

“市账率”、“账面价值”的表达 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/276/2021_2022__E2_80_9C_E5_B8_82_E8_B4_A6_E7_c67_276113.htm 势将打破全球集资额最高纪录的工行A H股招股活动已正式启动。消息人士透露，工行A股招股价初定为每股2.6元~3.12元人民币，市账率介乎1.95~2.23倍。请看《中国日报》相关报道：The world-record US\$19.1 billion public offer by Industrial and Commercial Bank of China was met with great enthusiasm by domestic and overseas investors yesterday. The bank set its A-share price at between 2.6 yuan (33 US cents) and 3.12 yuan (39 US cents) 1.95 times and 2.23 times its 2006 book value, bankers involved in the sale said. 报道中的book value指的是“（股票的）账面价值”，又称“股票净值”或“每股净资产”，是每股股票所代表的实际资产的价值。“市账率”即“股价与股票帐面值的比率”，其相应的英文表达为“price-to-book ratio”，显然，“市账率”越低，股价愈便宜。在商业纪录中，“book value”（帐面价值）指公司显示在“资产负债表上的价值”，即公司的净资产值，相等于总资产减无形资产（专利、商誉等）及负债。看例句：Book value per share is equal to the net assets represented by one share of stock.（每股账面价值等于每股股票代表的净资产。）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