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英语词汇 中文释义详细注解 accrued rent 应计租金 出租方根据租赁合同中的租费率对出租物件在全部租赁时间内应当收取的租金总额。 Accrued expense 应计费用 1.已发生但未付款的费用；例如应付薪资、应付所得税等。 2.An

expense that is incurred, but not yet paid for, during a given accounting period. Accumulate 累积、分购 1指在一段期间内购买某家公司相当数量的股份。 2公司利润未作股利发放，累积在公司自有资本。 3共同基金的投资人定期定额购买基金，且将各期基金收益再投入购买基金份额。 Accumulated

depreciation 累积折旧 1.固定资产各期提列折价的总和。累积折旧在资产负债表上列为固定资产毛额的减项，扣除累积折旧金额即为固定资产净额。 2.The depreciation that has taken place on a particular asset up to the present time. accumulated

distribution 累计分配 资金投入到信托基金中，等待日后分配。资金最初投资时需要纳税，但信托基金分配时不再纳税。

Accumulated dividend 累积红利 A dividend due, but not yet paid, to a preferred stock holder. accumulated earnings 累积收益

Earnings not paid out as dividends but instead reinvested in the core business or used to pay off debt. also called earned surplus or unappropriated profit or retained earnings. accumulated earnings tax

累积收益税 1.政府对公司的保留盈余金额超过一定标准时，对超过的保留盈余课征的税负。边际税率较高的股东通常希望公司降低股利支付水准，以降低租税负担，累积盈余税旨

在防止公司过度保护高税率股东。 2.An additional tax on earnings that a business retains in an attempt to avoid the higher income taxes the owners would be subject to if the earnings were paid out to them as dividends. also called accumulated profits tax.

Accumulated position 累积部位 指不断朝同一个方向累积投资部位。如持续买进某证券。 accumulated preferred stock 累积优先股 公司不能支付股利时，可对此种股票的股利累积到下一期一并补发。在未补足优先股股利之前，普通股不得分配股利。 accumulated surplus 累积盈余 公司没有用于再投资而持有的超额利润。 accumulation 累积 1.指利息加本金，或指年度净收益加留存盈余。 2.在美国证券交易中以折价方式买进债券的成本与其面值之间的差额。 3.吸收市场中过多的股票供应量，由此增加股票的需求。 累积通常发生在股票价格下跌并稳定下来之后，这样可以增加需求。在一段时间内累积有价证券，可以避免引起他人的注意 4.Buying over a period of time. For example, this might be done by an institutional investor to avoid making a single substantial purchase that might drive up the market price, or by a retail investor who wants to reduce risk by dollar cost averaging. 5.Retaining profits within a company, as opposed to paying them out as dividends. 6.More generally, any buying.

Accumulation area 分购区域 证券购买者持续购买某种证券累积投资部位的期间。技术分析者利用累积区域的观察，建议投资人在证券价格徘徊于累积区域时，应即时购买该证券。 accumulation bond 累积债券 A bond which is sold at a price below its face value and returns its face value at maturity. also called discounted bond. accumulation period 累积期 The years of an

individual 's working life when he/she is making regular contributions to a deferred annuity or retirement plan. The period ends when the income payments begin. accumulation profit 累积利润 公司或企业保留的净利润，即未用于支付股利或其他损耗的保留利润。 acid test 酸性测试 速动测试 将申请贷款企业极易变现的速动资产 (quick assets)与流动负债 (current liabilities)作比较。 贷款机构以此测试借款单位的近期偿债能力。 acid test ratio 酸性测验比率 1.速动资产与流动负债的比率。 2.The ratio of current assets less inventories to total current liabilities. This ratio is the most stringent measure of how well the company is covering its short-term obligations, since the ratio only considers that part of current assets which can be turned into cash immediately (thus the exclusion of inventories). The ratio tells creditors how much of the company 's short term debt can be met by selling all the company 's liquid assets at very short notice. also called acid-test ratio. acknowledge 公证，确认 Certify the authenticity of a signature on a brokerage or bank document, such as for an account transfer. acquisition 收购 1.指一家企业以取得另一家公司（称为目标公司）之股票或其他资产而取得对该目标公司之控制权。 2.Acquiring control of a corporation, called a target, by stock purchase or exchange, either hostile or friendly. also called takeover. 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