

注册会计师英语加试实用资料大全一(财务英语5) PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/262/2021\\_2022\\_\\_E6\\_B3\\_A8\\_E5\\_86\\_8C\\_E4\\_BC\\_9A\\_E8\\_c45\\_262918.htm](https://www.100test.com/kao_ti2020/262/2021_2022__E6_B3_A8_E5_86_8C_E4_BC_9A_E8_c45_262918.htm)

E: earmarked fund 预留款项；指定用途的款项 earmarked grant 指定用途补助金 earmarked growth 拟定增长 earned premium 满期保费 earnings 收入；收益；盈利 earnings per share [EPS] 每股盈利 earnings tax 所得税；入息税 ease 放缓；缓和；轻微下跌 ease back 回软 East Asia and Oceanian Stock Exchanges Federation 东亚及大洋洲证券交易所联合会 East Asia Credit Company Limited 东亚授信有限公司 East Asia Finance Company, Limited 东亚财务有限公司 East Asia Section [Financial Services Bureau] 东亚经济分析组〔财经事务局〕 East Asian Stock Exchange Conference [EASEC] 东亚证券交易所联合会议 econometric model 计量经济模式 econometrician 计量经济学家 econometrics 计量经济学 economic adjustment 经济调控 economic aggregate 经济总体数字 Economic Analysis Division [Financial Services Bureau] 经济分析部〔财经事务局〕 economic and monetary union [EMU] [European Union] 经济和货币联盟〔欧洲联盟〕 Economic and Social Commission for Asia and the Pacific [ESCAP] [United Nations] 亚洲及太平洋经济社会委员会〔亚太经社会〕〔联合国〕 Economic Commission for Europe [ECE] [United Nations] 欧洲经济委员会〔联合国〕 economic cost 经济成本 economic cycle 经济周期 economic depression 经济萧条 Economic Division [Hong Kong Monetary Authority] 经济研究处〔香港金融管理局〕 economic forecast 经济预测 economic framework 经济架构

economic fundamentals 基本经济因素 economic geography 经济地理 economic growth 经济增长 economic implication 对经济的影响 economic indicator 经济指标 economic infrastructure 经济基础设施建设 economic life 经济年限；经济寿命；符合经济效益的使用年限 economic model 经济模式 economic outlook 经济展望；经济前景 economic performance 经济表现；经济实绩 economic recession 经济衰退 economic recovery 经济复苏；经济复原 Economic Reporter 《经济导报》 economic restructure 经济结构重整；经济转型 Economic Review Committee 经济检讨委员会 economic sanction 经济制裁 economic sector 经济部门；经济成分 economic service 经济服务 Economic Services Bureau [ESB] [Government Secretariat] 经济局〔政府总部〕 economic slowdown 经济放缓 economic stabilization programme 经济稳定计划 economic support 经济支援 economic system 经济体系 economic variable 经济变数 economic viability 经济可行性 economically active person 从事经济活动的人士 economically active population 从事经济活动的人口 economically inactive population 非从事经济活动的人口 Economist, The 《经济学人》 economy 经济；经济体系 economy of scale 规模经济 edge down 渐落；微降 edge up 渐升；微升 education subvention 教育资助金 Edward Wong Credit Limited 安泰授信有限公司 effective exchange rate index [EERI] 实际汇率指数；有效汇率指数 effective exchange rate index of Hong Kong dollar 港汇指数；港元汇率指数 effective rate of interest 实际利率 effective rate of tax 实际税率 effectively risk-free investment 无实际风险投资 efficiency bonus 考绩花红 elasticity factor 弹性因素 elasticity of

price 物价弹性；价格弹性 elderly residential care expenses deduction 长者住宿照顾开支的扣除额 Electrical and Mechanical Services Department Suspense Account 机电工程署暂记帐 Electrical and Mechanical Services Department Vehicle Maintenance Services Suspense Account 机电工程署车辆维修暂记帐 Electrical and Mechanical Services Department Workshop Services Suspense Account 机电工程署工场服务暂记帐 Electrical and Mechanical Services Trading Fund 机电工程营运基金 electronic banking 电子银行服务 electronic broker 电子经纪 electronic clearing system 电子结算系统 Electronic Mail Stock Information Service [EMSIS] 电子传递股市资讯服务 electronic order matching and execution/clearing system 电子自动对盘及执行 / 结算系统 electronic payment system 电子付款系统 electronic trading system 电子交易系统 electronic transfer system 电子转帐系统；电子转帐制度 Emergency Relief Fund 紧急救援基金 Emergency Relief Fund Committee 紧急救援基金委员会 Emerging Asian Bond Market Conference 新兴亚洲债券市场会议 emerging market 新兴市场 emolument 薪酬 employed capital 已运用资本 employed population 就业人口 employees ' bonus 雇员红利 Employees Compensation Assistance Fund 雇员补偿援助基金 employees ' compensation insurance 雇员补偿保险 employees ' share option scheme 雇员股份认购权计划 employees ' share purchase scheme 雇员股份购买计划 employees ' share scheme 雇员股份计划 Employer ' s Return of Remuneration and Pensions 雇主填报的薪酬及退休金报税表 employment 就业 employment of funds 资金运用 employment of profit 有收益的受雇工作 encumbrance 产权

负担 end investor 最终投资者 endaka [Japanese] “圆高”〔日语〕；日圆高企 endorsee 承背书人 endorsement 背书  
endorsement in blank 空白背书 endorser 承兑人；背书人  
endowment 储蓄保险 end-user 最终使用者；真正“用家”  
Enforcement Division [Securities and Futures Commission] 法规执行部〔证券及期货事务监察委员会〕 enforcing payment 强制执行付款规定 enhanced offer 价值较高的要约 enterprise 企业  
entertainment tax 娱乐税 entrepreneur 企业家 entrepreneurship 企业家精神；企业家身分 entrustment basis 以信托形式 equal share 相等份额 equilibrium 均衡；平衡 equilibrium real exchange rate 均衡实质汇率 Equitable Banking Corporation 建南银行  
equitable benefit 公平利益 equitable charge 衡平法押记 equitable estate 衡平法产业权 equitable interest 衡平法权益 equitable mortgage 衡平法上的按揭 equitable owner 衡平法上的拥有人  
equity 股本；股权；股票；权益；产权 equity earnings 权益股收益；参股收益 equity financing 股本融资；发行股票筹措资金  
equity holding 股份持有；股权持有 equity interest 股本权益  
equity investment 股本投资；注入资本 equity joint venture 股份式合营企业 equity market 股本市场；股票市场 equity of redemption 衡平法上的赎回权 equity securities 权益证券；股本证券  
equity share 权益股；普通股 equity share capital 权益股本  
equity trading system 股票买卖制度 equity warrant 股本认股权证  
equity-related contract 与股权联系的合约 escape clause 免责条款；例外条款 escrow account 托管户口；记帐帐户 established fiscal policy 既定财政政策 established securities market 具规模的证券市场 establishment ceiling 编制上限 Establishment

Subcommittee [Finance Committee of the Legislative Council] 人事  
编制小组委员会〔立法会财务委员会〕 estate 遗产；产业；财  
产 estate duty 遗产税 estate duty account 遗产呈报表 Estate Duty  
Office [Inland Revenue Department] 遗产税署〔税务局〕  
estimated additional assessable income 估计的补加应评税入息  
estimated additional assessable profit 估计的补加应评税利润  
estimated annual rental 预计每年租值 estimated assessment 估计  
评税 estimated assets 估计资产 estimated expenditure 预算开支；  
估计开支 estimated expenditure by service 按服务分类的预算开  
支 estimated growth rate 估计增长率 estimated income 估计入息  
；估计收入 estimated liabilities 估计负债 estimated net profit 估计  
纯利 estimated revenue 预算收入；估计收入 Estimates for the  
year ending 31 March 19XX Volume IA--General Revenue Account  
《截至一九XX年三月三十一日为止的财政年度预算卷一甲  
部 政府一般收入帐目》 Estimates for the year ending 31  
March 19XX Volume IB--General Revenue Account 《截至一九  
XX年三月三十一日为止的财政年度预算卷一乙部 政府  
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