</b> 1. 附件 2. 扣押 3. 查封	<b>audit of enterprise liabilities malpractices</b> 企业债务弊端审计
<b>attachment ledger</b> 查封账册	<b>audit of enterprise with foreign investment and foreign enterprise income tax</b> 外商投资企业和外国企业所得税审计
<b>attest method of bank audit</b> 银行审计鉴定法	<b>audit of errors and malpractices of profit and distribution</b> 利润及其分配弊端审计
<b>attract foreign pounds</b> 吸引外国资金	<b>audit of errors and malpractices of special assets</b> 专项资产弊端审计
<b>attributable profit</b> 可分配利润	<b>audit of exchange gains or losses of joint venture</b> 合营企业汇兑损益审计
<b>auction market</b> 拍卖市场	<b>audit of exchange used for foreign import</b> 进口用汇审计
<b>audit</b> 审核, 审计, 核查账	<b>audit of expenditure</b> 支出审计
<b>audit account</b> 稽核账目, 查账	<b>audit of export trade</b> 出口贸易审计
<b>audit analysis</b> 审计分析	<b>audit of export trade duty refund</b> 外贸出口退税审计
<b>audit budget</b> 审计预算	<b>audit of extra-budgetary funds</b> 预算外资金审计
<b>audit bureau</b> 审计局	<b>audit of final accounts</b> 决算审计
<b>audit by comparison</b> 比较审计(法)	<b>audit of financial authorities</b> 财务职权审计, 财务授权审计
<b>audit by test</b> 抽样审计	<b>audit of financial expenditure</b> 财务支出审计
<b>audit by test and scrutiny</b> 抽查和细查相结合的审计, 抽查和细查审计法	<b>audit of financial revenue and expenditure</b> 财务收支审计
<b>audit certificate</b> 审计报告, 查账证明书	<b>audit of financial settlement</b> 财务结算审计
<b>audit collection and payment on industrial-commercial consolidated tax</b> 工商统一税征收审计	<b>audit of financial statement</b> 财务报表审计
<b>audit conclusion</b> 审计结论	<b>audit of fixed assets allocation and transfer</b> 固定资产调
<b>audit cost</b> 审计成本	
<b>audit department</b> 审核处	
<b>audit expenses</b> 审核费用	
<b>audit for balance account</b> 结算往来审计	
<b>audit for balance of budget</b> 预算结余审计	
<b>audit for balance of finance</b> 财政结余审计	
<b>audit for balance sheet</b> 资产负债表审计	
<b>audit for borrowing money from the bank</b> 银行借款审计	
<b>audit for credit operations</b> 信贷业务审计	
<b>audit for expenditure of state balanced budget</b> 国家决算支出审计	
<b>audit for non operating revenues</b> 营业外收入审计	
<b>audit for non-budgeting funds</b> 预算外资金审计	

audit of fixed assets leasing

拨审计  
**audit of fixed assets leasing** 固定资产租赁审计  
**audit of fixed assets scrapped and liquidated** 固定资产报废清理审计  
**audit of foreign economic trade** 对外经济贸易审计  
**audit of foreign exchange** 外汇审计  
**audit of foreign exchange deposit** 外汇存款审计  
**audit of foreign exchange dispatch in and out** 外汇调进调出审计  
**audit of foreign exchange loan** 外汇贷款审计  
**audit of foreign exchange payment on export** 出口外汇支出审计  
**audit of foreign exchange quota** 外汇额度审计  
**audit of fund management and use** 资金管理利用审计  
**audit of fund use on foreign exchange loan** 外汇贷款资金运用审计  
**audit of fund useful effect** 资金利用效果审计  
**audit of handling on accounts** 财务处理程序审计  
**audit of ineffective contracts** 无效合同审计  
**audit of invoice administration** 发票管理审计  
**audit of loan as working funds** 周转借款审计  
**audit of loan for capital stock** 股本借款审计  
**audit of loan for current fund** 流动资金借款审计  
**audit of loan for domestic reserve** 国内储备借款审计  
**audit of loan repayment with payable tax** 以税还贷审计  
**audit of loans** 贷款审计  
**audit of loans for special purpose** 专用借款审计  
**audit of national budget regulation fund** 国家预算调节基金审计  
**audit of national treasure business** 国库业务审计  
**audit of notes payable** 应付票据审计  
**audit of People's Bank of China** 中国人民银行审计  
**audit of petty cash** 备用金审计, 零用现金审计  
**audit of public loans** 公债审计  
**audit of receipt from export tax refund** 出口退税收入审计  
**audit of reserve fund** 后备基金审计  
**audit of returns** 赢利审计  
**audit of savings business** 储蓄业务审计  
**audit of settlement on foreign exchange accounts** 外汇账款结算审计  
**audit of special deposit** 专项存款审计  
**audit of special fund** 专项资金审计  
**audit of specific fund of agriculture** 农业专项资金审计  
**audit of tax gathering** 税款征收审计  
**audit of tax payment** 纳税审计  
**audit of tax refund** 税收退库审计  
**audit of tax registration** 税务登记审计  
**audit of tax relief** 减税免税审计  
**audit of treasury** 国库审计  
**audit of trust department** 信托部门的审计  
**audit of trust service** 信托业审计  
**audit of turnover reservation on goods & materials** 物资周转储备审计  
**audit of value added tax on import products** 进口产品增值税审计  
**audit of vault cash** 库存资金审计  
**audit on allocation of commerce profits** 商业企业利润分配审计  
**audit on banking business** 银行业务检查  
**audit on retaining a portion of foreign exchange** 留成外汇审计  
**audit period** 审计期间  
**audit phases** 审计阶段  
**audit plan and supervision** 审计计划和监督  
**audit policy** 审计政策  
**audit practice inspection** 对审计工作的审查  
**audit priority** 审计优先考虑的事项  
**audit procedure of loan items** 贷款项目审计程序

**audit program** 审计程序表, 查账程序, 查账日程  
**audit project** 审计项目  
**audit rating sheets** 审计等级表  
**audit record** 审计记录  
**audit regime** 审计体制  
**audit regulations** 审计条例  
**audit report** 审计报告, 查账证明书  
**audit report about state finance balanced budget** 国家财政决算审计报告  
**audit report liability** 审计师的报告责任  
**audit report of refusing to express opinion** 拒绝表示意见的审计报告  
**audit report on financial statements** 财务报表审计报告  
**audit reporting independence** 审计报告的独立性  
**audit review** 审计复核  
**audit sampling** 审计抽样  
**audit scope** 审计范围  
**audit standard** 审计标准  
**audit supervision** 审计监督  
**audit survey** 审计调查  
**audit system** 审计体制  
**audit target** 审计对象  
**audit trail** 审计线索  
**audit voucher** 审核凭证  
**audit year** 审计年度  
**audit-accountant** 审计会计师  
**audited account** 已审核的账目  
**audited financial statement** 已审核的财务报表  
**auditing** 审计学, 审核  
**auditing administration** 审计署  
**auditing administration in general** 审计一般管理  
**auditing administration system** 审计工作管理体系  
**auditing amount** 审计金额  
**auditing and evaluation system for vocation of financial and accounting workers** 财会人员业务审计评议制度  
**auditing appraisal method** 审计鉴定方法  
**auditing appraisal report** 审计鉴定报告  
**auditing at will** 随意审计  
**auditing basic classification** 审计基本分类  
**auditing book** 审计账簿  
**auditing bulletins** 审计简报  
**auditing business** 审计事务  
**auditing by comparison** 比较审计  
**auditing by delegated power** 授权审计  
**auditing committee** 审计委员会  
**auditing contract** 审计合同  
**auditing department** 审计部门  
**auditing engagement** 审计契约, 审计约定  
**auditing factors** 审计要素  
**auditing from trail balance** 倒查法  
**auditing function** 审计职能, 审计功能  
**auditing independence** 审计独立性  
**auditing inspection** 税务稽查  
**auditing law** 审计法  
**auditing methodology** 审计方法论  
**auditing norm** 审计规范  
**auditing normalization** 审计规范化  
**auditing notice** 审计通知书  
**auditing notice delegated power** 授权审计通知书  
**auditing notice entrusted** 委托审计通知书  
**auditing of account** 查账  
**auditing of securities exchange act** 证券交易法审计  
**auditing officers** 查账员  
**auditing offices** 审计机关  
**auditing possibility** 可审计性  
**auditing practice** 审计实务  
**auditing prediction** 审计预测  
**auditing procedures** 审计手续  
**auditing pronouncements** 审计声明

<b>auditing proof</b> 审计证明	<b>Automated Bond System</b> 自动债券系统
<b>auditing punishment</b> 审计制裁	<b>automated clearing house</b> 自动清算所, 自动票据交换所
<b>auditing revisit system</b> 审计回访制度	<b>automated management</b> 自动化管理
<b>auditing routine</b> 审计例行程序	<b>Automated Pricing and Reporting System</b> 自动定价与报告系统
<b>auditing scope</b> 审计范围	<b>automated teller machine</b> 自动出纳机
<b>auditing service</b> 审计业务	<b>automated transit</b> 用计算机自动转账
<b>auditing standard</b> 审计标准, 审计准则	<b>automatic acknowledgement</b> 自动确认
<b>auditing statistic analysis</b> 审计统计分析	<b>automatic cash paying machine</b> 自动现金付款机
<b>auditing statistics</b> 审计统计	<b>automatic exercise</b> 自动履约
<b>auditing system</b> 审计系统, 审计制度	<b>automatic export quota system</b> 自动出口配额制
<b>auditing test on rate</b> 审计比率测试	<b>automatic foreign exchange allocation</b> 自动外汇分配
<b>auditing theory</b> 审计原理	<b>automatic fund allocation system</b> 自动资金分配制
<b>auditing up to trail balance method</b> 顺查法	<b>automatic import quota system</b> 自动进口配额制度
<b>auditing verification</b> 审计验证	<b>automatic renewal time deposit</b> 自动转期定期存款
<b>auditing work</b> 审计工作	<b>automatic saving machine</b> 自动储蓄机
<b>auditor</b> 稽查员, 审计员, 审计师	<b>automatic terminal information service</b> 自动终端信息服务
<b>auditor card</b> 审计证	<b>automatic transfer service account</b> 自动转账服务账户
<b>auditor general</b> 审计长	<b>automatically renewable credit</b> 可自动延期的贷款
<b>auditor regulations</b> 审计人员守则	<b>automaticity of drawing</b> 自动提款
<b>auditor's certificate</b> 审计证明书	<b>autonomous account</b> 自主性交易账户
<b>auditor's judgement</b> 审计判定	<b>autonomous customs duty</b> 自主关税
<b>augment</b> 增加	<b>auto-teller</b> 自动付款机
<b>austere budget</b> 紧缩预算	<b>availability of bank</b> 银行贷款能力
<b>autarky</b> 自给自足的政策	<b>availability of bank credit</b> 银行贷款可供量
<b>authentic banker's statement</b> 确认的银行对账单	<b>available fund</b> 现有基金, 可动用的资金
<b>authentic communication</b> 可靠信息	<b>available income</b> 可动用的收益
<b>authentic data</b> 可靠数据	<b>average annual rate of growth</b> 年平均增长率
<b>authentic deed</b> 手续完备的地契	<b>average balance</b> 平均差额
<b>authenticity</b> 确实性	<b>average balance of current fund with norm</b> 定额流动资金平均余额
<b>authority audit</b> 职权审计, 授权审计	<b>average contracted interest rate on loan and discount of all banks</b> 全国银行平均贷款和贴现订约利率
<b>authority for expenditure</b> 支用款项的权力	<b>average directional movement index</b> 趋向变动平均指数
<b>authority for forward exchange trading</b> 远期外汇交易之授权	<b>average discount rate</b> 平均贴现率
<b>authority for interpretation</b> 解释权	<b>average due date</b> 平均到期日
<b>authority for payment</b> 付款权	<b>average maturity</b> 平均到期日
<b>authority to accept</b> 委托承兑书	<b>average occupied amount of current capital</b> 平均占用的流动资金额
<b>authority to draw</b> 授权开立汇票	<b>average order</b> 平均价指令
<b>authority to pay</b> 授权付款	<b>average outstanding balance of deposit</b> 平均存款余额
<b>authority to sign</b> 授权签字	<b>average paid-up capital</b> 平均已缴股本
<b>authority to spend from debit receipt</b> 授权运用借方	<b>average rate of dividend</b> 平均股利率, 平均股息率
<b>authorization debit</b> 授权记入借方	<b>average rate of interest</b> 平均利率
<b>authorization to transfer</b> 授权划账, 授权转拨资金的文件	<b>average rate of return</b> 平均报酬率
<b>authorized agent for foreign currency exchange</b> 外币兑换处	<b>average speed of development</b> 平均发展速度
<b>authorized amount</b> 股票总发行额	<b>average speed of growth</b> 平均增长速度
<b>authorized auditor</b> 法定审计师	<b>average weighted index</b> 加权平均数指数
<b>authorized bank</b> 委托行	<b>average work load</b> 平均工作量
<b>authorized bond</b> 核准发行的债券	<b>averages</b> 平均指数
<b>authorized capital</b> 法定资本, 额定资本	<b>averaging</b> 盈亏相抵
<b>authorized capital stock</b> 额定股本, 法定股本	<b>averaging down</b> 低价连续买卖
<b>authorized capital stock account</b> 核定股本账, 额定股本账	<b>averaging of income</b> 收益的平均计算
<b>authorized ceiling</b> 最高限额	<b>averaging up</b> 平均上涨
<b>authorized current funds turnover days</b> 核定的流动资金周转天数	<b>avoid a tax</b> 避税
<b>authorized depositary</b> 特许证券保管人	<b>avoid risk</b> 避免风险
<b>authorized investment</b> 核准办理的投资	<b>avoidance clause</b> 宣告无效的条款
<b>authorized mortgage bond</b> 核定发行的抵押债券, 额定抵押债券	<b>avoidance of policy</b> 保单无效
<b>authorized share</b> 核定股数, 核定股份, 额定股数	<b>avoidance of tax</b> 逃税
<b>authorized stock</b> 额定股本, 核准股本, 授权股本	<b>award</b> 赔款, 裁决审断
<b>authorized value</b> 核定价值, 额定价值	<b>award of bid</b> 决算
<b>autographic cash journal</b> 复制现金簿	<b>away from the blue</b> 非热门股
<b>autographic check register</b> 复制支票登记簿	

## B b

<b>B share</b> B类普通股	<b>balance of payments equilibrium</b> 国际收支平衡
<b>B unit</b> B单位	<b>balance of payments surplus</b> 国际收支顺差
<b>baboon interest</b> 漂浮式利率	<b>balance of remittance</b> 汇款余额
<b>baby bond</b> 小额债券	<b>balance of revenue and expenditure</b> 收支平衡
<b>bachelor of commerce</b> 商学士	<b>balance of stock loan</b> 证券贷款余额
<b>back</b> 1. 拖欠的 2. 过期的 3. 背书	<b>balance of the account</b> 账目结余
<b>back a bill</b> 在票据上背书	<b>balance of trade</b> 国际贸易差额
<b>back a check</b> 在支票上背书	<b>balance of trade deficit</b> 外贸逆差
<b>back bond</b> 退回证券	<b>balance of transaction</b> 交易平衡
<b>back credit</b> 转开信用证	<b>balance of transfer account</b> 转账收支
<b>back dividend</b> 退回股利	<b>balance of visible trade</b> 有形贸易收支
<b>back duty</b> 漏税, 补缴税款, 漏征税	<b>balance on account</b> 账面余额
<b>back Month</b> 推后交货月, 到期月份	<b>balance on current account</b> 往来账余额
<b>back order</b> 延迟订货	<b>balance on hand</b> 账面结存, 库存余额
<b>back payment</b> 逾期支付	<b>balance on ledger</b> 分类账余额
<b>back spread</b> 证券交易市场间差价, 赚取差价的证券交易	<b>balance order</b> 交纳股金通知
<b>back tax</b> 退税	<b>balance outstanding</b> 未结清的余额
<b>back to back loan</b> 相互易币贷款	<b>balance per bank statement</b> 银行对账单余额
<b>back up</b> 退缩, 支持操作	<b>balance sheet</b> 资产负债表
<b>backdating</b> 倒填日期	<b>balance sheet account</b> 资产负债表账户
<b>backdoor financing</b> 后门筹资, 向财政部融资	<b>balance sheet date</b> 结账日, 结算日
<b>backdoor listing</b> 后门上市	<b>balance sheet ratio</b> 资产负债比率
<b>backed bond</b> 背书债券	<b>balance statement</b> 余额明细表
<b>back-to-back account</b> 对开账户	<b>balance strike</b> 结算余额
<b>back-to-back letter of credit</b> 对开信用证	<b>balance the book</b> 决算
<b>back-to-back loans</b> 相互易币贷款	<b>balance transferred to new account</b> 余额转入新账
<b>backup</b> 后备	<b>balance value option</b> 等价期权
<b>backup withholding</b> 备用提取金	<b>balanced</b> 有补偿的, 平衡的, 均衡的
<b>backwardation</b> 现货溢价, 逆转市场, 逆价, 交割延期	<b>balanced budget</b> 平衡预算
<b>bad accounts</b> 坏账, 呆账	<b>balanced financing</b> 资金平衡调度
<b>bad check</b> 空头支票	<b>balance-of-payments policy</b> 国际收支平衡政策
<b>bad claim</b> 不良债权	<b>balancer ticket</b> 结算单
<b>bad debt</b> 坏账	<b>balancing</b> 结算差额
<b>bad debt expense</b> 坏账费用	<b>ballastage</b> 压舱费
<b>bad debt insurance</b> 坏账保险	<b>balloon</b> 分期付款中最后一笔大数
<b>bad debt ratio</b> 坏账比率	<b>balloon loan</b> 小额分期偿还的贷款
<b>bad debt recovery</b> 坏账收回	<b>balloon maturity</b> 全部或大部分债券或欠款的到期日, 膨胀到期偿付
<b>bad debt reserve</b> 坏账储备金	<b>balloon mortgage</b> 小额分期偿还的抵押贷款
<b>bad debt written off</b> 注销坏账	<b>balloon note</b> 大数本票
<b>bad debts losses</b> 呆账损失	<b>balloon payment</b> 本息到期一起支付, 分期付款中最后一笔较大金额的付款
<b>bad debts recovered account</b> 呆账重新收回账户	<b>ballooning</b> 股票飞涨, 非法操纵价格
<b>bad delivery of securities</b> 违反有价证券交付条例	<b>bancogiro</b> 不同客户在同一银行内部转账
<b>bad money</b> 假币, 劣币	<b>bank</b> 银行
<b>bad paper</b> 不良票据	<b>bank ability</b> 银行可贴现性
<b>bad pennyworth</b> 无利的交易	<b>bank acceptance</b> 银行承兑, 银行承兑汇票
<b>bad price option</b> 劣价期权	<b>bank accepted bill</b> 银行承兑汇票
<b>bailage</b> 运费	<b>bank accepted bill of exchange</b> 银行承兑汇票
<b>bailage documents</b> 寄存单据	<b>bank accommodation</b> 银行资金融通
<b>balance</b> 余额, 差额, 平衡	<b>bank account</b> 银行存款账户
<b>balance a budget</b> 平衡预算	<b>bank account journal</b> 银行日记账
<b>balance account</b> 差额账	<b>bank accounting</b> 银行会计
<b>balance at bank</b> 银行结余	<b>bank advances</b> 银行放款
<b>balance book</b> 分类账余额簿, 分类账差额簿	<b>bank amalgamation</b> 银行合并
<b>balance brought forward</b> 上期结转	<b>bank annuity</b> 英国政府公债, 英国统一公债
<b>balance fund</b> 平衡基金	<b>bank audit</b> 银行审计
<b>balance of account</b> 对账	<b>bank auditor</b> 银行审计师
<b>balance of assets account</b> 资产账户余额	<b>bank balance</b> 银行结余
<b>balance of capital account</b> 资本账户余额	<b>bank bill</b> 银行汇票, 钞票
<b>balance of clearing</b> 清算余额	<b>bank book</b> 银行账册, 银行存折
<b>balance of foreign trade</b> 贸易收支差额	<b>bank bookkeeping</b> 银行簿记
<b>balance of income and outlay</b> 收支平衡	<b>bank borrowing</b> 银行借贷款
<b>balance of international payments</b> 国际收支差额, 国际收支平衡	<b>bank business audit</b> 银行业务审计
<b>balance of international trade</b> 国际贸易差额	<b>bank buying rate</b> 银行买价
<b>balance of invisible trade</b> 无形贸易收支差额	<b>bank cable transfer</b> 银行电汇
<b>balance of payment</b> 国际收支	<b>bank capital</b> 银行资本
<b>balance of payments</b> 国际收支平衡表	<b>bank card</b> 银行信用卡
<b>balance of payments disequilibrium</b> 国际收支不平衡	<b>bank chain</b> 连锁银行