

NotesOnFinancialExpressions-A(25)金融专业术语注解 PDF转换  
可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/128/2021\\_2022\\_NotesOnFin\\_c92\\_128225.htm](https://www.100test.com/kao_ti2020/128/2021_2022_NotesOnFin_c92_128225.htm) 英语词汇 中文释义 详细注解 amount

recognized 确认金额 The amount of gain reportable and subject to tax. Amsterdam Stock Exchange 阿姆斯特丹证券交易所成立于17世纪初期，是全球最古老的证券交易所，上市交易的证券主要是股票（以不计名居多）、政府债券、抵押债券、及欧洲债券（）等，交易系统依据零售及批发区分两类，前者为限价委托系统，后者为交易商与经纪商之间的交易系统。每一种证券都有一个中间商负责撮合买卖，成交后的结算作业由附属于该交易所的结算公司处理。该交易所发布的指数主要有以20种交易最活络的股票加权平均计算的阿姆斯特丹欧洲选择权交易所指数（）、中央统计局（CBS）所有股份指数（Central Bureau of statistics All Share Index）、中央统计局总报酬指数（CBS Total Return Index）、中央统计局债券指数（CBS Bond Index）。

analysis 分析分解 The examination and evaluation of the relevant information to select the best course of action from among various alternatives. analysis of balance of payments statement 国际收支平衡表分析 利用平衡表逐项分析国际收入的来源与国际支出的去向，以掌握本国国际收支运动规律的行为。对国际收支平衡表的分析通常从以下几方面着手：首先是从总体上对一国国际收支进行分析研究。包括：1找出某一时期总的国际收支是顺差还是逆差，在此基础上再具体分析每一项目的差额情况，从而对该国国际收支状况有一个总体了解。2纵向分析。由于一国在某一时期的国际收

支状况从时间上来讲不是孤立的，而是有其连续性的，因此通过分析一国不同时期的国际收支平衡表，可以找出规律，预测其未来变化趋势。

3横向分析。就是比较一国某一项目同其他国家和地区的差额大小，以此判断一国的竞争优势和劣势。

4结合一国的国内经济金融政策分析。因为一国的国际收支状况往往与该国的这一时期或前一时期的对内、对外经济、金融政策与外交政策有关。如一国利率的提高会引起资本内流，从而改善国际收支。

5结合国际局势分析。某国或地区如发生了战争、动乱等事件也会影响该国的国际收支，并在其国际收支平衡表中反映出来。

analysis of financial statements 财务报表分析项目评估人员、审计人员等对企业的各项财务报表{包括资产负债表、利润表、财务状况变动表(现金流量表)以及各项附表}进行的分析。分析的目的在于了解企业的经营状况和财务状况(包括盈利能力、清偿能力和经营水平等)。使用的财务指标包括：流动比率、速动比率、应收账款周转率、存货周转率、资产负债率、资本金利润率、营业收入利润率、成本费用利润率等。

analysis of uncertainty 不确定性分析项目财务评价中对一些不确定性因素造成的对财务效益影响的分析，也称为风险分析。不确定性产生的原因主要有：通货膨胀造成的价格变化、工艺变化、设计生产能力或投产期估算错误等。不确定性分析的方法主要有盈亏平衡分析和敏感性分析两种。

analyst 分析家 An employee of a bank, brokerage, advisor, or mutual fund who studies companies and makes buy and sell recommendations, often specializing in a single sector or industry. Analysts use a wide variety of techniques for researching and making recommendations. The

reports and recommendations they publish are often used by traders, mutual fund managers, portfolio managers and investors in their decision making processes. also called financial analyst or securities analyst.

**analyze分析** To study and interpret past, present and projected corporate, economic and market information in order to make predictions about the future.

**and interest另加利息** 债券报价项目，表明应计利息将被加到价格上，即报出价格不包括利息。

**angel企业资助人** An individual who provides capital to one or more startup companies. The individual is usually affluent or has a personal stake in the success of the venture. Such investments are characterized by high levels of risk and a potentially large return on investment. also called angel investor.

**angel investor赞助投资人** An individual who provides capital to one or more startup companies. The individual is usually affluent or has a personal stake in the success of the venture. Such investments are characterized by high levels of risk and a potentially large return on investment.

**Animals 动物**

**物证券** 美国证券商将政府债券的本息分割成多个零息债券的证券，这些证券通常以动物名称命名，例如CATS、TIGER、LIONS等。

**announcement day宣布日期** 1.指公司正式向外宣布某些事项，例如经营业绩、派息送股、股份拆细或合并、收购、迁册（moving domicile）、私有化（privatization）等的日期。 2.The date on which a company 's directors meet to announce the date and amount of the next dividend payment. Once the payment has been authorized, it is called a declared dividend, which is a legal liability. also called announcement date.

**annual exclusion年度退还款** The maximum amount that a person is allowed to give

another person without incurring Federal gift tax. The current annual exclusion is \$11,000 per year per recipient. There is no limit on the number of these gifts you can make to different people in a year. To qualify, a gift must be of a "present interest," meaning that the recipient can make use of the gift immediately, and the donor must not have any control over the asset after it is given.

Annual meeting  
年会 年度股东大会 1.指企业依法每年召开一次的股东大会。召集公司的董事会、高级管理人员及股东，由董事会向全体股东报告过去一年的经营成果，并由股东作成对公司股息分派、董事选任、公司重大经营决策（如公司合并）之决议。

2.The company gathering, usually held at the end of each fiscal year, at which the previous year and the outlook for the future are discussed and directors are elected by common shareholders. Shortly before each annual meeting, the corporation sends out a document called a proxy statement to each shareholder. The proxy statement contains a list of the business concerns to be addressed at the meeting and a ballot for voting on company initiatives and electing the new Board. This proxy ballot authorizes someone else at the meeting (usually the management team) to vote on investors' behalf.

annual mortgagor statement  
年度抵押表 A report sent to the mortgagor once a year, detailing the taxes and interest paid during the year as well as the remaining mortgage loan balance.  
Annual percentage rate (APR)  
实际年利率 1.有些贷款或投资工具计算利息或收益的期间短于一年，将这些不足一年的名目利率或名目收益率换算成以一年为基础的利率或收益率。例如某信用卡借款每年利率为12%，每月计息一次，将名目月利率为1%换算为年利

率时，将超过12%名目年利率。 2. Annual Percentage Yield. The rate of return on an investment for a one-year period. For an interest-bearing deposit account, such as a savings account, APY is equal to one plus the periodic rate (expressed as a decimal) raised to the number of periods in one year. Due to compounding, the APY will be greater than the periodic interest rate multiplied by the number of periods in the year. Annual report 年报 1. 企业每年的营运成果及财务状况的记录报告。 年报包括有损益表、资产负债表、现金流量表、会计师报告及公司整体经营状况之说明等书面文件。 2. Audited document required by the SEC and sent to a public company 's or mutual fund 's shareholders at the end of each fiscal year, reporting the financial results for the year (including the balance sheet, income statement, cash flow statement and description of company operations) and commenting on the outlook for the future. The term sometimes refers to the glossy, colorful brochure and sometimes to Form 10-K, which is sent along with the brochure and contains more detailed financial information. All 10-Ks for public companies and mutual funds incorporated in the U.S. are available on the SEC 's website for free. Annual return 年报 报酬 年报 1. 有限公司每年业绩和财务状况的记录报告。 每个发行股票的公司，每年至少要印发一次年报，包括利润表、资产负债表、董事报告等、审计报告等。 2. 指投资一年的报酬率，包括该年的利息收入、股利收入及资本损益之总合，扣除佣金、手续费及税金。 3. The increase in value of an investment, expressed as a percentage per year. If the annual return is expressed as annual percentage yield, then the number takes into

account the effects of compounding interest. If it is expressed as annual percentage rate, then the annual rate will usually not take into account the effect of compounding interest. annualized 年度化 1. 将利率、收益率、或报酬率等化为以年为衡量单位。例如在不考虑复利情况下，每季报酬率2.5%，则年报酬率为  $2.5\% \times 4 = 10\%$ 。 2. To extrapolate a value so that it reflects an expected or approximate total for a full year. This rate usually does not reflect the effects of compounding. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)