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# Dictionary

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# of ECONOMICS

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英汉双解经济学词典

FE 东北财经大学出版社  
Dongbei University of Finance & Economics Press

大连



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图书在版编目 (CIP) 数据

英汉双解经济学词典 / 《英汉双解经济学词典》编写组编. —大连: 东北财经大学出版社, 2008. 4

(英汉双解财经词典)

ISBN 978 - 7 - 81122 - 048 - 3

I. 英… II. 英… III. 经济学—双解词典—英、汉 IV. F0 - 61

中国版本图书馆 CIP 数据核字 (2008) 第 043007 号

辽宁省版权局著作权合同登记号: 图字 06 - 2007 - 69

This Edition First published in 2006 by A & C Black Publishers Limited, 38 Soho Square, London W1D 3HB.

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东北财经大学出版社出版

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大连天正华延彩色印刷有限公司印刷 东北财经大学出版社发行

幅面尺寸: 180mm × 230mm  
2008 年 4 月第 1 版

印张: 17 1/4  
2008 年 4 月第 1 次印刷

责任编辑: 李 季 孙 平

封面设计: 冀贵收

ISBN 978 - 7 - 81122 - 048 - 3

定价: 28.00 元

## A

▶ A级, AA级, AAA级

**A, AA, AAA** *noun* letters indicating that a share or bond or bank has a certain rating for reliability. The AAA rating (called the triple A rating) is given by Standard & Poor's or by Moody's Investors Service, and indicates a very high level of reliability for a corporate or municipal bond in the USA.

▶ 支付能力原则

**ability to pay theory** *noun* the theory of taxation that the level of taxation should be related to the taxpayer's ability to pay. Taxpayers with higher incomes pay tax at a higher rate than those on low incomes. This is the basis of progressive taxation. Many taxes, such as VAT, fuel tax, or sales tax, are not linked to the purchaser's ability to pay and are therefore regressive taxation.

▶ 横坐标

**abscissa** *noun* the horizontal value on a graph. The vertical value is the y-value or ordinate. Also called **x-value** (NOTE: The plural is **abscissae** or **abscissas**.)

▶ 绝对优势, 绝对成本优势

**absolute advantage, absolute cost advantage** *noun* a situation in which a country, or sometimes a person or company, is more efficient at producing something than its competitors (i.e. its output per input unit is higher). This gives an advantage to established firms which can keep costs low in comparison to new entrants.

▶ 绝对值

**absolute value** *noun* the size or value of a number regardless of its sign. The absolute value of  $-62.34$  is  $62.34$ .

▶ 吸收成本算法, 全额成本算法

**absorption costing, absorption pricing** *noun* the fixing of the price of a product to include both the direct costs of production and a part of the overhead costs which are absorbed as well. Absorption costing follows three stages: allocation of actual overhead costs directly to the cost centre to which they relate; apportionment, by which common overhead costs are divided between various cost centres in proportion to the estimated benefit to each cost centre; absorption, by which the total costs are charged to each unit of production.

▶ (英) 咨询、调解和仲裁局

**ACAS** *abbreviation* Advisory, Conciliation and Arbitration Service

▶ 加速折旧

**accelerated depreciation** *noun* a system of depreciation which reduces the value of assets at a high rate in the early years to encourage companies to invest in new equipment, because of the tax advantages. This applied in the UK until 1984: companies could depreciate new equipment at 100% in the first year. The system still applies in the USA where a 5-year tax