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https://www.100test.com/kao_ti2020/129/2021_2022__E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_129394.htm A share A股；甲类股份 abatement of tax 减税；减扣免税额 ABN AMRO Bank N.V. 荷兰银行 above-the-line expenditure 线上项目支出；经常预算支出 above-the-line receipt 线上项目收入；经常预算收入 ABSA Asia Limited 南非联合亚洲有限公司 absolute change 绝对数值变更 absolute expenditure 实际开支 absolute guideline figure 绝对准则数字 absolute interest 绝对权益 absolute order of discharge 绝对破产解除令 absolute profit margin 绝对利润幅度 absolute value 实值；绝对值 absolutely vested interest 绝对既得权益 absorbed cost 已吸收成本；已分摊成本 absorption 吸收；分摊；合并 absorption rate 吸收率；摊配率；分摊率 ACB Finance Limited 亚洲商业财务有限公司 acceptable form of reciprocity 合理的互惠条件 acceptable rate 适当利率；适当汇率 acceptance agreement 承兑协议 acceptance for honour 参加承兑 acceptor 承兑人；接受人；受票人 acceptor for honour 参加承兑人 accident insurance 意外保险 Accident Insurance Association of Hong Kong 香港意外保险公会 accident insurance scheme 意外保险计划 accident year basis 意外年度基准 accommodation 通融；贷款 accommodation bill 通融票据；空头票据 accommodation party 汇票代发行人 account balance 帐户余额；帐户结余 account book 帐簿 account collected in advance 预收款项 account current book 往来帐簿 account of after-acquired property 事后取得的财产报告 account of defaulter 拖欠帐目 account payable 应付帐款

account payee only [A/C payee only] 只可转帐；存入收款人帐户
account receivable 应收帐款 account receivable report 应收帐款报表
account statement 结单；帐单；会计财务报表 account title 帐户名称；会计科目
accountants report 会计师报告 Accountants Report Rules 会计师报告规则
accounting and auditing procedure 会计与审计程序；会计与核数程序
Accounting Arrangements 《会计安排》 accounting basis 会计基础
accounting by Official Receiver 破产管理署署长呈交的帐目 Accounting Circular 《会计通告》
accounting class 会计类别 accounting date 记帐日期；会计结算日期
accounting for money 款项核算 Accounting Officer 会计主任 accounting period 会计报告期；会计期
accounting policy 会计政策；会计方针 accounting practice 会计惯例
accounting principle 会计准则 accounting record 会计记录
accounting report 会计报告 Accounting Services Branch [Treasury] 会计事务部〔库务署〕
Accounting Society of China 中国会计学会 accounting statement 会计报表
accounting system 会计制度；会计系统 accounting transaction 会计事项；帐务交易
accounting treatment 会计处理 accounting year 会计年度 accretion 增值；添加
accrual 应计项目；应累算数目 accrual basis 应计制；权责发生制
accrual basis accounting 应计制会计；权责发生制会计 accrue 应累算；应计
accrued benefit 应累算利益 accrued charges 应计费用 accrued cumulative preference share dividend 应累算的累积优先股股息
accrued expenses 应累算费用 accrued interest payable 应付利息；应计未付利息
accrued interest receivable 应收利息；应计未收利息 accrued right 累算权益
accruing profit 应累算的利润

accumulated fiscal reserve 累积财政储备 accumulated profit 累积利润；滚存溢利 accumulated reserve 累积储备 accumulation of surplus income 累积收益盈余 acquired assets 既得资产 acquisition 收购；购置；取得 acquisition cost 购置成本 acquisition expenses 购置费用 acquisition of 100% interest 收购全部股权 acquisition of control 取得控制权 acquisition of fixed assets 购置固定资产 acquisition of shell "买壳" acquisition price 收购价 act of God 天灾 acting partner 执事合伙人 active market 买卖活跃的市场；交投畅旺的市场；旺市 active partner 积极参与的合伙人 active trading 交投活跃 actual circulation 实际流通 actual cost 实际成本 actual expenditure 实际开支；实际支出 actual income 实际入息；实际收入；实际收益 actual market 现货市场 actual price 现货价；实际价格 actual profit 实际利润 actual quotation 实盘；实际价位；实际报价 actual year basis 按实际年度计算 actuals 实货 actuarial investigation 精算调查 actuarial principle 精算原则 actuarial report 精算师报告 Actuarial Society of Hong Kong 香港精算学会 actuarial valuation 精算师估值 actuary 精算师 ad referendum agreement 暂定协议；有待覆核的协定 ad valorem duty 从价税；按值征税 ad valorem duty system 从价税制 ad valorem fee 从价费 ad valorem tariff 从价关税 additional allowance 额外免税额 additional amount for unexpired risk 未过期风险的额外款额 additional assessable profit 补加应评税利润 additional assessment 补加评税 additional commitment 额外承担 additional commitment vote 额外承担拨款 additional dependent grandparent allowance 供养祖父母或外祖父母额外免税额 additional dependent parent allowance 供养父母额外免税额

additional provision 额外拨款 additional stamp duty 附加印花稅
additional tax 补加稅罰款；补加稅款 Additional Tax Demand
Note 繳納补加稅罰款通知書；繳納补加稅款通知書 adjudged
bankrupt 被裁定破產 adjudicated bankrupt 裁定破產人
adjudication fee 裁定費；評定印花稅額手續費；評估契據費
adjudication of bankruptcy 裁定破產；宣告破產 adjudication of
insolvency 裁定無力償還債務 adjusted actual 經調整的實數；調
整後的實數 adjusted current assets 經調整的流動資產；調整後
的流動資產 adjusted figure 經調整的數字；調整後的數額
adjusted liabilities 經調整的負債；調整後的負債 adjusted loss 經
調整的虧損；調整後的虧損 adjusted net admissible assets 經調
整的可接納資產淨值；調整後的可接納資產淨值 adjusted
profit 經調整的利潤；調整後的利潤 adjusted surplus 經調整的
盈餘額；調整後的盈餘額 adjusted value 經調整的價值；調整
後的價值 adjustment 調整；修訂；理算〔保險〕 adjustment
centre 調劑中心 adjustment lag 調整過程的時間差距；調整時差
adjustment mechanism 調整機制 adjustment of loss 虧損調整
adjustment process 調整過程；調整程序 adjustment range 調整
幅度 administered exchange rate 受管制匯率 Administration
Division [Hong Kong Monetary Authority] 行政處〔香港金融管
理局〕 administration expenses 行政費用 administration fee 手續
費；行政費 administration in bankruptcy 破產管理
administration order 遺產管理令 administrator 管理人；遺產管
理人 administrator of the estate 遺產管理人 admission of debt 債
項承認書 admission of proof 接納債權證明 advance 放貸款項；
墊付款項；預支款項；預付款項 advance account 暫支帳目；

预付款帐户 advance compensation 预付补偿金 advance from shareholder 股东垫款 advance pending reimbursement 预支以待日后付还 advanced economy 先进经济体系 advancement 预付；预付财产 advances warrant 垫款令 advancing 贷出 adverse balance 逆差 adverse exchange 逆汇 advertisement addressed to shareholders 在报章刊登的致股东通告 advice for collection 托收通知书 advice of drawing 提款通知书；汇票通知书 advice of payment 付款通知 Advisory Committee [Securities and Futures Commission] 咨询委员会〔证券及期货事务监察委员会〕 Advisory Committee on Diversification 经济多元化咨询委员会 affidavit 誓章；遗产申报誓章 affidavit of no receipt 述明无收款的誓章 affiliate 联号；联营公司；附属公司 affiliated company 附属公司；联号；联营公司 affirmation [estate duty] 非宗教式宣誓〔遗产税〕 affordability 负担能力 African Development Bank [AfDB] 非洲开发银行 after-acquired property 事后取得的财产 after-hours dealing 市后交易 after-tax profit 税后盈利；税后利润；税后溢利 agency agreement 代理协议 agency expenses 代理机构的开支 agency fee 代理费 Agency Law 《代理法》 agent 代理人；承销人 agent of company 公司代理人 agents fee 代理人费；经纪费 aggregate 总计；总数；总体数字 aggregate amount 总款额；总额 aggregate assets and liabilities 总体资产与负债 aggregate at constant price 按固定价格计算的总体数字 aggregate demand 总需求 aggregate gross position 总持仓量 aggregate limit 总限额 aggregate of salaries tax 合计薪俸税 aggregate performance 总体表现；总体业绩 aggregate supply 总体供应 aggregate surplus 总盈余 aggregate total 整体总额

aggregate value 总值；合计价值 aggregated basis 合计基准
aggregated net chargeable income 合计应课税入息实额
aggregation 合并计算；合计；总和 aggregation of incomes of
husband and wife 夫妇入息合并计算 aggregation of property 财产的总和
agio 差价；贴水 Agreement between the Government of Hong Kong and the Government of Japan for the Promotion and Protection of Investment 《香港政府和日本政府关于相互促进和保护投资协定》 Agreement between the Government of Hong Kong and the Government of the Republic of Austria for the Promotion and Protection of Investment 《香港政府和奥地利共和国政府关于相互促进和保护投资协定》 Agreement between the Government of Hong Kong and the Government of the Republic of France for the Promotion and Protection of Investment 《香港政府和法兰西共和国政府关于相互促进和保护投资协定》 Agreement between the Government of Hong Kong and the Government of the Republic of Korea for the Promotion and Protection of Investment 《香港政府和大韩民国政府关于相互促进和保护投资协定》 agreement for a settlement 授产协议
agreement for assignment 转让协议 agreement for sale 售卖协议；
买卖协议 agreement for sale and purchase 买卖协议 agreement for the payment of interest 支付利息协议 agreement for the repayment of money 还款协议 agreement of reinsurance 再保险协议
Agricultural Bank of China 中国农业银行 air passenger departure tax 飞机乘客离境税 Air Services Negotiations Unit [Economic Services Bureau] 民航运输谈判组〔经济局〕 airport tax 机场税
alcohol duty 酒精税 alienation 让与；让渡；转让 alimony 生活

费；赡养费 All Ordinaries Index [AOI] 所有普通股指数 all risks 全险；综合险 All Sales Record for Stock Market 《股票市场成交报告》 Allied Capital Resources Limited 新联财务有限公司
all-items index [Consumer Price Index] 总指数〔消费物价指数〕
allocation letter 拨款信件 allocation of fund 分配款项；预留款项
allocation of profit 利润分配；溢利分配 allocation warrant 拨款令
allotment 分配；配股 allotment notice 股份配售通知；配股通知
allotment of shares 股份分配 allowable 可获宽免；免税的
allowable business loss 可扣除的营业亏损 allowable expenses 可扣
税的支出 allowance 免税额；津贴；备抵；准备金 allowance for
debts 债项的免税额 allowance for depreciation by wear and tear 耗
损折旧免税额 allowance for funeral expenses 殓验费的免税额
allowance for inflation 为通货膨胀而预留的款项；通胀准备金
allowance for repairs and outgoings 修葺及支出方面的免税额
allowance to debtor 给债务人的津贴 alteration of capital 资本更
改 alternate trustee 候补受托人 amalgamation 合并 ambit [head or
subhead of expenditure] 涵盖范围〔开支总目或分目〕 ambit of
charges 征税范围；收费范围 amended valuation 经修订的估值
American Commodities Exchange 美国商品交易所 American
Express Bank Limited 美国运通银行 American Stock Exchange 美国
证券交易所 amortization 摊销 amount due from banks 存放银
行同业的款项 amount due from banks abroad 存放海外银行同
业的款项 amount due from holding companies 控股公司欠款
amount due from local banks 存放本港银行同业的款项 amount
due to banks 银行同业的存款 amount due to banks abroad 海外
银行同业的存款 amount due to holding companies 控股公司存

款 amount due to local banks 本港银行同业的存款 amount due to
outport banks 外埠银行同业的存款 amount for note issue 发行纸
币的款额 amount of bond 担保契据的款额 amount of
consideration 代价款额 amount of contribution 供款数额 amount
of indebtedness 负债款额 amount of principal of the loan 贷款本
金额 amount of rates chargeable 应征差饷数额 amount of share
capital 股本额 amount of sums assured 承保款额 amount of
variation 变动幅度 amount of vote 拨款数额 amount payable 应付
款额 amount receivable 应收款额 Amsterdam Stock Exchange 阿
姆斯特丹证券交易所 analysis 分析 ancillary risk 附属风险 annual
account 周年帐目；周年帐目报表；年度决算；年结 annual
accounting date 年结日期 annual allowance 每年免税额；年积金
；年度津贴；年津 annual balance 年度余额 annual disposable
income 每年可动用收入 annual estimates 周年预算 annual fee 年
费 annual general meeting 周年大会 annual growth rate 年增率；
每年增长率 annual long-term supplement 长期个案每年补助金
annual pensionable emolument 可供计算退休金的年薪 annual
report 年报 Annual Report on the Consumer Price Index 《消费物
价指数年报》 annual return 周年报表；周年申报表；每年报
税表格 Annual Return Rules 《周年报表规则》 annual review of
consumer prices 每年消费物价回顾 annual roll-forward basis 逐年
延展方式 annual salary 年薪 annual statement 年度报表；年度决
算表 Annual Survey of Banks, Deposit-taking Companies and
Representative Offices of Foreign Banks 银行、接受存款公司及外
地银行驻港代表办事处按年统计调查 annuitant 年金受益人
annuity 年金 annuity contract 年金合约 annuity on human life 人

寿年金 antecedent debt 先前的债项 ante-dated cheque 倒填日期
支票 anticipated expenditure 预期开支 anticipated net profit 预期
纯利 anticipated revenue 预期收入 anti-inflation measure 反通货
膨胀措施 anti-inflationary stance 反通货膨胀立场 apparent deficit
表面赤字 apparent financial solvency 表面偿债能力 apparent
partner 表面合伙人 application for personal assessment 个人入息
课税申请书 application of fund 资金应用 application to release as
liquidator and to destruct the books of accounts and documents 申
请免除清盘人职务及毁灭帐簿与文件 appointed actuary 委任精
算师 appointed auditor 委任核数师；委任审计师 appointed
trustee 委任的受托人 appointer 委任人 apportioned pro rata 按比
例分摊 apportionment 分配；分摊 Apportionment Act [United
Kingdom] 《分摊法令》〔英国〕 apportionment formula 分摊
方程式 apportionment of estate duty 遗产税的分摊 appraisal 估价
；评估 appreciable growth 可观增长 appreciable impact 显着影响
appreciable increase 可观增长 appreciation 增值；升值
appreciation against other currencies 相对其他货币升值
appreciation of the exchange value of Hong Kong dollar 港元汇值
上升 appreciation tax 增值税 appropriation 拨款；拨用；拨付
appropriation account 拨款帐目 Appropriation Bill 拨款法案
appropriation-in-aid system 补助拨款办法 approved assets 核准资
产 approved basket stock 认可一篮子证券 approved budget 核准
预算 approved charitable donation 认可慈善捐款 approved
charitable institution 认可慈善机构 approved currency 核准货币
；认可货币 approved estimates 核准预算 approved estimates of
expenditure 核准开支预算 approved overseas insurer 核准海外保

险人 approved overseas trust company 核准海外信托公司
approved pooled investment fund 核准汇集投资基金 approved
provident fund scheme 认可公积金计划 approved provision 核准
拨款 approved redeemable share 核准可赎回股份 approved
regional stock 认可地区性证券 approved retirement scheme 认可
退休金计划 approved subordinated loan 核准附属贷款 arbitrage
套戥；套汇；套利 arbitrageur 套戥者；套汇者 arbitrary amount
临时款项 arrangement 措施；安排；协定 arrears 欠款 arrears of
pay 欠付薪酬 arrears of revenue 逾期未收税款；逾期未收的帐
项 articles of association 组织章程；组织细则；组织章程细则
Asahi Finance (Hong Kong) Limited 旭日财务（香港）有限公司
ascertainment of profit 确定利润 "Asia Clear" "亚洲结算系统" Asia
Commercial Bank Ltd. 亚洲商业银行有限公司 Asian
Development Bank [ADB] 亚洲开发银行〔亚银〕 Asian
Development Fund [ADF] 亚洲发展基金 Asian dollar bond 亚洲
美元债券 Asian dollar market 亚洲美元市场 Asian dollar rate 亚
洲美元利率 Asian Securities Analysts Council [ASAC] 亚洲证券
分析员公会 Asia-Pacific Economic Co-operation [APEC] 亚太区
经济合作组织〔亚太经合组织〕 asked price 沽盘；喊价；索
价；卖方报价 assessable income 应评税入息 assessable loss 应评
税亏损 assessable profit 应评税利润 assessable value 应评税值
assessed profit 估定利润 assessed value 经评估价值 assessment 评
税；评定；估价；评税单 assessment number 评税编号；估价
编号 assessment of additional tax 补加税评税 assessment of
performance 业绩评估；实绩评价 Assessor 评税主任 asset price
bubbles 资产价格泡沫 asset-backed securities 具资产保证的证券

assets accretion 资产增值 assets and liabilities 资产与负债 assets
betterment statement 资产递增值表；资产改进表 assets lending 实
物放款；有抵押贷款 assets of the company passing on the death
死者去世时转移的公司资产 assets pledged as security for
liabilities 用作负债抵押的资产 assets portfolio 资产投资组合
assets price 资产价格 assets quality 资产质素 assets realization 资产
变现 assets refinancing arrangement 资产再集资安排 assets
securitization 资产证券化 assets situated outside Hong Kong 在香
港以外地方的资产 assets stripping 削减资产；拆卖资产 assets
value 资产值 assignee 承让人 assignment 转让；转让书；转让契
assignment of interest 权益转让 assignment of letters patent and
trade mark 专利证书及商标转让 assignment of property 物业转
让；物业转让书 assignment right 转让权 assignor 转让人
associate 有联系的人；有关连人士；相联者；合伙人；联系人
Associate Clearing Housing Amsterdam B.V. 阿姆斯特丹联合结
算所有限公司 associate member 附属会员 associated body
corporate 相联法人团体 associated company 相联公司；联属公
司 associated corporation 相联法团 Association of Chartered
Certified Accountants [ACCA] [United Kingdom] 公认会计师公
会〔英国〕 Association of Futures Exchange Brokers 香港期货经
纪协会 Association of South-East Asian Nations [ASEAN] 东南亚
国家联盟〔东盟〕 association of underwriters 承保人组织
assumption of control 接管 assurance 担保；保险；转易；转易
书 assurance of interest 权益的转易 at 19XX price 按一九XX年
价格计算 at a discount 按赔价计算；按贴水价格计算；打折扣
at a premium 按溢价计算；按升水价格计算 at call 通知付款；

按通知 at constant market price 按固定市价计算 at constant price
按固定价格计算 at cost 按成本计算 at current market price 按当时市价计算；按现时市价计算 at current price 按当时价格计算；按现时价格计算 at factor cost 按要素成本计算；按生产要素成本计算 at money-of-the-day price 按付款当日价格计算 at or better 按指定或较佳价位〔买卖指令〕 at par 按面值计算；平价 at sight 见票即付 at the close 按收市盘 at the opening 按开市盘 attestation 见证；见证条款 at-the-money option 平价期权 attorney 受权人；受托代表人 attornment 新拥有人承认书 attributable profit 可归属利润 attributable share value 可归属股份价值 Auckland Stock Exchange 奥克兰证券交易所 auction 拍卖 auctioneer 拍卖商 audit 审计；核数 Audit Commission 审计署 Audit Committee [Stock Exchange of Hong Kong Limited, Securities and Futures Commission] 稽核委员会〔香港联合交易所有限公司〕；核数委员会〔证券及期货事务监察委员会〕 audit review 帐目审查 Audit Sub-committee [Exchange Fund Advisory Committee] 审核小组〔外汇基金咨询委员会〕 audited account 审计帐目；经审计的帐目 audited annual account 经审计的周年帐目 audited balance sheet 经审计的资产负债表 auditor 核数师；核数主任；审计师 auditors certificate 核数师证明书；审计师证明书 auditors report 核数师报告；审计师报告 Aussie bond 澳元债券 austerity budget 紧缩预算 Australia & New Zealand Banking Group Limited 澳洲纽西兰银行集团有限公司 Australia All Ordinaries Index 澳洲所有普通股票指数 Australian Dollar [AUD] 澳元 Australian Options Market 澳大利亚期权市场 Australian Securities Commission 澳洲

证券事务监察委员会 Australian Society of Certified Practising Accountants 澳洲执业会计师公会 Australian Stock Exchange 澳大利亚证券交易所 Austrian Schilling [ATS] 奥地利先令 authentication 认证；鉴证 authority to purchase 委托购买证；委购书 authorization 认可；核准；授权；授权书 authorization by direction 指示授权 authorization by instruction 指令授权 authorization by warrant 令状授权 authorization of unit trust 单位信托的认可 authorized agent 指定代理人 authorized capital 法定资本 authorized clerk 出市员 authorized dealer 认可交易商 authorized financial institution 认可财务机构 authorized fund 认可基金 authorized fund house 获授权的基金公司；认可基金公司 authorized institution 认可机构 authorized institution incorporated in Hong Kong 在香港成立为法团的认可机构 authorized institution incorporated outside Hong Kong 在香港以外成立为法团的认可机构 authorized insurer 获授权保险人；获认可承保人 authorized investment 特准投资项目 authorized person 获授权人 authorized representative 获授权代表 authorized share capital 法定股本 automated quotation system 自动报价系统 Automated Trading System [ATS] [Hong Kong Futures Exchange Limited] 自动交易系统〔香港期货交易所有限公司〕 automatic adjustment mechanism 自动调整机制 automatic adjustment system 自动调整系统 Automatic Clearing House 自动票据交换所 automatic exchange rates accumulation system 自动化汇率累集系统 Automatic Order Matching and Execution System [AMS] 自动对盘及成交系统〔自动对盘系统〕 automatic teller machine [ATM] 自动柜员机 autopay 自动转帐 available assets 可

用资产 available fiscal reserve 现存财政储备 available profit 可用
利润 Avco Financial Services (Asia) Limited 富高财务（亚洲）有
限公司 average 平均；平均数；海损 average basic salary 平均基
本薪金 average consumer expenditure 平均消费开支；一般消费
开支 average cost 平均成本 average cost of land production 增辟
土地平均成本 average daily turnover 平均每日成交额 average
daily wage rate 平均每日工资率 average expenditure pattern 平均
开支模式 average growth rate 平均增长率 average net fixed assets
固定资产平均净值 average of relatives 相对价格平均数 average
price 平均价格 average propensity to consume 平均消费倾向；一
般消费倾向 average propensity to save 平均储蓄倾向；一般储蓄
倾向 average rate 平均率 average revenue 平均收入；平均收益
average stock 平均库存；平均存货 average yearly rent 平均年租
avoidance of double taxation 避免双重课税 avoidance of tax 避税
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