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https://www.100test.com/kao_ti2020/128/2021_2022_NotesOnFin_c92_128300.htm 英语词汇 中文释义 详细注解

absorption approach 吸收论 国际收支吸收分析法的简称，是詹姆士.爱德华.米德（James Edward Meade）和亚历山大（S.S.Alexander）

于1952年在凯恩斯的国民收入方程式的基础上提出来的一种分析方法。 absorption rate 吸收比率 The rate at which properties are able to be leased or sold in a given area. abstract of title 产权契约

摘要 A set of documents which record the ownership through time of a property. abusive tax shelter 违规避税 A tax shelter which the IRS feels is being used to claim illegal deductions, such as inflating

the value of acquired property above its market value. Abusive trading practice 违规交易操作 泛指证券或期货交易违反交易所

制定的规则；例如内线交易。 Academic arbitrage 理论套利 指

投资人利用相同证券或商品，在不同市场上价格的差异，买高卖低赚取利润，而投资人并不须要实际投入资金就可完成该套利交易。

accelerated amortization 加速摊销 以快与正常水平的速度摊销成本，由此可减少税收。同样，通过特殊规定

可以加速债务的还款日期。 accelerated benefits 加速受益In

some life insurance policies, benefits available before death, in such events as long-term, catastrophic or terminal illness. This benefit first

became available when companies offering viatical settlements

purchased the life insurance policies of terminally ill individuals from the insurance companies which issued the policies. After extracting a

portion of the value of the policy for costs and profits, these

companies offered the remainder of the death benefit to terminally ill policy holders. Insurance companies have different rules about how much money can be extracted and how close to death the holder must be to receive benefits early. The remainder of the value of the policy, minus interest charges, is awarded to the beneficiaries upon the death of the holder. also called living benefits.

Accelerated cost recovery system (ACRS) 加速成本回收制

1.根据1986年美国的赋税改革法案 (TAX REFORM ACT OF 1986), 对于一些符合规定的资产, 提列折旧时可以加速折旧方式处理, 因而这类资产的折旧提列年限得以短于其耐用年限, 并于资产使用初期可以享有较高的节税利益。

2.Accelerated Cost Recovery System. Depreciation methods applied to limited partnership assets placed in service in 1986 or before. Replaced by the less-favorable Modified ACRS.

Accelerated Depreciation 加速折旧

1.以比直线折旧法更快的速度注销固定资产的成本。资产使用年限后期的高维修费用被早期的税收好处所抵消, 由此使得该资产所产生的现金流更为平稳。企业可以通过这种方式得到税收好处。加速折旧法优化了资本支出, 促进了企业的发展。

2.A depreciation method which allows faster write-offs than the straight line method. These methods provide a greater tax shield effect than straight line depreciation, and so companies with large tax burdens might like to use accelerated depreciation methods, even if it reduces the income shown on financial statement. Accelerated depreciation methods are popular for writing-off equipment that might be replaced before the end of its useful life since the equipment might be obsolete (e.g. computers). One example of an accelerated

depreciation method is the Modified Accelerated Cost Recovery System (MACRS). acceleration 加速到期 由于债务人或合约一方的违约，债务比事先约定的期限提前到期或是衍生性交易因而中止的现象。加速到期也可能由信用等级的下降或其他原因引起。 acceleration clause 加速偿还条款 1.指债务契约上所记载的一种条款，该条款指明当债务人发生无法按期支付本息的情况下，债务人的未到期债务自动到期，应立即偿还。2该条款是说，如果债务人无法偿还利息、本金或支付沉淀成本，或者丧失偿付能力，或者无力承担抵押财产的税收负担，那么该抵押合同未偿付的余额或其他相关合同将被视为到期。 3.A provision that allows a lender to demand payment of the total outstanding balance or demand additional collateral under certain circumstances, such as failure to make payments, bankruptcy, nonpayment of taxes on mortgaged property, or the breaking of loan covenants. acceleration theory 加速理论 消费水平的变动将导致购买力和生产水平的更大变动。这被视为造成某种形式通货膨胀的推动力。 Acceptance 承兑 1.在远期汇票上签署，正式确认按时支付汇票金额之责任，称之为承兑。签署人即为承兑人。承兑人若为一般工商企业，该承兑汇票称为商业承兑汇票（trade acceptance bill），若承兑人为银行，该汇票称为银行承兑汇票（banker's acceptance）。 2.The contractual agreement entered into when the drawee of a time draft writes "accepted" on the document and specifies a payment date. The drawee, thereby known as the acceptor, is responsible for making the payment at maturity. acceptance bank 承兑银行 保证汇票付款责任的银行。 Acceptance bill 承兑汇票 经工商企业或银行承兑，

确认如期支付之汇票。一般而言，银行承兑汇票之信用程度较商业承兑汇票为佳，在货币市场发达的国家，银行承兑汇票可于公开市场转让贴现，是一种较为普遍的短期融资工具。

acceptance credit 承兑信用安排 国际贸易融资的信用安排之一。银行可允许客户发出汇票让银行承兑，然后在市场转让贴现来获得资金。开证行或指定的付款行收到符合信用证条款规定的单据时，并不立即付款，只有在承兑人承兑后，并且在汇票到期时才履行付款义务。根据承兑人的不同，承兑信用证可分为：（1）银行承兑信用证。（2）商号承兑信用证。

Acceptance fee 承兑费 银行对汇票进行承兑时，所收取的手续费。

acceptance market 承兑市场 货币市场的一部分。汇票经纪人等用贴现的办法对承兑过的汇票进行买卖。

Acceptance risk 承兑风险 远期汇票的持票人向受票人要求付款承兑时，遭到受票人拒绝的风险。

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