

金融专业英语：术语释义与注解 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/130/2021_2022__E9_87_91_E8_9E_8D_E4_B8_93_E4_c92_130417.htm 英文词汇 中文释义 详细注解 All-Ordinaries Index (All-ORD Index) 所有普通股指数 联交所负责编制的第二种指数，于1989年1月2日起推出。与恒生指数或香港指数只选定一组股份为基础不同，这个指数是以在联交所挂牌的全部普通股作为成份股，但同样以“资本市值加权法”来计算。指数的基准日是1986年4月2日，以1000点定为该日指数的基数，每日的指数便是根据当日所有普通股的总市值除以基准日的总市值，再乘以1000而得出

。 allotment 证券分配 股票分配 1.指公司根据申请人申请（填写在公司提供的申请书上）及预交定金，将股票分配给各申请人。承办发给债券的银行财团，其管理银行将待发行的债券分配给银行财团的成员银行，由它们认购或销售。 2.指证券发行机构对证券认购人或中介人所进行的分配证券的过程

。 3. The portion of a new securities issue which is assigned to each member of a syndicate, for underwriting and distribution. allottee 被分予者，接受分配物者 Any entity which has subscribed to buy securities in an underwriting. Allowance 折让 备抵 1.用于弥补坏账或折旧的准备金。 2.销货数量短少或损坏而自发票金额扣除的部分。 3 A sum set aside for an occurrence that may or may not come to pass. For example, funds earmarked for expenses associated with potential bad weather. 4. Funds allocated periodically for a stated purpose, such as a per diem. 5. A discount, especially one offered as a result of specific circumstances. allowance for depreciation 折旧备

抵An accumulated expense that writes off the cost of a fixed asset over its expected useful life. allowance for doubtful accounts坏账备抵An estimated amount of bad debts, to be subtracted from a balance sheet ' s accounts receivable.all-risks coverage一切险Insurance policy that covers losses from all causes not specifically excluded in the policy. opposite of named peril coverage.Alpha阿尔法

1.用来衡量证券报酬来自市场以外之独特因素的系数。例如某证券的报酬 = 5% + 1.2 × 市场报酬，代表市场报酬每变动1%，该证券报酬同向变动1.2%；式中的5%是该证券独特因素带来的报酬率，与市场因素无关，该5%即为阿尔法值。

2.英国于1986年金融大改革（Big Bang）之前，对规模及交易量最大的公司股票的分类名称，当时之为阿尔法股票（alpha stocks）。

3.A coefficient measuring the risk-adjusted performance, considering the risk due to the specific security, rather than the overall market. A large alpha indicates that the stock or mutual fund has performed better than would be predicted given its beta (volatility).Alphabet stock字母股票美国通用汽车公司（General Motors）用于购并用途的股票，这些股票以英文字母命名；例如[E]股票系来自购并电子资料系统公司（Electronic Data Systems）；[H]股票系用于购并休斯飞机公司（Hughes Aircraft）。各种字母股票的持有人的投票权不同，其股利也须视特定部门的营运绩效而定。

alpha-beta 阿尔法--贝塔 一种投资组合分析方法，旨在检测经理为实现其收益需要冒风险的程度。英文词汇 中文释义 详细注解

alternate account备选账户Account which multiple individuals can draw against without permission from each other.alternate payee第二收

款人 An individual who is recognized as having a right to receive some or all of the benefits under a qualified retirement plan if the plan holder does not or cannot collect. Usually a spouse, former spouse, child, or other dependent.

alternative assets 备选资产 Assets that have the potential to provide economic value to the owner but are not traditionally considered assets, such as collectibles.

alternative investment market 备选投资市场 伦敦证券交易所专门为成立时间不长但处于快速成长期的公司单独开辟的一块市场。

Alternative minimum tax (AMT) 替换最低税 1. 美国联邦政府对公司、个人、或财产减除所有的税负优惠或减免额之后，最低应征收的税款。 2. Alternative Minimum Tax. An IRS mechanism created to ensure that high-income individuals, corporations, trusts, and estates pay at least some minimum amount of tax, regardless of deductions, credits or exemptions. It operates by adding certain tax-preference items back into adjusted gross income. While it was once only important for a small number of high-income individuals who made extensive use of tax shelters and deductions, more and more people are being affected by it. The AMT is triggered when there are large numbers of personal exemptions on state and local taxes paid, large numbers of miscellaneous itemized deductions or medical expenses, or by Incentive Stock Option (ISO) plans.

alternative option 多选期权 这种期权使用两种或两种以上的金融工具、指数、货币或商品来作为基础资产。多选期权的持有人可以选择其中的一种。

Alternative order 替代委托 单向委托 1. 客户对证券经纪商下达的选择性指令，在两种交易之中，经纪商选择其中一种安排成交。例如投资人取得证券

价格为\$40，在下达\$50的限价卖出委托的同时，为避免价格下跌而搭配限价\$38的止损卖出委托，市场价格先到达其中一项，则予以成交，同时另一委托自动失效。也称为混合委托（combination order）、二择一委托（either-or order）、替换委托（one-cancels-the-other order）。

2. Two orders given to a broker, for which the execution of either one automatically cancels the other. One example is combining a buy limit order with buy stop order. The buy limit order will only be executed if the market price is below a specified price, and the buy stop order will only be executed if the market price is above a certain price. If one order is executed, the other is cancelled. also called either-or order.

amalgamation 合并 1. 指两个或两个以上的商行或公司合为一体组成一个新的商业机构。合并是扩大业务的一种方式，可降低成本，同时占据更大的市场。 2. The merging of two or more businesses into single entity.

amended return 调整后收益 An IRS filing done using Form 1040X to correct mistakes that were made on 1040 returns in the previous three years.

amendment 改善 改正 A change or addition to a legal document which, when properly signed, has the same legal power as the original document.

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