

COLLANA  TIMONE



# PRONTUARIO DEI TERMINI ECONOMICI IN **LINGUA INGLESE**

a cura di  
**Giovanni Ciotola**

EDIZIONI GIURIDICHE  
**SIMONE**<sup>®</sup>  
Gruppo Editoriale **Simone**  
50° ANNIVERSARIO

TUTTI I DIRITTI RISERVATI

*Vietata la riproduzione anche parziale*

Tutti i diritti di sfruttamento economico dell'opera appartengono alla Simone s.r.l.  
(art. 64, D.Lgs. 10-2-2005, n. 30)

#### **Caratteristiche dell'opera e guida alla consultazione:**

- il volume è **ordinato alfabeticamente** secondo il **lemma inglese/americano**, evidenziato in **colore e grassetto**;
- ogni "**voce**" è costituita dalla *parola o dall'espressione inglese/americana*, appunto, seguita dalla sua **traduzione in italiano** (se le traduzioni sono più di una, esse sono separate da uno *slash*: /), in **grassetto**, e dalla **spiegazione/descrizione in lingua** della stessa;
- in parentesi quadra [ ] e in "*carattere corsivo + colore*" vengono riportati i principali **sinonimi** di alcune voci. Se questi ultimi sono più di uno, vengono indicati separati da uno *slash* (/);
- la **freccia**, presente all'interno di una parentesi quadra [→ ...], rinvia alla voce che la segue, ovvero sta per: "**si veda il termine o l'espressione...**".

*Il catalogo aggiornato è consultabile sul sito Internet: [www.simone.it](http://www.simone.it)  
ove è anche possibile scaricare alcune pagine saggio dei testi pubblicati*

---

Finito di stampare nel mese di giugno 2018  
dalla «PL PRINT s.r.l.» - Via Don Minzoni, n. 302 - Cercola (NA)  
per conto della SIMONE s.r.l. - Via Ferdinando Russo 33/D - 80123 - Napoli

*Grafica di copertina a cura di Giuseppe Ragno*

## A

**ACCELERATOR Acceleratore.**

The principle that when demand for goods rises and falls, investment rises and falls by even larger amounts. When a government uses the “*accelerator*”, it encourages demand as a way of controlling the economy.

**ACCOUNTING Contabilità.**

Practice and body of knowledge concerned primarily with “methods for recording transactions”, “keeping financial records”, “performing internal audits”, “reporting and analyzing financial information to the management”, and “advising on taxation matters”.

**ACCOUNTING FOR STATE AND PUBLIC UTILITIES Contabilità di Stato e degli enti pubblici.**

The study of the management of public resources and their subsequent provision in order to achieve the satisfaction of public needs.

**ACCOUNTING PERIOD [FINANCIAL YEAR/FISCAL YEAR] Esercizio contabile.**

A period of time at the end of which a company prepares a financial report (for example after three, six, or twelve months).

**(ECONOMIC) ACTIVITY RATE Tasso di attività.**

It measures the proportion of the working age population (15-64) who

are active or potentially active members of the “labour market”. A high “*economic activity rate*” means that a high proportion of people are working or available for work or training.

**ADMINISTERED FLUCTUATION [MANAGED FLOAT/DIRTY FLOAT] Fluttuazione sporca/ Fluttuazione amministrata.**

A system of “floating exchange rates” in which the government or the country’s central bank occasionally intervenes to change the direction of the value of the country’s currency. In most instances, the intervention aspect of a “*dirty float*” system is meant to act as a buffer against an external economic shock before its effects become truly disruptive to the domestic economy.

**ADMINISTRATIVE FEE [ADMINISTRATIVE CHARGE/SERVICE CHARGE] Tassa amministrativa.**

A fee charged by an insurer or other agency responsible for administering a group employee benefit plan to cover expenses related to record keeping and/or other administrative costs.

**ADMINISTRATOR [MANAGER] Amministratore.**

A person whose job is to “manage” a company, school, governmental affairs, or other organization. An “*administrator*” often has a staff of people who report to him or her.

A

B

C

D

E

F

G

H

I

J-K

L

M

N

O

P

Q

R

S

T

U

V

W-Y

**ADVANCED TERTIARY SECTOR** [ADVANCED SERVICES SECTOR/QUATERNARY SECTOR] **Settore terziario avanzato.**

It consists of intellectual activities. Activities associated with this sector include government, culture, libraries, scientific research and development, distribution, education, information technology, business consulting, and strategic financial services.

**ADVERTISING Pubblicità.**

Information provided about a product by a company to promote or maintain sales, revenue, and/or profit. “Advertising” is often an explicit method of signaling that sellers use to provide information to buyers. The primary objective of advertising from the sellers perspective is to increase (or at least maintain) demand for a product. To accomplish this objective, advertising provides buyers with two important types of information: “prices” and product “quality”.

**AFTER MARKET** [⇒ Secondary market].

**AGGREGATE COST** [⇒ Total cost].

**AGGREGATE DEMAND Domanda aggregata.**

The total amount of goods and services demanded in the economy at a given overall price level and in a given time period. It is represented by the “aggregate demand curve”, which describes the relationship between price levels and the quantity of output that firms are willing to provide. Normally there is a negative relationship be-

tween “aggregate demand” and the “price level”.

**AGGREGATE SUPPLY Offerta aggregata.**

A macroeconomic value equal to the sum of all goods and services produced in a particular time period.

**AGREEMENT [ARRANGEMENT/SETTLEMENT] Accordo.**

An accord reached between two or more parties in which the terms of a transaction or a course of action have been negotiated and documented.

**ALL-IN COST** [⇒ Total cost].

**ALLOWANCE Abbuono.**

Amount deducted from an invoice as an incentive for a large order, or to compensate the buyer for an expense or mistake.

**ALTERNATIVE TRADE ORGANIZATIONS (ATO) Organizzazioni del Commercio Alternativo (ATO)/Centrali d’Importazione.**

“Non-Governmental Organizations” or mission-driven businesses, aligned with the “Fair Trade” movement, aiming to contribute to the alleviation of poverty in developing regions of the world, by establishing a system of trade that allows marginalized producers in developing regions to gain access to developed markets.

**ANNUAL LEAVE [ANNUAL HOLIDAYS/ANNUAL VACATION] Ferie annuali.**

Time with pay that you are allowed to be absent from your work each year.

**ANTI-CYCLICAL POLICY** [*COUNTER-CYCLICAL POLICY*] **Politica anticiclica.**

Government policy aimed at reducing or neutralizing anti-social effects of economic cycles. Such policies encourage spending during downturns and tighten credit during inflationary periods.

**ANTI-GLOBALIZATION MOVEMENT** [⇒ **No Global Movement**].

**ANTI TRUST LAWS** **Leggi antitrust.**

Legislation which limits the growth and use of “monopoly” power that interferes with the preservation of a free and competitive market system.

**APPRECIATION** **Apprezzamento.**

An increase in the market value of an asset, such as a stock, bond, commodity or piece of real estate, or in the value of one currency with respect to another.

**ARITHMETIC MEAN** [*ARITHMETIC AVERAGE*] **Media aritmetica.**

A mathematical representation of the typical value of a series of numbers, computed as the sum of all the numbers in the series divided by the count of all numbers in the series.

**ARRANGEMENT** [⇒ **Agreement**].

**ASSEMBLY LINE** **Catena di montaggio.**

An arrangement of workers, machines, and equipment in which the product being assembled passes consecutively from operation to operation until completed.

**ASSET VALUE** [*NET BOOK VALUE*] **Valore patrimoniale.**

The “net market value” of a company’s assets divided by the number of outstanding shares of that company’s stock. Investors often use the “*asset value*” of a company when determining if the company’s shares are overvalued or undervalued: for example, if the asset value per share is higher than the market price for a share then the stock could be considered undervalued.

**ASSETS** [⇒ **Property**].

**ASSURANCE MARKET** [⇒ **Insurance market**].

**ATOMISTIC MARKET** **Atomicità del mercato.**

In this kind of “market”, each seller’s size is so small, relative to the market as a whole, that it has no appreciable effect on price; as a result, such sellers have no market power. This structure is consistent with “perfect competition”.

**AUCTION** **Asta.**

A system where potential buyers place competitive bids on assets and services. The asset or service in question will sell to the party that places the highest bid. In most cases, sellers will pay a listing fee to the auctioneer, regardless of whether the item actually sells for the desired price.

**AUTHORIZED SHARE CAPITAL** [⇒ **Registered capital**].

A

B

C

D

E

F

G

H

I

J-K

L

M

N

O

P

Q

R

S

T

U

V

W-Y