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https://www.100test.com/kao_ti2020/128/2021_2022_NotesOnFin_c92_128277.htm 英语词汇 中文释义 详细注解 active participant

积极参与者 An individual who participates in a retirement plan sponsored either by his/her employer or, if self-employed, by himself or herself. A person would be considered an active participant if his/her account balance in the retirement plan has received any contributions at all in a given year. active portfolio 积极型资产组合
在特雷纳-布莱克模型中，由分析得出阿尔法值为非零的股票混合成的资产组合，这种资产组合最终会与消极的市场指数资产相混合。 active ratios 活动比率 各种财务比率中的一种，用来衡量企业运用其资源的有效程度，包括销售额同各种资产账户中投资的比较，如存货周转率、流动资本周转率、资产周转率、平均收款期、固有资本周转率和总资本周转率等。

active securities 活跃证券 具有持续市场 (continuous market)

、挂牌向公众出售、交易频繁、买卖差价较低的证券。活跃证券如果是股票，则称为活跃股票 (active stock). active stock/securities 活跃股票 指具有持续市场、买卖方便、交易量大的股票。

active tranche (国际货币基金贷款划分的)活跃部分 A CMO tranche that is currently paying principal payments to investors. Activity 活动性比率 1.衡量公司各个账户转换成现金或销货的速度。例如存货周转率 (inventory turnover) 、固定资产周转率 (fixed asset turnover) 等，衡量公司存货及固定资产管理效能的财务比率。 2.The volume of a stock or exchange over a given period of time. activity charge 账户手续费 国外一些

银行对活期存款不计利息，而且要求存款人在账户中保留最低的平均余额，以便银行使用其利息补偿处理该账户各项业务的费用，因而银行在处理这些业务，如进行支票结算时，向存户收取手续费。activity price 实际交易价格 指在证券交易所中由证券经纪人买卖证券成交的价格。actual 实际天数法根据实际经过的天数来计算天数的方法。比如，闰年应计为366天，而不是365天。actual cash value 实际现金价值 修复或重置受损坏的保险财产所需的金额，通常按重置成本减去财产的折旧、损耗、过时折算来计算，但其他因素也往往影响实际现金价值。actual loss 实际损失 在保险业务中，指确实发生的损失，而不是根据推算或账面反映的损失。actual market 现金交易市场 A market in which commodities, such as grain, gold, crude oil, or RAM chips, are bought and sold for cash and delivered immediately. also called cash market or spot market. actual price 实价 指证券商同意购进或出售的价格。actual price money 实价货币 足值货币 面值同实际价值相符的货币。金属本位制下的本位货币，其面值与所含的金属价值完全一致。实价货币可以作为价值储藏的手段，自发调节货币流通，使流通中的货币量适应流通的需要。actual rate 实际汇率 名义汇率的对称，由货币实际代表的价值量所决定的汇率。Actuals 实货 现货 1.指实际的商品。如黄金、农牧产品、原油等，实货交易合约到期时，买方实际取得这些商品，金融市场上许多交易标的商品，到期时仅以现金收受而不以实际商品交割，如股价指数期货即为一例。2.An actual physical commodity which is delivered at the completion of a contract, as opposed to a futures contract on that commodity. A futures contract will specify

the number of units of the cash commodity that must be delivered, and also the specific features of the cash commodity. also called cash commodity. actuarial assumption 现实的假设 In the case of retirement plans, an estimate made for the purposes of calculating benefits. Possible variables include life expectancy, return on investments, interest rates, and compensation. By calculating the possible payout of benefits, the actuary can determine what premium to charge and what amount the insurance company should set aside as readily available cash or liquid securities. actuarial equivalent 精算等值 The condition in which two or more payment streams have the same present value based on the appropriate actuarial assumptions. actuarial evaluation 精算估值 A life-expectancy calculation by a professional actuary. 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