

金融英语词汇每日一新（五）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/129/2021_2022__E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_129140.htm break-even analysis [银]

盈亏分析来源：考试大 A calculation of the approximate sales volume required to just cover costs, below which production would be unprofitable and above which it would be profitable. 一种销售收入大致与成本持平的计算方法，在其之下将无利润，之上则可获利。指用来描述固定成本、变动成本以及利润等三者间关系的分析技术。break-even point [证] 盈亏平衡点，保本点

来源：考试大 1. The price at which an options cost is equal to the proceeds acquired by exercising the option. 2. The price at which a securities transaction produces neither a gain nor a loss. 3. The volume of sales at which a companys net sales just equals its costs. 是指某证券交易价格无任何亏损或盈余发生时，则此价格即为损益平衡点。break-even tax rate [银] 盈亏平衡税率来源：考试大 The tax rate at which a person, corporation or other entity would be indifferent about entering into a proposed arrangement or conducting a proposed transaction. 在此税率下，个人，公司，或其他实体将在同等条件下进入一个计划中的交易活动

。breakup value [银] 破产清理价值，折卖价值来源：考试大 The value of a company if each of its parts were independent, publicly traded entities. Also called private market value (PMV). 以公司各部分为独立，公开交易的实体而得到的公司价值，也叫私有市场价值。bridge financing [房] 过渡融资来源：考试大 Financing extended to a person, company, or other entity, using

existing assets as collateral in order to acquire new assets. Bridge financing is usually short-term. Also known as a "swing loan", a loan used to fill a gap in financing, often between the purchase of a new home and the sale of the old one. If the purchase closes before the sale, the home owner needs to borrow enough money to pay for the new house for the period of time before the equity in his old house comes available as a result of the completion of the sale. 提供给个人、公司或其他实体的融资，用现有资产作抵押来获得新资产，多为短期。亦称“swing loan”，用以填补再融资间空当的贷款，经常用于购买新屋和卖出旧屋之间的时期。备注：来源：考试大[保]代表保险，[房]代表房地产，[会]代表会计，[分]代表注册财务分析师，[银]代表银行，[证]代表证券。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