



英汉双解财经词典

Fourth Edition

Dictionary

OVER 12000 TERMS CLEARLY DEFINED

BUSINESS

英汉双解商业词典

(第四版)



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





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大连



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作为广大经贸人才提升自身竞争力的武器,从事业务工作的得力助手,开展国际交流的工具,本套“英汉双解财经词典”词汇新颖,内容全面,涵盖经济学、金融证券、商务、人力资源、市场营销、会计学、旅游与休闲等方面的词汇和知识。

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词典虽然付梓,但谬误在所难免,尚祈专家、读者指正。

东北财经大学出版社
2008年1月

使用指南

一、本套词典英汉部分的所有词条一律按英文字母的自然序排列；汉英部分的词条按照汉语首字母升序排列。

二、词条如果有两个或多个中文释义，词义相近的，其间用逗号“，”分开；词义有较大不同的，用分号“；”分开。

三、中文释义中圆括号“()”中的内容有以下几种情况：

(1) 可以省略的文字；

(2) 为解释词义所附加的词句；

(3) 对释义的解释或说明。

北京外国语大学出版

2008年1月

Preface

This dictionary provides the user with the basic vocabulary used in business in both British and American English. The dictionary contains words and phrases which cover all aspects of business life from the office to the Stock Exchange and international trade fairs.

It is designed for anyone who needs to check the meaning or pronunciation of a business term, but especially for those for whom English is an additional language. Each entry is explained in clear straightforward English and examples are given to show how the words are used in normal contexts. Because English is a world language of business, short quotations are included from international newspapers.

Pronunciations, irregular plurals and verb forms, constructions used with particular words, differences between American and British usage, and other useful points are included. At the back of the book, the user will find supplements giving useful information about numbers (how to speak and write them), telephoning, and writing business letters, together with a list of world currencies, weights and measures, and local times around the world.

Thanks are due to Steven Gregory for his helpful comments and advice on this fourth edition of the dictionary.

Pronunciation

The following symbols have been used to show the pronunciation of the main words in the dictionary.

Stress is indicated by a main stress mark (') and a secondary stress mark (,).

Note that these are only guides, as the stress of the word changes according to its position in the sentence.

Vowels		Consonants	
æ	back	b	buck
ɑ:	harm	d	dead
ɒ	stop	ð	other
aɪ	type	dʒ	jump
aʊ	how	f	fare
aɪə	hire	g	gold
aʊə	hour	h	head
ɔ:	course	j	yellow
ɔɪ	annoy	k	cab
e	head	l	leave
eə	fair	m	mix
eɪ	make	n	nil
eu	go	ŋ	sing
ɜ:	word	p	print
i:	keep	r	rest
i	happy	s	save
ə	about	ʃ	shop
ɪ	fit	t	take
ɪə	near	tʃ	change
u	annual	θ	theft
u:	pool	v	value
ʊ	book	w	work
ʊə	tour	x	loch
ʌ	shut	ʒ	measure
		z	zone

► (股票、债券等的) 等级

► 最佳状态; 按照 Lloyd 船舶年鉴标准船级最好的船

► 离弃; 放弃

► 放弃

► 折扣, 降低

► 缩写账户

► 溢价股票, 超票面价值的股票

A /eɪ/, **AA**, **AAA** *noun* letters that show how reliable a particular share, bond or company is considered to be ○ *These bonds have a AAA rating.*

'...the rating concern lowered its rating to single-A from double-A, and its senior debt rating to triple-B from single-A' [Wall Street Journal]

COMMENT: The AAA rating is given by Standard & Poor's or by Moody's, and indicates a very high level of reliability for a corporate or municipal bond in the US.

A1 /eɪ 'wɒn/ *adjective* 1. in very good condition ○ *We sell only goods in A1 condition.* 2. □ **ship which is A1 at Lloyd's** a ship which is in the best possible condition according to Lloyd's Register

abandon /ə'bændən/ *verb* 1. to give up or not continue doing something ○ *We abandoned the idea of setting up a New York office.* ○ *The development programme had to be abandoned when the company ran out of cash.* □ **to abandon an action** to give up a court case 2. to leave something ○ *The crew abandoned the sinking ship.*

abandonment /ə'bændənmənt/ *noun* an act of giving up voluntarily something that you own, such as an option or the right to a property □ **abandonment of a ship** giving up a ship and cargo to the underwriters against payment for total loss

abatement /ə'beɪtmənt/ *noun* an act of reducing

abbreviated accounts /ə,bri:vɪeɪtɪd ə'kaʊnts/ *noun* a shortened version of a company's annual accounts that a small or medium sized company can file with the Registrar of Companies, instead of a full version

above par /ə,bʌv 'pɑ:/ *adjective* referring to a share with a market price higher than its par value

above the line /ə,bʌv ðə 'laɪn/ *adjective, adverb* 1. used to describe entries in a company's profit and loss accounts that appear above the line separating entries showing the origin of the funds that have contributed to the profit or loss from those that relate to its distribution. Exceptional and extraordinary items appear above the line. ○ *Exceptional items are noted above the line in company accounts.* ◇ **below the line** 2. relating to revenue items in a government budget 3. relating to advertising for which payment is made (such as an ad in a magazine or a stand at a trade fair) and for which a commission is paid to an advertising agency. Compare **below the line**

above-the-line advertising /ə,bʌv ðə 'lɑɪn 'ædvətaɪzɪŋ/ *noun* advertising for which a payment is made and for which a commission is paid to the advertising agency, e.g. an advertisement in a magazine or a stand at a trade fair. Compare **below-the-line advertising** (NOTE: as opposed to direct marketing)

abroad /ə'brɔ:d/ *adverb* to or in another country ○ *The consignment of cars was shipped abroad last week.* ○ *The chairman is abroad on business.* ○ *He worked abroad for ten years.* ○ *Half of our profit comes from sales abroad.*

absence /'æbsəns/ *noun* the fact of not being at work or at a meeting □ **in the absence of** when someone is not there ○ *In the absence of the chairman, his deputy took the chair.*

absent /'æbsənt/ *adjective* not at work or not at a meeting ○ *He was absent owing to illness.* ○ *Ten of the workers are absent with flu.* ○ *The chairman is absent in Holland on business.*

► 税前正常收入与支出

► 为广告进行的支付

► 到国外, 在国外

► 缺席, 缺勤

► 缺勤的, 缺席的

► 旷工者

absentee /ˌæbsən'ti:/ *noun* a person who is absent or an employee who stays away from work for no good reason

► 旷工

absenteeism /ˌæbs(ə)n'ti:z(ə)m/ *noun* the practice of staying away from work for no good reason ○ *Low productivity is largely due to the high level of absenteeism.* ○ *Absenteeism is high in the week before Christmas.*

'...but the reforms still hadn't fundamentally changed conditions on the shop floor: absenteeism was as high as 20% on some days' [*Business Week*]

► 旷工率

absenteeism rate /ˌæbsən'ti:z(ə)m reɪt/ *noun* the percentage of the workforce which is away from work with no good excuse ○ *The rate of absenteeism or the absenteeism rate always increases in fine weather.*

► 完全的, 绝对的

absolute /'æbsəlu:t/ *adjective* complete or total

► 兼并

absorb /əb'zɔ:b/ *verb* to take in a small item so that it forms part of a larger one □ **to absorb overheads** to include a proportion of overhead costs into a production cost (this is done at a certain rate, called the 'absorption rate') □ **overheads have absorbed all our profits** all our profits have gone in paying overhead expenses □ **to absorb a loss by a subsidiary** to include a subsidiary company's loss in the group accounts □ **a business which has been absorbed by a competitor** a small business which has been made part of a larger one

► 兼并

absorption /əb'zɔ:pʃən/ *noun* the process of making a smaller business part of a larger one, so that the smaller company in effect no longer exists

► 合并成本

absorption costing /əb'zɔ:pʃən ,kɒstɪŋ/ *noun* a form of costing for a product that includes both the direct costs of production and the indirect overhead costs as well

► 纳入比率, 分摊率

absorption rate /əb'zɔ:pʃən ,reɪt/ *noun* a rate at which overhead costs are absorbed into each unit of production

► 摘要, 概括

abstract /'æbstɹækt/ *noun* a short form of a report or document ○ *to make an abstract of the company accounts*

► 地产所有权概述

abstract of title /æb'strækt əv 'taɪt(ə)l/ *noun* a summary of the details of the ownership of a property which has not been registered

► 账户 (account) 的缩写

a/c, acc *abbr* account

ACAS /'eɪkæs/ *abbr* Advisory, Conciliation and Arbitration Service

accelerate /æk'seləreɪt/ *verb* to make something go faster

acceleration clause /æk'selə'reɪʃən ,klɔ:z/ *noun* *US* a clause in a contract providing for immediate payment of the total balance if there is a breach of contract

accept /æk'sept/ *verb* 1. to take something which is being offered □ **to accept delivery of a shipment** to take goods into the warehouse officially when they are delivered 2. to say 'yes' or to agree to something ○ *She accepted the offer of a job in Australia.* ○ *He accepted £2000 in lieu of notice.*

acceptable /æk'septəb(ə)l/ *adjective* easily accepted ○ *Both parties found the offer acceptable.* ○ *The terms of the contract of employment are not acceptable to the candidate.*

acceptance /æk'septəns/ *noun* 1. the act of signing a bill of exchange to show that you agree to pay it □ **to present a bill for acceptance** to present a bill for payment by the person who has accepted it 2. □ **acceptance of an offer** the act of agreeing to an offer □ **to give an offer a conditional acceptance** to accept an offer provided that specific things happen or that specific terms apply □ **we have their letter of acceptance** we have received a letter from them accepting the offer

acceptance against documents /æk'septəns əɡenst 'dɒkjumənts/ *noun* a transaction where the seller takes charge of the shipping documents for a consignment of goods when a buyer accepts a bill of exchange ○ *Acceptance against documents protects the seller when sending goods which are not yet paid for.*

acceptance bank /æk'septəns bæŋk/ *noun* *US* same as **accepting house**

acceptance house /æk'septəns haʊs/ *noun* same as **accepting house**

acceptance sampling /æk'septəns ,sɑ:mplɪŋ/ *noun* the process of testing a small sample of a batch to see if the whole batch is good enough to be accepted

accepting house /æk'septɪŋ 'haʊs/ *noun* a firm, usually a merchant bank, which accepts bills of exchange at a discount, in return for immediate payment to

► 咨询调解与仲裁服务的缩写

► 加速

► 加速条款

► 接受; 认可, 同意

► 可接受的

► 承兑, 认付; 接受发价

► 交单承兑

► 承兑银行

► 承兑银行 (通常为商人银行)

► 验收抽样认可

► 承兑银行

► 承兑银行委员会

the issuer, in this case the Bank of England

Accepting Houses Committee /ək'septɪŋ 'haʊzɪz kə'mɪti/ *noun* the main London merchant banks, which organise the lending of money with the Bank of England. They receive slightly better discount rates from the Bank.

► 调出数据

access /'ækses/ *noun* □ **to have access to something** to be able to obtain or reach something ○ *She has access to large amounts of venture capital.* ■ **verb** to call up data which is stored in a computer ○ *She accessed the address file on the computer.*

► 能获得, 能接近

accession /ək'seɪʃ(ə)n/ *noun* the act of joining an organisation

► 存取时间

access time /'ækses 'taɪm/ *noun* the time taken by a computer to find data stored in it

► 事故

accident /'æksɪd(ə)nt/ *noun* something unpleasant which can be caused by carelessness or which happens by chance such as a plane crash

► 事故保险

accident insurance /,æksɪd(ə)nt ɪn 'ʃʊərəns/ *noun* insurance which will pay the insured person when an accident takes place

► 保险合同

accident policy /,æksɪd(ə)nt 'pɒlɪsi/ *noun* an insurance contract which provides a person with accident insurance

► 贷款; 与债权人达成一项通融协议; 房间

accommodation /,ækəmə'deɪʃ(ə)n/ *noun* 1. money lent for a short time 2. □ **to reach an accommodation with creditors** to agree terms for settlement with creditors 3. a place to stay temporarily or live in ○ *Visitors have difficulty in finding hotel accommodation during the summer.*

'...any non-resident private landlord can let furnished or unfurnished accommodation to a tenant' [Times]

'...the airline providing roomy accommodations at below-average fares' [Dun's Business Month]

► 权宜通讯地址

accommodation address /,ækəmə'deɪʃ(ə)n ə'dres/ *noun* an address used for receiving messages, but which is not the real address of the company

► 通融票据, 欠单

accommodation bill /,ækəmə'deɪʃ(ə)n 'bɪl/ *noun* a bill of exchange where the person signing (the 'drawee') is helping another company (the 'drawer') to raise a loan

► 伴随, 陪同

accompany /ə'kʌmp(ə)ni/ *verb* to go with ○ *The chairman came to the meeting*

accompanied by the finance director. ○ *They sent a formal letter of complaint, accompanied by an invoice for damage.* (NOTE: accompanied by something)

accordance /ə'kɔ:d(ə)ns/ *noun* □ **in accordance with** in agreement or conformity with, as a result of what someone has said should be done ○ *In accordance with your instructions we have deposited the money in your current account.* ○ *I am submitting the claim for damages in accordance with the advice of our legal advisers.*

accordingly /ə'kɔ:dɪŋli/ *adverb* in agreement with what has been decided ○ *We have received your letter and have altered the contract accordingly.*

according to /ə'kɔ:dɪŋ tu:/ *preposition* 1. in accordance with ○ *The computer was installed according to the manufacturer's instructions.* 2. as stated or shown by someone

'...the budget targets for employment and growth are within reach according to the latest figures' [Australian Financial Review]

account /ə'kaʊnt/ *noun* 1. a record of financial transactions over a period of time, such as money paid, received, borrowed or owed ○ *Please send me your account or a detailed or an itemised account.* 2. (in a shop) an arrangement which a customer has to buy goods and pay for them at a later date, usually the end of the month ○ *to have an account or a charge account or a credit account with Harrods* ○ *Put it on my account or charge it to my account.* ○ *They are one of our largest accounts.* □ **to open an account (of a customer)** to ask a shop to supply goods which you will pay for at a later date □ **to open an account, to close an account (of a shop)** to start or to stop supplying a customer on credit □ **to settle an account** to pay all the money owed on an account □ **to stop an account** to stop supplying a customer until payment has been made for goods supplied 3. □ **on account** as part of a total bill □ **to pay money on account** to pay to settle part of a bill □ **advance on account** money paid as a part payment 4. a customer who does a large amount of business with a firm and has an account with it ○ *Smith Brothers is one of our largest accounts.* ○ *Our sales people call on their best accounts twice a month.*

► 依据, 与……一致

► 按照

► 与……一致, 依据; 根据某人所说或所写的

► 账目; 账单; 记账, 除账; 客户, 户头; 记账, 登账; 透支账户; 规定时间; 注意到通货膨胀; 说明 (有关钱的事)

5. □ **to keep the accounts** to write each sum of money in the account book ○ *The bookkeeper's job is to enter all the money received in the accounts.* □ **profit and loss account (P&L account)** statement of company expenditure and income over a period of time, almost always one calendar year, showing whether the company has made a profit or loss (the balance sheet shows the state of a company's finances at a certain date; the profit and loss account shows the movements which have taken place since the last balance sheet) 6. □ **overdrawn account** an account where you have taken out more money than you have put in, i.e. the bank is effectively lending you money □ **to open an account** to start an account by putting money in ○ *She opened an account with the Bradford & Bingley Building Society.* □ **to close an account** to take all money out of a bank account and stop the account ○ *We closed our account with Lloyds.* 7. a period during which shares are traded for credit, and at the end of which the shares bought must be paid for (NOTE: On the London Stock Exchange, there are twenty-four accounts during the year, each running usually for ten working days.) 8. a notice □ **to take account of inflation, to take inflation into account** to assume that there will be a specific percentage of inflation when making calculations ■ **verb** □ **to account for** to explain and record a money transaction ○ *to account for a loss or a discrepancy* ○ *The reps have to account for all their expenses to the sales manager.*

accountability /əˈkaʊntəˈbɪlɪti/ *noun* the fact of being responsible to someone for something, e.g. the accountability of directors to the shareholders

accountable /əˈkaʊntəb(ə)l/ *adjective* referring to a person who has to explain what has taken place or who is responsible for something (NOTE: You are accountable to someone for something.)

accountancy /əˈkaʊntənsi/ *noun* the work of an accountant ○ *They are studying accountancy or They are accountancy students.* (NOTE: The US term is **accounting** in this meaning.)

account book /əˈkaʊnt buːk/ *noun* a book with printed columns which is used to record sales and purchases

account day /əˈkaʊnt deɪ/ *noun* a day on which shares which have been bought must be paid for, usually a Monday ten days after the end of an account. Also called **settlement day**

account end /əˈkaʊnt ˈend/ *noun* the end of an accounting period

account executive /əˈkaʊnt ɪgˌzekjʊtɪv/ *noun* an employee who looks after customers or who is the link between customers and the company

accounting /əˈkaʊntɪŋ/ *noun* 1. the work of recording money paid, received, borrowed or owed ○ *accounting methods* ○ *accounting procedures* ○ *an accounting machine* 2. accountancy, the work of an accountant as a course of study

‘...applicants will be professionally qualified and have a degree in Commerce or Accounting’

[*Australian Financial Review*]

accounting period /əˈkaʊntɪŋ ˌpɪəriəd/ *noun* a period of time at the end of which the firm's accounts are made up

accounts /əˈkaʊnts/ *noun* detailed records of a company's financial affairs

accounts department /əˈkaʊnts dɪˌpɑːtmənt/ *noun* a department in a company which deals with money paid, received, borrowed or owed

accounts manager /əˈkaʊnts ˌmænɪdʒə/ *noun* the manager of an accounts department

accounts payable /əˈkaʊnts ˈpeɪəb(ə)l/ *noun* money owed by a company

accounts receivable /əˈkaʊnts rɪˈsiːvəb(ə)l/ *noun* money owed to a company. Abbreviation **AR**

accounts staff /əˈkaʊntz stɑːf/ *noun* people who work in the accounts department

accreditation /əˈkredɪˈteɪʃ(ə)n/ *noun* the process of certifying the competence of a person in a certain area

accredited /əˈkredɪtɪd/ *adjective* referring to an agent who is appointed by a company to act on its behalf

accrual /əˈkruːəl/ *noun* 1. the act of noting financial transactions when they take place, and not when payment is made 2. a gradual increase by addition □ **accrual of interest** the automatic addition of interest to capital

► 结算日

► 结算终止日

► 客户执行人, 营业经理

► 会计; 会计学

► 会计结算期

► 账目, 账号

► 会计部门, 会计处

► 会计部门主任

► 应付账款

► 应收账款

► 会计职员

► 委派

► 委任的, 任命的; 执有委任状的

► 获利; 利息

► 负有责任

► 有责任的

► 会计工作, 会计学

► 账簿

► 自然增长; 利益增加 (尤指债务)

► 应计股利

► 应计利息

► 累计债务

► 账目, 账单

► 积累

► 累计利润, 累计盈利

► 累计储存

► 单位累计

► 准确的

► 控告

► 完成, 达到, 实现

accrue /ə'kru:z/ *verb* 1. to record a financial transaction in accounts when it takes place, and not when payment is made or received 2. to increase and be due for payment at a later date ○ *Interest accrues from the beginning of the month.*

accrued dividend /ə'kru:d 'divɪ 'dend/ *noun* a dividend earned since the last dividend was paid

accrued interest /ə'kru:d 'intrəst/ *noun* interest which has been earned by an interest-bearing investment ○ *Accrued interest is added quarterly.*

accrued liabilities /ə'kru:d 'laɪə 'bɪlɪtɪz/ *noun* liabilities which are recorded in an accounting period, although payment has not yet been made. This refers to liabilities such as rent, electricity, etc.

acct *abbr* account

accumulate /ə'kju:mjuleɪt/ *verb* to grow in quantity by being added to, or to get more of something over a period of time ○ *We allow dividends to accumulate in the fund.*

accumulated profit /ə 'kju:mjuleɪtɪd 'prɒfɪt/ *noun* a profit which is not paid as dividend but is taken over into the accounts of the following year

accumulated reserves /ə 'kju:mjuleɪtɪd rɪ'zɜ:vz/ *plural noun* reserves which a company has put aside over a period of years

accumulation unit /ə'kju:mju 'leɪf(ə)n ,ju:nɪt/ *noun* a type of unit in a unit trust, which produces dividends which are used to form more units (as opposed to an income unit, which produces dividends which the investor receives as income)

accurate /'ækjʊrət/ *adjective* correct ○ *The sales department made an accurate forecast of sales.* ○ *The designers produced an accurate copy of the plan.*

accuse /ə'kju:z/ *verb* to say that someone has committed a crime ○ *She was accused of stealing from the petty cash box.* ○ *He was accused of industrial espionage.* (NOTE: You accuse someone of a crime or of doing something.)

achieve /ə'tʃi:v/ *verb* to succeed in doing something, to do something successfully ○ *He has achieved his long-term training objectives.* ○ *The company has*

achieved great success in the Far East. ○ *We achieved all our objectives in 2001.*

'...the company expects to move to profits of FFfr 2m next year and achieve equally rapid growth in following years' [Financial Times]

achievement /ə'tʃi:vmənt/ *noun* success or something that has been achieved

achiever /ə'tʃi:və/ *noun* a person who is successful or who tends to achieve his or her objectives ○ *It was her reputation as a high achiever that made us think of headhunting her.* ◇ **VALS**

acid test ratio /æ'sɪd 'test ,reɪʃɪəʊ/ *noun* same as **liquidity ratio**

acknowledge /ək'nɒlɪdʒ/ *verb* to tell a sender that a letter, package or shipment has arrived ○ *He has still not acknowledged my letter of the 24th.* ○ *We acknowledge receipt of your letter of June 14th.*

acknowledgement /ək'nɒlɪdʒmənt/ *noun* the act of acknowledging ○ *She sent an acknowledgement of receipt.* ○ *The company sent a letter of acknowledgement after I sent in my job application.*

acoustic hood /ə'ku:stɪk 'hʊd/ *noun* a cover which is put over a printer to reduce the noise level

a/c payee /,eɪ sɪə peɪ'i:/ *words* written between the two lines on a crossed cheque, to show that it can only be paid into the account of the person whose name is written on the cheque (all cheques have this printed on them)

acquire /ə'kwɪə/ *verb* to buy ○ *to acquire a company* ○ *We have acquired a new office building in the centre of town.*

acquirer /ə'kwɪərə/ *noun* a person or company which buys something

acquisition /,ækwɪ'zɪʃ(ə)n/ *noun* 1. something bought ○ *The chocolate factory is our latest acquisition.* 2. the takeover of a company. The results and cash flows of the acquired company are brought into the group accounts only from the date of acquisition: the figures for the previous period for the reporting entity should not be adjusted. The difference between the fair value of the net identifiable assets acquired and the fair value of the purchase consideration is goodwill. 3. the act of getting or buying something

acquisition rate /,ækwɪ'zɪʃ(ə)n reɪt/ *noun* a figure that indicates how much

► 成就, 功绩

► 成功人士

► 严格测试比率

► 承认, 确认

► 承认, 答谢

► (打印机上用的) 吸声罩

► 存入收款人账户

► 买

► 购置某物的人或公司

► 所购之物; 接管; 获得

► 接管收益率

► 英亩

new business is being won by a company's marketing activities

acre /'eɪkə/ *noun* a measure of the area of land (= 0.45 hectares) (NOTE: The plural is used with figures, except before a noun: *he has bought a farm of 250 acres, he has bought a 250 acre farm.*)

► 全面的, 一致的

across-the-board /ə,kɒps ðə 'bɔɪd/ *adjective* applying to everything or everyone ○ *an across-the-board price increase or wage increase*

► 条例, 法令, 法案; 做事, 充任

act /ækt/ *noun* a law passed by parliament which must be obeyed by the people
verb to do something ○ *The board will have to act quickly if the company's losses are going to be reduced.* □ **to act on something** to do what you have been asked to do by someone ○ *to act on a letter* ○ *The lawyers are acting on our instructions.*

► 预缴公司税

ACT *abbr* Advance Corporation Tax

► 代理的

acting /'æktɪŋ/ *adjective* working in place of someone for a short time ○ *acting manager* ○ *the Acting Chairman*

► 行动, 活动; 罢工; 诉讼

action /'ækʃən/ *noun* 1. a thing which has been done □ **to take action** to do something ○ *You must take action if you want to stop people cheating you.* ○ *You must take action if you want to improve productivity.* 2. □ **to take industrial action** to do something (usually to go on strike) to show that you are not happy with conditions at work 3. a case in a law court where a person or company sues another person or company □ **to take legal action** to sue someone ○ *an action for libel* or a libel action ○ *an action for damages* ○ *She brought an action for wrongful dismissal against her former employer.*

► 情势中心领导

action-centred leadership /'ækʃən sentəd 'li:dəʃɪp/ *noun* a theory of leadership which focuses on what leaders actually have to do in order to be effective, rather than on the personal qualities that they need to be good leaders, and which believes that leadership can be taught (NOTE: Action-centred leadership is usually illustrated by three overlapping circles, which represent the three key activities undertaken by leaders: achieving the task, building and maintaining the team and developing the individual.)

► 理性行动

action rationality /,æɪʃ(ə)n ,ræʃ(ə)n 'æliʃ(ə)n/ *noun* a decision-making model

that is designed to increase the motivation for action by presenting only a limited range of alternatives and stressing only the positive outcomes

active /'æktɪv/ *adjective* involving many transactions or activities ○ *an active demand for oil shares* ○ *an active day on the Stock Exchange* ○ *Computer shares are very active.*

active partner /'æktɪv 'pɑːtnə/ *noun* a partner who works in a company that is a partnership

activity /æk'tɪvɪti/ *noun* something which is done ○ *out-of-work activities*

'...preliminary indications of the level of business investment and activity during the March quarter will provide a good picture of economic activity in the year' [Australian Financial Review]

activity chart /æk'tɪvɪti tʃɑːt/ *noun* a plan showing work which has been done, made so that it can be compared to a previous plan showing how much work should be done

act of God /,ækt əv 'ɡɒd/ *noun* something you do not expect to happen and which cannot be avoided, e.g. a storm or a flood (NOTE: Acts of God are not usually covered by insurance policies.)

ACTU *abbr* Australian Council of Trade Unions

actuals /'æktʃuəlz/ *plural noun* real figures ○ *These figures are the actuals for last year.*

actuarial /,æktʃuəriəl/ *adjective* calculated by an actuary ○ *The premiums are worked out according to actuarial calculations.*

actuarial tables /,æktʃuəriəl 'teɪb(ə)lz/ *noun* lists showing how long people are likely to live, used to calculate life assurance premiums and annuities

actuary /'æktʃuəri/ *noun* a person employed by an insurance company or other organisation to calculate the risk involved in an insurance, and therefore the premiums payable by people taking out insurance

ACU *abbr* Asian Currency Unit

ad /æd/ *noun* same as **advertisement** (informal) ○ *We put an ad in the paper.* ○ *She answered an ad in the paper.* ○ *He found his job through an ad in the paper.*

add /æd/ *verb* to put figures together to make a total ○ *If you add the interest to*

► 积极的, 繁忙的

► 积极参与的合伙人

► 活跃, 行为

► 生产情况示意图

► 天灾, 不可抗拒的事情

► 澳大利亚全国总工会

► 实数

► 保险精算的

► 保险公司统计项目表

► 保险计算员

► 亚洲货币单位的缩写

► 广告

► 加

- the capital you will get quite a large sum.
○ Interest is added monthly.
- 合计; 可信的 **add up** *phrasal verb* 1. to put several figures together to make a total ○ He made a mistake in adding up the column of figures. □ the figures do not add up the total given is not correct 2. to make sense ○ The complaints in the letter just do not add up.
- 合计达 **add up to** *phrasal verb* to make a total of ○ The total expenditure adds up to more than £1,000.
- 增值 **added value** /ædɪd 'vælju:/ *noun* an amount added to the value of a product or service, equal to the difference between its cost and the amount received when it is sold. Wages, taxes, etc. are deducted from the added value to give the profit. ♦ **VAT**
- 加 **adding** /'ædɪŋ/ *adjective* which adds, which makes additions ○ an adding machine
- 增加人或物; 除……之外, 加于……上; 加 **addition** /ə'dɪf(ə)n/ *noun* 1. a thing or person added ○ The management has stopped all additions to the staff. ○ We are exhibiting several additions to our product line. ○ The marketing director is the latest addition to the board. 2. □ in addition to added to, as well as ○ There are twelve registered letters to be sent in addition to this packet. 3. an arithmetical operation consisting of adding together two or more numbers to make a sum ○ You don't need a calculator to do simple addition.
- 附加的, 追加的 **additional** /ə'dɪf(ə)nəl/ *adjective* extra which is added ○ additional costs ○ They sent us a list of additional charges. ○ Some additional clauses were added to the contract. ○ Additional duty will have to be paid.
- 附加保险费 **additional premium** /ə'dɪf(ə)nəl 'pri:mɪəm/ *noun* a payment made to cover extra items in an existing insurance
- 地址 **address** /ə'dres/ *noun* the details of number, street and town where an office is located or a person lives ○ My business address and phone number are printed on the card. ■ *verb* to write the details of an address on an envelope or package ○ a letter addressed to the managing director ○ an incorrectly addressed package ○ Please address your enquiries to the manager.
- 通讯录 **address book** /ə'dres bu:k/ *noun* a special notebook, with columns printed in such a way that names, addresses and phone numbers can be entered
- 收件人 **addressee** /ædre'si:/ *noun* a person to whom a letter or package is addressed
- 地址一览表 **address list** /ə'dres list/ *noun* a list of names and addresses of people and companies
- 充分的, 足够的; 基本满意 **adequate** /'ædɪkwət/ *adjective* more or less satisfactory ○ The results of the tests on the product were adequate.
- 特别决定 **ad hoc decision** /,æd hɒk dɪ'sɪz(ə)n/ *noun* a decision taken to solve a particular problem
- 临时组织 **adhocracy** /æd'hɒkrəsi/ *noun* a form of organisation characterised by a flexible, organic structure, often comprising experts attached to project groups without functional divisions
- 休会 **adjourn** /ə'dʒɜ:n/ *verb* to stop a meeting for a period ○ The chairman adjourned the meeting until three o'clock. ○ The meeting adjourned at midday. □ **adjourn a case sine die** to postpone the hearing of a case without fixing a new date for it
- 休会, 闭会 **adjournment** /ə'dʒɜ:nmənt/ *noun* an act of adjourning ○ He proposed the adjournment of the meeting.
- 判决, 裁定 **adjudicate** /ə'dʒu:dɪkeɪt/ *verb* to give a judgement between two parties in law or to decide a legal problem ○ to adjudicate a claim ○ to adjudicate in a dispute □ he was adjudicated bankrupt he was declared legally bankrupt
- 判决, 裁定 **adjudication** /ə,dʒu:di'keɪf(ə)n/ *noun* the act of giving a judgement or of deciding a legal problem
- 宣告破产 **adjudication of bankruptcy** /ə,dʒu:dɪkeɪf(ə)n əv 'bæŋkrʌptsi/ *noun* a legal order making someone bankrupt
- 判决令 **adjudication order** /ə,dʒu:di'keɪf(ə)n ɔ:ɔ:/ *noun* an order by a court making someone bankrupt
- 审判庭 **adjudication tribunal** /ə,dʒu:di'keɪf(ə)n traɪ'bju:n(ə)/ *noun* a group which adjudicates in industrial disputes
- 裁判者, 裁判员 **adjudicator** /ə'dʒu:dɪkeɪtə/ *noun* a person who gives a decision on a problem ○ an adjudicator in an industrial dispute
- 调节, 调整 **adjust** /ə'dʒʌst/ *verb* to change something to fit new conditions ○ Prices are adjusted for inflation.
'...inflation-adjusted GNP moved up at a 1.3% annual rate' [Fortune]

- 'Saudi Arabia will no longer adjust its production to match short-term supply with demand' [*Economist*]
'...on a seasonally-adjusted basis, output of trucks, electric power, steel and paper decreased' [*Business Week*]
- 保险业中的
理算员
- 调节, 调整
- 保险业中的
理算员
- 行政管理工
作 (特指文秘
工作); 行政管
理工作人员
- 管理
- 限价, 操纵
价格, 厂方定价
- 管理, 经营;
管理者; 行政
任期; 任命
- 管理费, 行
政费
- 'Saudi Arabia will no longer adjust its production to match short-term supply with demand' [*Economist*]
'...on a seasonally-adjusted basis, output of trucks, electric power, steel and paper decreased' [*Business Week*]
- adjuster** /ə'dʒʌstə/ *noun* a person who calculates losses for an insurance company
- adjustment** /ə'dʒʌstmənt/ *noun* the act of adjusting ○ *to make an adjustment to salaries* ○ *an adjustment of prices to take account of rising costs*
- adjustor** /ə'dʒʌstə/ *noun* same as **adjuster**
- admin** /'ædmɪn/ *noun* 1. the work of administration, especially paperwork (*informal*) ○ *All this admin work takes a lot of my time.* ○ *There is too much admin in this job.* ○ *Admin costs seem to be rising each quarter.* ○ *The admin people have sent the report back.* 2. administration staff or the administration department ○ *Admin say they need the report immediately.* ○ *She did not answer my note but sent it on to admin.* (NOTE: no plural; as a group of people it can have a plural verb)
- administer** /əd'mɪnɪstə/ *verb* to organise, manage or direct the whole of an organisation or part of one ○ *She administers a large pension fund.* ○ *It will be the HR manager's job to administer the induction programme.*
- administered price** /əd'mɪnɪstəd praɪs/ *noun* US a price fixed by a manufacturer which cannot be varied by a retailer (NOTE: The UK term is **resale price maintenance**.)
- administration** /əd,mɪnɪ'streɪʃ(ə)n/ *noun* 1. the action of organising, controlling or managing a company 2. a person or group of people who manage or direct an organisation ○ *It is up to the administration to solve the problem, not the government.* 3. the running of a company in receivership by an administrator appointed by the courts 4. an appointment by a court of a person to manage the affairs of a company
- administration costs** /əd,mɪnɪ'streɪʃ(ə)n ,kɒsts/, **administration expenses** /əd,mɪnɪ'streɪʃ(ə)n ɪk ,spensɪz/ *plural noun* the costs of management, not including production, marketing or distribution costs
- administrative** /əd'mɪnɪstrətɪv/ *adjective* referring to administration ○ *administrative details* ○ *administrative expenses*
- administrator** /əd'mɪnɪstreɪtə/ *noun* 1. a person who directs the work of other employees in a business ○ *After several years as a college teacher, she hopes to become an administrator.* 2. a person appointed by a court to manage the affairs of someone who dies without leaving a will 3. a person appointed by a court to administer a company which is insolvent
- admission** /əd'mɪʃ(ə)n/ *noun* an act of saying that something really happened ○ *He had to resign after his admission that he had passed information to the rival company.*
- admission charge** /əd'mɪʃ(ə)n tʃɑːdʒ/ *noun* the price to be paid before going into an area or building, e.g. to see an exhibition
- admit** /əd'mɪt/ *verb* to say that something is correct, to say that something really happened ○ *The chairman admitted he had taken the cash from the company's safe.* (NOTE: **admitting** – **admitted**)
- admittance** /əd'mɪt(ə)ns/ *noun* the act of allowing someone to go in ○ *no admittance except on business*
- adopt** /ə'dɒpt/ *verb* to agree to something or to accept something
- adoption curve** /ə'dɒpʃən kɜːv/ *noun* a line on a graph showing how many consumers adopt or buy a new product at various time periods after the launch date ○ *The adoption curve shows that most people who buy the product do so at a fairly late stage.*
- ADR** *abbr* American Depositary Receipt
- ad valorem duty** /,æd və'lɔːrəm ,dʒuːtɪ/ *noun* the duty calculated on the sales value of the goods
- ad valorem tax** /,æd və'lɔːrəm tæks/ *noun* a tax calculated according to the value of the goods taxed
- advance** /əd'vɑːns/ *noun* 1. money paid as a loan or as a part of a payment to be made later ○ *She asked if she could have a cash advance.* ○ *We paid her an advance on account.* ○ *Can I have an advance of £100 against next month's salary?* 2. an increase 3. □ **in advance** early, before something happens ○ *freight payable in advance* ○ *prices fixed in advance*
- 管理的, 行政的
- 行政管理人
员; 资产管理
人; 破产监护
人
- 承认
- 入场费
- 承认
- 允许进入
- 通过, 采纳
- 采用曲线
- 美国存托凭证
- 从价关税
- 从价税
- 贷款, 预付;
增加; 预先;
借给; 增加;
提前

■ **adjective** early, or taking place before something else happens ○ *advance payment* ○ *Advance holiday bookings are up on last year.* ○ *You must give seven days' advance notice of withdrawals from the account.* ■ **verb** 1. to pay an amount of money to someone as a loan or as a part of a payment to be made later ○ *The bank advanced him £100,000 against the security of his house.* 2. to increase ○ *Prices generally advanced on the stock market.* 3. to make something happen earlier ○ *The date of the AGM has been advanced to May 10th.* ○ *The meeting with the German distributors has been advanced from 11.00 to 09.30.*

Advance Corporation Tax /ədˈvɑːns kɔːpəreɪʃ(ə)n tæks/ *noun* a tax which was abolished in 1999, paid by a company in advance of its main corporation tax payments. It was paid when dividends were paid to shareholders and was deducted from the main tax payment when that fell due. It appeared on the tax voucher attached to a dividend warrant. Abbreviation **ACT**

advanced manufacturing technology /ədˈvɑːnst ˌmænjuˌfæktʃəriŋ tekˈnɒlədʒi/ *noun* modern computer-based technology that can be introduced at every stage of the manufacturing process, from design through to assembly, to make production faster and more efficient. Abbreviation **AMT** (NOTE: Advanced manufacturing technology includes such things as computer-aided design, computer-aided engineering, computer-integrated manufacturing, automated materials handling systems, electronic data interchange and robotics.)

advantage /ədˈvɑːntɪdʒ/ *noun* something useful which may help you to be successful ○ *Knowledge of two foreign languages is an advantage.* ○ *There is no advantage in arriving at the exhibition before it opens.* ○ *Fast typing is an advantage in a secretary.* □ **to take advantage of something** to use something which helps you

adventure training /ədˈventʃə ˌtreɪnɪŋ/, **adventure learning** /ədˈventʃə ˌlɜːnɪŋ/ *noun* a type of training in which employees engage in group games and physically demanding outdoor activities such as climbing and abseiling

away from their usual work environment (NOTE: The aim of adventure training is to develop skills in leadership, problem-solving, decision-making and interpersonal communication and to build team spirit.)

adverse /ˈædvɜːs/ *adjective* unfavourable □ **adverse balance of trade** a situation in which a country imports more than it exports □ **adverse trading conditions** bad conditions for trade

advert /ˈædvɜːt/ *noun* same as **advertisement** (informal) ○ *to put an advert in the paper* ○ *to answer an advert in the paper* ○ *classified adverts* ○ *display adverts* **advertise** /ˈædvətaɪz/ *verb* to arrange and pay for publicity designed to help sell products or services or to find new employees ○ *to advertise a vacancy* ○ *to advertise for a secretary* ○ *to advertise a new product*

advertisement /ədˈvɜːtɪsmənt/ *noun* a notice which shows that something is for sale, that a service is offered, that someone wants something or that a job is vacant

advertisement hoarding /ədˈvɜːtɪsmənt ˈhɔːdɪŋ/ *noun* a large board for posters

advertisement manager /ədˈvɜːtɪsmənt ˌmænɪdʒə/ *noun* the manager in charge of the advertisement section of a newspaper

advertisement panel /ədˈvɜːtɪsmənt ˌpæn(ə)l/ *noun* a specially designed large advertising space in a newspaper

advertiser /ˈædvətəɪzə/ *noun* a person or company that advertises ○ *The catalogue gives a list of advertisers.*

advertising /ˈædvətəɪzɪŋ/ *noun* the business of announcing that something is for sale or of trying to persuade customers to buy a product or service ○ *She works in advertising* or *She has a job in advertising.* ○ *Their new advertising campaign is being launched next week.* ○ *The company has asked an advertising agent to prepare a presentation.* □ **to take advertising space in a paper** to book space for an advertisement in a newspaper

advertising agency /ˈædvətəɪzɪŋ ˌeɪdʒənsi/ *noun* an office which plans, designs and manages advertising for other companies

► 预缴部分公司税

► 先进制造技术

► 优势, 有利条件

► 拓展训练

► 不利的

► 广告 (advertisement, 英国非正式用语)

► 登广告

► 广告

► 广告招贴

► 广告部经理

► 广告嵌板

► 登广告的人或公司

► 广告, 广告业

► 广告代理

- 广告预算费 **advertising budget** /'ædvətəɪzɪŋ ˌbʌdʒɪt/ *noun* money planned for spending on advertising ○ *Our advertising budget has been increased.*
- 广告运动 **advertising campaign** /'ædvətəɪzɪŋ kæmˌpeɪn/ *noun* a co-ordinated publicity or advertising drive to sell a product
- 广告歌曲 **advertising jingle** /'ædvətəɪzɪŋ ˌdʒɪŋɡ(ə)l/ *noun* a short and easily remembered tune or song to advertise a product on television, etc.
- 广告经理 **advertising manager** /'ædvətəɪzɪŋ ˌmænɪdʒə/ *noun* the manager in charge of advertising a company's products
- 广告传媒 **advertising medium** /'ædvətəɪzɪŋ ˌmiːdiəm/ *noun* a type of advertisement, e.g. a TV commercial ○ *The product was advertised through the medium of the trade press.* (NOTE: The plural for this meaning is **media**.)
- 广告费 **advertising rates** /'ædvətəɪzɪŋ reɪts/ *noun* the amount of money charged for advertising space in a newspaper or advertising time on TV
- 广告版面 **advertising space** /'ædvətəɪzɪŋ speɪs/ *noun* a space in a newspaper set aside for advertisements
- 社论式广告 **advertorial** /ˌædvə'tɔːriəl/ *noun* text in a magazine which is not written by the editorial staff but by an advertiser
- 通知, 告知; 建议, 劝告 **advice** /əd'vaɪs/ *noun* 1. a notification telling someone what has happened 2. an opinion as to what action to take ○ *The accountant's advice was to send the documents to the police.* □ **to take legal advice** to ask a lawyer to say what should be done ◇ **as per advice** according to what is written on the advice note
- 装货通知单 **advice note** /əd'vaɪs nəʊt/ *noun* the written notice to a customer giving details of goods ordered and shipped but not yet delivered. Also called **letter of advice**
- 通知, 告知; 劝告, 建议 **advise** /əd'vaɪz/ *verb* 1. to tell someone what has happened ○ *We have been advised that the shipment will arrive next week.* 2. to suggest to someone what should be done ○ *The lawyer advised us to send the documents to the police.*
- 劝……当心, 建议……不…… **advise against** *phrasal verb* to suggest that something should not be done ○ *The HR manager advised against dismissing the staff without notice.*
- 劝告者; 顾问 **adviser** /əd'vaɪzə/, **advisor** *noun* a person who suggests what should be done

○ *He is consulting the company's legal adviser.*

advisory /əd'vaɪz(ə)rɪ/ *adjective* as an adviser ○ *She is acting in an advisory capacity.*

Advisory, Conciliation and Arbitration Service /əd'vaɪz(ə)rɪ kənsɪliˌeɪʃ(ə)n ənd ˌɑːbɪ'treɪʃ(ə)n ˌsɜːvɪs/ *noun* a British government service which arbitrates in disputes between management and employees. Abbreviation **ACAS**

advisory board /əd'vaɪz(ə)rɪ ˌbɔːd/ *noun* a group of advisors

affair /ə'feə/ *noun* business or dealings ○ *Are you involved in the copyright affair?* ○ *His affairs were so difficult to understand that the lawyers had to ask accountants for advice.*

affect /ə'fekt/ *verb* to cause some change in something, especially to have a bad effect on something ○ *The new government regulations do not affect us.*

affidavit /æ'fɪdeɪvɪt/ *noun* a written statement which is signed and sworn before a solicitor, judge, JP, etc., and which can then be used as evidence in court

affiliate /ə'fɪliət/ *noun* a company which partly owns another company, or is partly owned by the same holding company as another

affiliated /ə'fɪliətɪd/ *adjective* connected with or owned by another company ○ *Smiths Ltd is one of our affiliated companies.*

affiliate programme /ə'fɪliət ˌprəʊɡræm/ *noun* an arrangement under which the owners of websites agree to display banners and buttons advertising another company's products or services on their websites in return for a commission on any purchases from the advertiser made by their customers

affinity card /ə'fɪnɪti kɑːd/ *noun* a credit card where a percentage of each purchase made is given by the credit card company to a stated charity

affirmative /ə'fɜːmətɪv/ *adjective* meaning 'yes' □ *The answer was in the affirmative* the answer was yes

affirmative action /ə'fɜːmətɪv ˌækʃən/ *noun* US the practice of providing opportunities for disadvantaged groups such as ethnic minorities, women or people with disabilities

► 咨询的, 顾问的

► 咨询、调解与仲裁服务机构

► 咨询委员会, 顾问委员会

► 事务, 业务, 生意

► 影响

► 宣誓书, 书面叙述

► 联营, 联号, 附属述

► 联营的, 联号的, 附属的

► 在网页上链接广告

► 联名卡

► 肯定的

► 机会均等