NotesOnFinancialExpressions-A(23)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 128228.htm 英文词汇 中文释义 详细注解American Association of Individual Investors(AAII) 美国个人投资者协 会American Association of Individual Investors. A non-profit organization whose mission is to help individuals become smarter investors.American Depositary Receipt (ADR) 美国存托凭证 美国 证券存单 预托证券 美国保险收据1.外国机构发行的股票寄存 在美国本土银行,由该银行所开发的凭证,称之为ADR。透 过ADR,美国国民可直接购买国外上市公司的股票,对外国 机构而言,则可以回避美国繁琐的上市申请手续,变相在美 国资本市场挂牌交易,取得长期资金。2.American Depositary Receipt. A negotiable certificate issued by a U.S. bank representing a specific number of shares of a foreign stock traded on a U.S. stock exchange. ADRs make it easier for Americans to invest in foreign companies, due to the widespread availability of dollar-denominated price information, lower transaction costs, and timely dividend distributions.American Depositary Share美国存款股份ADS. The share issued under an American Depositary Receipt agreement which is actually traded. American Municipal Bond Assurance Corporation美国城市债券保险公司AMBAC. A corporation which offers insurance policies on new municipal bond offerings. An offering with such insurance can command a higher price upon issue, depending on the extent to which the insurance policy guarantees interest and principalAmerican option美式选择权1.选

择权是一种赋予买卖方于指定期间内有权按照一定价格买卖 特定资产的证券。若该选择权允许买卖方有效期间届满之前 均可执行该权利,则称为美式选择权。若权利之行使仅限于 期满当日,则为欧式选择权(Eurpopean option)。2.An option which can be exercised at any time between the purchase date and the expiration date. Most options in the U.S. are of this type. This is the opposite of a European-style option, which can only be exercised on the date of expiration. Since an American option provides an investor with a greater degree of flexibility than a European style option, the premium for an American style option is at least equal to or higher than the premium for a European-style option which otherwise has all the same features. also called American-style option. American Stock Exchange (AMEX; ASE) 美国证券交易所1.位于美国华尔街附近的美国第二大证券交 易所,1953年之前称为纽约场外交易所(New York Curb Exchange),许多知名的大公司最初都在美国证券交易所上 市,之后才转至纽约证券交易所挂牌交易,因此美国证券交 易所也可视为纽约证券交易所上市的预备市场。交易的证券 有普通股、特别股、美国存托凭证(ADR)、认股权证、股 票及债券选择权合约等;美国证券交易所的交易制度与纽约 证券交易所相仿,都是经由专业会员商的自动交易系统进行 交易。该交易所交易的指数标的极多,主要的选择权合约标 的有机构指数 (Institutional Index ) 、电脑科技指数 (Computer Technology Index)、石油指数(Oil Index)、主要市场指数 (Major Market Index)、史坦普中型股400指数(S&amp.P Midcap 400 Index)、摩根斯坦利消费者指数(Morgan Stanley

Consumer Index)、机动交易指数(Flexible Exchange Index)、 摩根斯坦利循环指数(Morgan Stanley Cyclical Index)、香港 指数(Hong Kong Index)、墨西哥指数(Mexico Index)、证券商 指数(Securities Broer-Dealer Index)、天然气指数(Naturral Gas Index)、北美电讯指数(North American Telecommunication 航空指数(Airline Index)、生化科技指数 (Biotechnology Index)、制药指数(Pharmaceutical Index)、欧 洲前100指数 (Eurotop 100 Index ) 等。除股价指数、电脑科 技指数及石油指数为美式选择权外,其余均为欧式选择权; 该交易所发布的指数有美国证交所市场价值指数(AMEX Mardet Value Index),该指数并有16各类股指数、摩根斯坦 利循环指数、制药指数及墨西哥指数。2.American Stock Exchange. The second-largest stock exchange in the U.S., after the New York Stock Exchange (NYSE). In general, the listing rules are a little more lenient than those of the NYSE, and thus the AMEX has a larger representation of stocks and bonds issued by smaller companies than the NYSE. Some index options and interest rate options trading also occurs on the AMEX. The AMEX started as an alternative to the NYSE. It originated when brokers began meeting on the curb outside the NYSE in order to trade stocks that failed to meet the Big Board 's stringent listing requirements, but the AMEX now has its own trading floor. In 1998 the parent company of the NASDAQ purchased the AMEX and combined their markets, although the two continue to operate separately, also called The Curb.American Stock Exchange Mardet Value Index美国证交所市 场价值指数 1.所有在该所上市的普通股票(不包括优先权证

和认股凭证)的平均价值。与道.琼斯工业平均指数和纽约股 票交易所指数相比,该指数包含了大数目的成长公司和自然 资源公司。2.以美国证券交易所上市的所有股票及认股权证 为成分,以个股的市值为权数所计算的股价指数;该指数 以1973年为基期,基期指数定为100。该指数也称为美国证交 所指数(ASE Index)。American-style option美式选择权1.选择 权是一种赋予买卖方于指定期间内有权按照一定价格买卖特 定资产的证券。若该选择权允许买卖方有效期间届满之前均 可执行该权利,则称为美式选择权。若权利之行使仅限于期 满当日,则为欧式选择权(Eurpopean option)。2.An option which can be exercised at any time between the purchase date and the expiration date. Most options in the U.S. are of this type. This is the opposite of a European-style option, which can only be exercised on the date of expiration. Since an American-style option provides an investor with a greater degree of flexibility than a European style option, the premium for an American style option is at least equal to or higher than the premium for a European-style option which otherwise has all the same features. also called American option.Amman Financial Mardet (AFM) 安曼金融市场 约旦 于1976年成立的集中交易市场,该市场也是约旦政府的代理 机构;主要交易项目为普通股及特别股,交易系以一个竟标 系统进行,结算作业则由经纪商之间直接完成。Amortization 摊还 摊销1指定期偿还贷款的方式。也可用作溢价购入证券 时,将溢价部分分期分摊至赎回价格或再出售价格上的情况 。2会计用语。将无形资产(如商誉)或损耗性资产(如煤矿) 的成本,以折旧方式逐期分摊至未来各期间而认列费用

。3.The gradual elimination of a liability, such as a mortgage, in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.4.Writing off an intangible asset investment over the projected life of the assets. 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