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BEC剑桥商务英语证书考试  
仿真预测试卷



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大连理工大学出版社  
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# 前言 *Preface*

剑桥商务英语证书(BEC)考试是在世界范围内获得广泛认可的英语水平考试。证书分为初级、中级和高级。证书持有人可以获得对自己英语应用能力的权威性证明,并凭证书在英联邦国家求学或求职。它是我国教育部最先与之合作的海外考试,已经获得我国许多三资企业、涉外机构和单位的认可。为了让考生更好地了解剑桥商务英语证书(BEC)考试,使考生能够比较顺利地通过该项考试,获得证书,提高就业竞争力,大连理工大学出版社策划并出版了这套《BEC 剑桥商务英语证书考试仿真预测试卷(中/高级)》。

《BEC 剑桥商务英语证书考试仿真预测试卷(中/高级)》使用说明:

- 10 套试卷按顺序编号,每册分为阅读、写作、听力、口语四个部分,要求考生按时完成。
- 每做完一套模拟题,学生可以根据试卷答案给自己评分。本书最大的优点在于写作和口语都给出了参考答案,有利于学生自学。
- 10 套试题的听力录音由外教朗读,语音纯正,语速接近考场听力语速。

正确使用本试卷,不仅能够预测读者的商务英语水平,对即将到来的考试有一个感性认识,还可以让学生在做题和研究答案时学到知识,提高能力。

本套丛书由剑桥商务英语证书考试中国东北地区口试考官组长、哈工大外语系周之南教授为总主编,中级试卷由李曼丽担任主编并组织部分 BEC 考官进行编写。该套丛书遵循注重实际有效的编写原则,尽可能在题目类型和水平上模仿真题,方便考生在考前进行实战演习。

祝考生在考试中更好地发挥水平,取得好成绩!

编者  
2006年6月

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# TEST ONE

READING 1 HOUR

## READING

### PART ONE

#### Questions 1—7

- Look at the statements below and the information on outdoor advertising on the opposite page.
- Which section (**A**, **B**, **C**, or **D**) does each statement **1—7**, refer to?
- For each statement **1—7**, mark one letter (**A**, **B**, **C**, or **D**) on your Answer Sheet.
- You will need to use some of these letters more than once.

**Example:**

**0** GPS help improve outdoor advertising.

<b>0</b>	<b>A</b> <input type="checkbox"/>	<b>B</b> <input type="checkbox"/>	<b>C</b> <input type="checkbox"/>	<b>D</b> <input checked="" type="checkbox"/>
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- 1** Lighting system of billboard changes seasonally, which is remote-control.
- 2** One of effects that digital technology has on outdoor advertising is to make clear picture more durable.
- 3** Digital imaged advertising can save time and labor.
- 4** The companies requiring outdoor advertising can communicate with adviser on Internet.
- 5** Advertisers can gauge their design before putting it into effect.
- 6** By using electronic technique, advertisers can find the most suitable display position to do outdoor advertising.
- 7** Signals received from satellite can help gather data.



## A

The cost-effectiveness and flexibility offered by large-format digital imaging has also helped diversify the number of out-of-home media. Out-of-home was a concept that didn't have a name until digital technology gave it one. Instead of hand-painting a bus or shelter, a self-adhesive graphic can be digitally imaged in a short amount of time and applied with relative ease. Advances in the durability and weatherability of inks and vinyl substrates keep the images looking sharp for a longer time.

## B

Other technologies contribute to improvements in outdoor advertising. Satellite lighting systems allow outdoor companies to remotely adjust billboard lighting to change with seasons and daily light differences. For instance, lights can be programmed to turn off at the end of an advertiser's contract, while two-way communication lets outdoor companies know when there is no power.

## C

Another electronic device barcode identification-tracks an advertiser's campaign from poster production through shipping, display and removal. In this way, advertisers can verify the status of their campaign through on-line communication with the outdoor companies. Similarly, computer-mapping systems help advertisers combine demographic and geographic market research data with outdoor locations to determine the best place to advertise.

## D

Global positioning systems (GPS) make up another technology that enables the outdoor industry to determine display locations. Data is gathered with a hand-held GPS receiver that receives radio signals from satellites. The data is then put into mapping database systems that visually position billboards and other out-of-home advertising displays at that location. In this way, advertisers can test creative designs at specific locations from a computer before they commit to them.



## PART TWO

## Questions 8—12

- Read the article below about banks.
- Choose the best sentence from the opposite page to fill each of the gaps.
- For each gap **8—12**, mark one letter (**A—G**) on your Answer Sheet.
- Do not use any letter more than once.
- There is an example at the beginning, **(0)**.

## WHAT IS A BANK

**(0)** ..... For example, there are so-called investment banks, which specialize in underwriting corporate and government securities. These banks purchase securities from the issuer and attempt to resell them in the open market at a reasonable profit. There are industrial banks, which accept smaller consumer savings deposits and make certain types of loans, principally cash loans to wage earners. And there are savings banks, which draw upon individual and family savings as their principal source of funds and invest those funds mainly in mortgages, corporate bonds, and occasionally common stock.

Complicating the issue of what a bank is is rapid changes now occurring in the financial services industry. Many financial firms, particularly insurance companies, brokerage firms, and mutual funds, are today offering traditional banking services including liquid savings accounts and transactions accounts (checkable deposits) which can be drafted to make payments. Shares in a money market mutual fund are a well-known example of a recent service innovation by brokerage firms and mutual funds which compete directly with bank savings and transactions accounts. **(8)** .....

When students in the field of financial institutions use the term bank they usually have a specific meaning in mind, however. **(9)** ..... —(1) transactions accounts, which may be used to make payments for purchases of goods and services and are widely accepted by the public for that purpose ; and (2) direct loans to business, individuals, and other institutions. **(10)** ..... Commercial bank checking accounts are the principal means of payment in the economy and are widely accepted as money. While commercial banks do purchase investment securities (such as corporate and government bonds) traded in the open market, their principal asset is loans made directly to business firms, individuals and families, securities dealers, and a host of other borrowers.

**(11)** ..... Commercial banks offer such diverse financial services as time and savings deposits, lease financing, financial advice and counseling, portfolio management, the safe-keeping of valuables, transfer of securities, bookkeeping, and the guaranteeing of credit received from other lenders. **(12)** ..... However, the essence of banking—what separates this particular financial institution from all the others—is the making of loans and the selling of transactions (or payments) accounts.



Example:

0	A	B	C	D	E	F	G
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- A Basically, a bank is what a bank does, regardless of the name given to the institution by the owners or others.
- B Indeed, so numerous are the services offered today by commercial banks that these institutions are often called financial department stores.
- C A bank in the usual and traditional sense is a financial institution offering two major services to the public.
- D The name of a bank is used very loosely today to describe a wide variety of institutions.
- E A transaction account is essentially equivalent to a checking account.
- F To be sure, banks offer many other services than just transactions accounts and loans.
- G The financial institution comes closest to this definition in the commercial bank.



## PART THREE

### Questions 13—18

- Read the article below about effects of taxation, and the questions on the opposite page.
- For each question 13—18, mark one letter (A, B, C, or D) on your Answer Sheet for the answer you choose.

### EFFECTS OF TAXATION

To understand the effect of any tax, one must first determine who bears the burden of the tax. This is not always an easy task. Suppose that the price of a chocolate doughnut is \$ 1.00. The government then imposes on sellers a tax of 10 cents per doughnut. A few weeks after its imposition, the tax causes the price to increase to \$ 1.00. The doughnut seller clearly receives the same amount per doughnut as he or she did before the tax—the tax has not made the seller worse off. Consumers pay the entire tax in the form of higher prices. On the other hand, suppose that after the tax the price increases to \$ 1.04. In this case, the seller keeps only 94 cents per doughnut, and is worse off by 6 cents per doughnut. Consumers are also worse off, however, because they have to pay 4 cents more per doughnut. In this case, retailers and consumers share the burden of the tax.

The way a tax affects people is called tax incidence. The statutory incidence of a tax refers to the individuals or groups who must legally pay the tax. The statutory incidence reveals essentially nothing about a tax's real burden, because as previously illustrated prices may change in response to a tax. In contrast, the economic incidence of a tax refers to its actual effects on people's incomes. The economic incidence of a tax depends on how buyers and sellers of the commodity react when the tax is imposed. The more sensitive consumers are to change in price, the easier it is for them to turn to other products when the price goes up, in which case producers bear more of the tax burden. On the other hand, if consumers purchase the same amount regardless of price, they bear the whole burden.

Taxes have a very important impact on foreign direct investment decisions. Taxes will determine the financial structure of a subsidiary, and they will influence pricing decisions. They may also lead to the formation of holding companies. A MNC (Multinational Corporation) may decide to establish a branch rather than a subsidiary because of a given tax situation. The absence of a tax treaty between the country of a would-be investor and the nation where a foreign investment is to take place might lead to cancellation of investment plans. An unfavorable depreciation allowance may keep the foreign investor out.

Tax rates differ greatly among countries. Some countries have a zero corporate tax rate for the first few years of a new subsidiary's existence. This is called a tax holiday. It is an investment incentive. Most incentives, however, relate to tax-deductible items. Some countries may allow 100 percent depreciation on machinery in the year of purchase, while others merely allow an accelerated depreciation in the first years.

Less developed countries usually have lower corporate tax rates in order to attract foreign investment. Countries differ greatly in determining taxable earnings. Some allow accelerated depreciation, whereby the asset (usually the plant or equipment) is written off at a substantially higher rate during the first years than in the later years. This allows for smaller taxable earnings in the early years. Other countries allow tax-free investment reserves. These are used at a later stage for investment in underdeveloped areas of countries or are sent when countries are in a recession.



- 13 What does the example of selling doughnut in the passage demonstrate?
- A Retailers and consumers share the burden of the tax.
  - B One must determine who bears the burden of the tax.
  - C Consumers pay the entire tax in the form of higher prices.
  - D The statutory incidence reveals essentially nothing about a tax's real burden.
- 14 The economic incidence of a tax partly depends on \_\_\_\_\_.
- A actual effects on people's incomes
  - B consumer's reaction to imposition
  - C how much burden producers bear
  - D how sensitive sellers of the commodity are
- 15 Taxes play an important role in foreign direct investment decisions in that \_\_\_\_\_.
- A taxes can affect the amount of money for which something is sold
  - B taxes can prevent the incorporation of companies
  - C taxes make foreign direct investment an easy task
  - D taxes provide some profit choices to foreign investors
- 16 A MNC decides to establish a branch rather than a subsidiary, because \_\_\_\_\_.
- A a branch has a larger scale than subsidiary
  - B already regulated tax situation is not so advantageous
  - C a subsidiary must be adjusted to a given tax situation
  - D there is no tax treaty in the nation invested
- 17 Why is a tax holiday an investment incentive?
- A Tax rates differ greatly because of a tax holiday.
  - B During a tax holiday, government doesn't levy taxes.
  - C During a tax holiday, some of new subsidiaries will reduce taxes on machinery.
  - D Problem of unemployment can be solved.
- 18 When do some less developed countries allow tax-free investment reserves?
- A When the economy of those countries is not doing well.
  - B At a later stage for investment in those countries.
  - C When an unfavorable depreciation allowance is used.
  - D When the property of the plant is written off at a lower rate in the later years.

## PART FOUR

## Questions 19—33

- Read the article below about a critical concern in merger and acquisition strategies.
- Choose the best word or phrase to fill each gap from **A**, **B**, **C**, or **D** on the opposite page.
- For each question **19—33**, mark one letter (**A**, **B**, **C**, or **D**) on your Answer Sheet.
- There is an example at the beginning, **(0)**.

### A Critical Concern in Merger and Acquisition Strategies

Mergers and acquisitions as **(0)** ..... strategies are once again in vogue. This business drama seems to be **(19)** ..... by recent highly visible mergers between rich and famous players. Even speculation around a low ball offer by comcast to acquire Disney seems to excite global **(20)** ..... in corporate marriages.

However, like all such **(21)** ....., long-term success is rarely accomplished by a mere combination of cool stuff and know-how. In the midst of all the hype, a well documented fact is that most merger and acquisition activity rarely **(22)** ..... the highly anticipated cooperation between companies. Throughout a merger or acquisition, people in an acquired company often **(23)** ..... that they don't know what is happening, express fear about **(24)** ..... their jobs, and feel demoralized as to the future of their contributions. Failed mergers that otherwise have a **(25)** ..... strategic and financial fit are typically the **(26)** ..... of the irretrievable loss of intangible, messy-to-measure, and difficult-to-implement human **(27)** ..... on which the company's tangible assets ultimately **(28)** .....

Traditional integration practices have been **(29)** ..... around consolidating key resources, financial and physical assets, **(30)** ..... names, and tradable endowments. The most forward-thinking integration strategies also capture key pieces of elusive core competencies, such as a/an **(31)** ..... 's best practices, skills, knowledge bases, and routines. **(32)** ..... excluded are critical root strategic assets, which can make or break a union that is otherwise "made in heaven." These root strategic assets **(33)** ..... collaborative leadership, cultural cohesion and talent retention.

Example:

A downsize      B employment      C increase      D growth

0	A	B	C	D
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 19 A fueled      B replaced      C produced      D directed
- 20 A cost      B interest      C concern      D worry
- 21 A assets      B credits      C deals      D sources
- 22 A arranges      B produces      C manages      D takes
- 23 A complain      B declare      C support      D provide
- 24 A sending      B holding      C keeping      D losing
- 25 A sound      B bad      C depressed      D broken
- 26 A purpose      B incentive      C reason      D result
- 27 A factors      B sections      C pieces      D parts
- 28 A make      B rest      C give      D get
- 29 A sent      B signed      C conducted      D used
- 30 A mark      B brand      C symbol      D product
- 31 A organization      B government      C branch      D office
- 32 A only      B typically      C roughly      D nearly
- 33 A hold      B produce      C include      D bring

## PART FIVE

## Questions 34—45

- Read the text below about consumer electronics model.
- In most of the lines **34—45** there is one extra word. It is either grammatically incorrect or does not fit in with the meaning of the text. Some lines, however, are correct.
- If a line is correct, write **CORRECT** on your Answer Sheet.
- If there is an extra word in the line, write **the extra word** in CAPITAL LETTERS on your Answer Sheet.
- The exercise begins with two examples, (0) and (00).

Examples: 0 C O R R E C T    
 00 C O M E

## Interconnect Your Home

- 0 If the Consumer Electronics Show (CES) in Las Vegas is any indication, this will  
 00 be the year of PCs going from the desktop and come into your hand, your living  
 34 room, or your kitchen appliances. The idea of interconnectivity is emerged as a  
 35 central theme at the massive trade show. Increasing more companies, including  
 36 Microsoft, were showing off products that allow PCs, TVs, stereos, and media  
 37 recorders are to be connected by home networks. Intel said it would enter the  
 38 consumer electronics market as for the first time with a chip specifically  
 39 designed to provide power cheaper, better flat-panel TV displays and an  
 40 all-in-one home entertainment PC. “Entertainment PCs”, according to Intel,  
 will  
 41 come on the market later this year, priced at between 6, 400 yuan or less. They  
 42 are intended to offer that live TV tuning, video recording, DVD and photo  
 display,  
 43 and even video gaming. What at stake is the traditional consumer electronics  
 44 model, since then PC companies push into the higher-margin market for  
 45 consumer electronics, driving down costs and playing up interactive feature.



## WRITING 45 MINUTES

## WRITING

## PART ONE

- You are a sales manager for a furniture company. Tomorrow you have to make an urgent trip to Tokyo to discuss an important contract.
- Write a memo to your secretary:
  - Telling her where you are going and when
  - Asking her to book flights and accommodation
  - Explaining her responsibility in your absence
- Write 40—50 words on a separate sheet.

## MEMO

Dear Teri,

## PART TWO

- The company you work for is expanding rapidly and is looking for new premises. Your Managing Director is interested in two properties and asked you to visit the two places.
- Read the two advertisements below, on which you have already made some notes during the visit.
- Then, using all the handwritten notes you have made, write a short report for your Managing Director, saying which property is more appropriate.
- Write 120—140 words on a separate sheet.

**CENTRAL BUSINESS PARK**  
*Office and Warehouse Premises for Sale*

*Warehouse with more office extension*  
*Car parking space*  
*3kms outside city*  
*\$200,000 for 200 sq. meters office space*

*Only for 100 cars*

*Many units empty*

*Old building in bad maintenance*

*Many Other famous companies*

**TOUCHSTONE INDUSTRIAL PARK**  
*With extensive warehousing facilities*

*Modern and air-conditioned*

*A variety of large and small units available*  
*Parking space for 200 cars*  
*Excellent road and rail links*  
*Only 250,000 for 200 sq. meters office space*

*Reasonable price and worth it*

*Good transportation*