

# 剑桥商务英语 **BEC** 备考丛书

丛书总主编 / 彭玲娟

本册主编 / 彭玲娟

## 商务英语必备词汇

Cambridge  
Business English  
Certificate

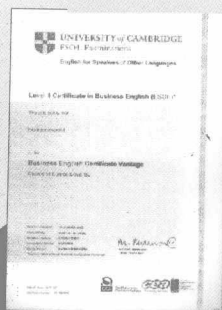


WUHAN UNIVERSITY PRESS

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# 前言

21 世纪是现代社会经济金融活动飞速发展的时代。随着中国加入 WTO, 无论是中国企业还是进入中国的跨国公司, 都急需一批既懂专业又精通商务英语的人才。但商务英语自身独特的语言风格、惯用的贸易术语和规范的表达方式给商务英语学习者带来了不小的困难。为满足广大学习者的需要, 我们组织了一批具有丰富教学经验, 并长期从事商务英语教学的教师, 在认真研究 BEC 最新考试大纲的基础上, 精心编写了这本《商务英语必备词汇》, 奉献给广大考生和读者。

本书有两大特点:

1. 内容新颖, 紧跟时代步伐。本书收录了商务英语领域中近 7 000 个常用词汇及术语, 并针对其主要用法给出了注释及例句。书中所有词条都是根据剑桥商务英语考试大纲, 参考历年考试真题, 并结合实际教学经验而汇编的, 内容涉及贸易、金融、营销、企业管理、广告、法律、物流等诸多专业。本书还收录了近二三十年来商务英语领域出现的新词、新义和新用法, 使之能够适用于不同层次的英语学习者。

2. 实用性强。本书按照字母顺序列出单词和词组, 每一词条都提供详细的词性和词义, 并分别给出例句。所有例句均来自真实的商务场景, 力求丰富实用、真实自然、时尚规范, 具有代表性和说服力, 而且难易适中, 兼顾多层次读者的需要。另外, 每一例句均配有简明精确的中文释义, 易学易懂, 让读者准确地了解每个专有词汇的实际用法, 使读者在学习商务词汇的同时, 通过大量实用例句的输入, 提高其在实际商务活动中的交际能力。

《商务英语必备词汇》博采众长、兼收并蓄, 集各类商务英语词典之优点于一身, 使学习者一本在手, 如同身边拥有众多优秀的英语教师, 可以随时解决学习和工作中出现的各类难题。本书不仅是 BEC 考试的备考工具书, 也是商务从业人员掌握商务术语和商务知识的得力助手。

由于编者水平有限, 书中的错漏在所难免, 欢迎读者批评指正。

编者

2009 年 2 月

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**A1** *adj.* 一等的, 一级的, 一流的, 处于良好状态的: We provide excellent service, fast delivery and A1 products. 我们公司服务一流, 送货迅捷, 产品质量第一。

**AAR** *n.* 保一切险, 综合保险: You are requested to make arrangement of the insurance of AAR against the goods of our order No. 223. 要求贵方为我方第 223 号订单投保全险。

**abandon** *v.* 放弃, 撤回: In as much as the debtor has gone bankrupt, I will abandon the claim. 债务人既已破产, 我将放弃债权。

**abandonment** *n.* 放弃: Failure in filing an extension application before the expiry date shall be deemed as automatic abandonment of the reservation. 逾期不办理申请延长手续的, 将被视为自动放弃预约。

**abandonment clause** *n.* 委付条款, 弃船条款: Abandonment clause is the actual provision in an insurance contract. 弃船条款是海运保险单中的实际条款。

**abandonment of claim** *n.* 放弃索赔: When there are good reasons, you can declare abandonment of claim. 有充分理由时可以考虑放弃索赔。

**abate** *v.* 减退, 降低: The problems of ethnicity around the world have not abated with the progress of human civilization and society, but have exacerbated instead. 世界各个角落所存在的种族问题不但没有因为人类文明与社会的进步而有所改善, 反而有愈演愈烈之势。

**abate a price** *v.* 还价: How much have you abated the price to? 你最后还到多少钱?

**abatement of taxes** *n.* 减税: At the present stage, it is necessary to implement the policy of appropriate abatement of taxes and tax increase based on the structural adjustment of the tax system. 现阶段, 我们应立足于税收制度的结构性调整, 实施适度减税与适度增税相协调的税收政策。

**ABC** *n.* ①基本知识: I know only ABC about business. 做生意我刚刚入门。  
②销量审计社, 发行审计局: The Mirror's June net circulation dropped

3.56% year-on-year, according to the latest figures from the Audit Bureau of Circulations (ABC). 发行审计局的最新数据显示,《镜报》6月的净发行量同比下降了3.56%。

**above par** *adj.* 高于票面价值的: Most of the good shares are expensive and above par now. 现在走势好的股票很贵, 售价都高于其票面价值了。

**above-the-line** *adj.* 线上的: Most of the time, organizers who have large budgets will turn to above-the-line marketing, such as newspaper and magazine advertisements as well as radio and television advertising. 多数情况下, 预算充足的组织方会借助报纸、杂志、广播、电视广告等线上市场做宣传。

**absenteeism** *n.* 旷工, 缺勤: Absenteeism has cost the organization thousands of working days this year. 旷工使该机构今年损失了数千个工作日。

**absenteeism rate** *n.* 旷工率, 缺勤率: There was an absenteeism rate of 15% last month. 上个月员工缺勤率高达15%。

**absolute acceptance** *n.* 无条件承兑, 单纯认付: Any trading implies absolute acceptance of all these conditions without exception. 所有交易均单纯认付所有条件, 绝无例外。

**absolute advantage** *n.* 绝对优势, 绝对利益: The paper is about the universality of the theory of absolute advantage in international trade. 该论文主题是关于绝对优势论在国际贸易中的普遍规律性。

**absolute assignment** *n.* 绝对转让: Absolute assignment is the irrevocable transfer of all rights of ownership or liability to another individual or entity. 绝对转让是指把整个权益或债务无条件地转让给另一个体或实体。

**absolute contract** *n.* 不附加条件的合同: We signed an absolute contract with Company B last week. 上周我们与B公司签订了一份不附加条件的合同。

**absolute cover** *n.* 绝对保险: Recorded information was used to assess absolute cover and relative cover. 我们用入档信息衡量绝对保险和相对保险。

**absolute currency price** *n.* 绝对货币价格: Changes of price level are differentiated into changes in relative price and absolute currency price. 价格水准的变动分为相对价格的改变和绝对价格的改变。

**absolute fixed capital** *n.* 绝对固定资本, 纯粹固定资本: The growth rate of absolute fixed capital investment in some provinces was above 30%. 在一些省份, 纯粹固定资本投资增长比例超过了30%。

**absolute interest** *n.* 绝对产权, 绝对权益: The company has an absolute interest in the building. 该公司对这栋建筑拥有绝对产权。



**absolute monopoly** *n.* 绝对垄断: Absolute monopolies rarely exist. 绝对垄断的情况很罕见。

**absolute net loss** *n.* 绝对净损: I am sure there is an absolute net loss of US\$2,000 to us in that transaction. 我确定那笔交易我方绝对净损达2 000 美元。

**absolute par** *n.* 绝对平价: When the market is stable, it is possible to purchase the stock at a price with absolute par. 市场平稳时,才可能以绝对平价买进股票。

**absolute profit** *n.* 纯利: We have two indicators for the operating performance, one is absolute profit per year, the other is the comparative net profit per share. 我们用年纯利和相对每股净利两个指标来衡量业绩。

**absolute quota** *n.* 绝对配额: According to the WTO Agreement on Textiles and Clothing on January 1, 2005, all existing absolute quota for textiles shall come to an end to realize global textile trade integration. 根据2005年1月1日颁布的《WTO 纺织品与服装协议》,为实现全球纺织品贸易一体化,将取消所有现存的纺织品绝对配额。

**absolute sale** *n.* 无条件销售: Tract B is a 15,960-acre spread with excellent potential for residential, resort and golf course development, and will be offered in absolute sale with Tract A. B地面积为15 960 英亩,非常适合用于开发住宅、度假村和高尔夫球场,与A地一样均为无条件销售。

**absolute value** *n.* 绝对价值: Why do I insist on facing truth first? Because there is an absolute value here independent of any benefit or detriment. 为什么我要坚持首先面对真理?因为这是人类绝对价值所在,无论这么做会带来好处还是坏处。

**absorb** *v.* ①吸收: We absorb government subsidiaries and charity donations to help the homeless people. 我们吸收政府资助和慈善捐款以帮助无家可归者。②合并,兼并: It's said that your company has absorbed a steel plant in Japan, right? 听说你们公司兼并了一家日本的钢铁厂,对吗?

**absorb idle funds** *v.* 吸收游资: There are no effective ways to absorb idle funds from the urban area to the rural area offsetting this outflow. 目前并无有效的途径来吸收城市游资投入到乡村以抵消资金外流现象。

**absorption** *n.* ①(公司的)合并,兼并(小企业): We have realized the absorption of 12 smaller companies in the last five years. 过去五年我们成功地兼并了12家小公司。②吸收: By the end of 2008, the actual absorption of foreign funds has been up to US\$1.45 billion. 截至2008年底,实际外资吸



收金额已达 14.5 亿美元。

**absorption costing** *n.* 归纳成本法: Absorption costing usually prevents underpricing. 归纳成本法通常可避免定价过低。

**absorption of market** *n.* 市场容纳量: The absorption of market of Shanghai Office Building Market reached 80,000 square meters in the second quarter of 2008. 2008 年第二季度上海办公建筑市场的市场容纳量达到了 8 万平方米。

**abstract** *n.* 摘要, 概要: Please send the abstract and attendee's information to the committee via email before Dec. 30, 2008. 请于 2008 年 12 月 30 日前通过电子邮件将论文摘要及个人资料表寄到组委会。

**a/c** *n.* 账户, 存入收款人的账户: The a/c shows we have spent more than we received. 账目显示我们已经入不敷出了。

**a/c bks** *n.* 账本: Matthews struggled briefly with his conscience before making the false entries in the a/c bks. 马修斯在篡改账本上的项目之前良心上曾有过一番短暂的斗争。

**accelerated depreciation** *n.* 加速折旧: Will accelerated depreciation really reduce tax expenditure? 采用加速折旧法就一定会减少纳税支出吗?

**acceleration clause** *n.* 加速条款, 提前偿付条款: The whole of the loan was recalled under the acceleration clause. 根据加速条款, 全部贷款都被追回了。

**accept** *v.* 承诺, 承兑: Your three drafts on Martin & Co., to my order, have been accepted by Smith & Co. 你方由我方指定以马丁公司为付款人的三张汇票, 已由史密斯公司承兑。

**acceptance** *n.* 承兑, 承保: All instructions for the issuance of a credit and the credit itself must state precisely the document, against which payment, acceptance or negotiation is to be made. 有关开立信用证的一切指示和信用证本身都必须明确表明据以付款、承兑或议付的单据。

**acceptance bank/accepting house** *n.* 承兑银行: At the meeting they discussed the problems about the acceptance bank bill in use and the countermeasures.

会上大家讨论了承兑银行汇票使用中的问题及对策。

**acceptance credit** *n.* 承兑信贷: Acceptance credit is a letter of credit that provides for payment by means of a time draft. 承兑信贷是指汇票到期日付款的信用证。

**accepted/regular practice** *n.* 习惯做法, 常规做法, 惯例: The most obvious

reason is simply convention—using hard-to-read URLs has been, and so far still is, an accepted practice in web development. 最显然的原因是出于惯例——

在网络发展的过程中，一直使用的是难以认读的URLs，而且到目前为止仍然是被人们认同的做法。

**acceptor** *n.* 承兑人，受票人：The drawee, thereby known as the acceptor, is responsible for making the payment at maturity. 承兑人在远期汇票到期时承担付款的责任。

**access** *I. v.* 存取资料：I can't access the file on your company because I've forgotten the code. 我无法取出贵公司的文件，因为我忘了代码。 *II. n.*

进入，取得：As her private secretary he has access to all her correspondence. 作为她的私人秘书，他能接触到她所有的信件。

**access to resources** *n.* 取得资源：The entity authorized to provide genetic material is supposed to facilitate the access to resources to the lowest cost. 得到授权可提供遗传材料的实体应尽量以最低的成本获取资源。

**access time** *n.* (计算机信息) 存取时间：Access time is the time from the start of one storage device access to the time when the next access can be started. 存取时间指电脑存取资料所需的时间。

**accession rate** *n.* 就业增长率：There were 11 states where accession rate was observed to be more than 20 percent last year. 有11个州去年就业增长率超过了20%。

**accessory claim** *n.* 附加请求：The government would not even consider his accessory claim for money. 政府甚至不考虑他要求赔款的附加请求。

**accessory clause** *n.* 附加条款：Should the articles stipulated in this contract be in conflict with the following accessory clause, the accessory clause should be taken as valid and binding. 本合同规定的条款如与本附加条款相冲突时，以本附加条款为准。

**accessory risk** *n.* 附加险：For more details concerning accessory risks (exchange risk, credit risk, etc.), please refer to the attachment. 如需了解更多关于附加险的细节(汇兑险、信用险等)，请参看附件内容。

**accommodate** *v.* 通融，资金通融，贷款：The bank will accommodate him with a loan. 银行将向他提供一笔贷款。

**accommodation** *n.* 融资，短期贷款，优惠：Legislation requires employers to make reasonable accommodations for the handicapped in hiring and other ways. 法律要求雇主在雇用和其他方面对残疾人给予合理的优惠。

**accommodation bill** *n.* 通融汇票, 通融票据: Where an accommodation bill is paid in due course by the party accommodated, the bill is discharged. 通融汇票如由通融人适时付款, 该票即告解除。

**accommodation endorsement** *n.* 通融背书: Accommodation endorsement is the endorsement of a draft or other negotiable instrument by a credit-worthy party in order to enhance the instrument's acceptability in the money market. 通融背书即由信誉卓著的单位对汇票或其他可转让票据签署背书以增进票据在金融市场上的可兑性。

**accommodation paper** *n.* 通融票据: Accommodation paper is a negotiable instrument signed by a party as maker, drawer, acceptor or endorser, without receiving value. 融通票据是一种能转让的文件, 由一个个体在没有接受任何有价报酬的情况下作为出票人、受票人或者背书人签署。

**accommodation party** *n.* 票据通融人: An accommodation party to a bill is a person who has signed a bill as drawer, acceptor, or endorser, without receiving value therefore and for the purpose of lending his name to some other person. 汇票通融人为借出其姓名与他人而在汇票上签名为发票人、承兑人或背书人, 但本身并不收取代价者。

**account** I. *n.* ①账, 账目, 账户: We have opened a joint account at the bank. 我们在银行开了一个共有的账户。②客户: The account must sign this application form in writing, otherwise the application is liable to be rejected. 客户必须亲笔签署本申请表格, 否则申请将被拒绝。II. *v.* ①做出解释, 提出理由: He could not account for his foolish mistake. 他无法解释他所犯的荒唐的错误。②占……比例: Multinational corporations accounted for less than 20% of international trade in 1982. 1982年, 跨国公司在国际贸易总额中所占的比例不足20%。

**account balance** *n.* 账户结余: I want to cash the account balance of a traveler's letter of credit. 我想要把旅行信用证的账户结余兑现。

**account day** *n.* 结算日, 交割日: If the day trading minimum equity call is not met, then the account day trading power will be restricted to 90 days. 如未达到日最低交易额, 则交割日交易权有效期为90天。

**account of business** *n.* 营业账目, 收支计算表: Traditional accounting theories and methods will be changed and account of business will also be changed. 传统的会计理论和方法将有所改变, 而且营业账目也会发生相应的变化。

**account of cash** *n.* 现金账户: When stocks are purchased, the entire cost of

purchasing stocks should be debited to the marketable equity securities account, credited to the account of cash. 当购入股票时, 应按股票的购入成本借记权益性证券账户, 贷记现金账户。

**account (s) payable (A/P)** *n.* 应付款: Intel handles everything online, from order processing to materials management to accounts payable. 英特尔公司利用网络处理各项工作, 从订单处理、物料管理到应付款。

**account (s) receivable (A/R)** *n.* 应收款: Days receivable refer to the average number of days overdue of accounts receivable. 应收账款平均拖延日期指应收账款平均过期天数。

**account rendered** *n.* 收款催单; 结欠清单: The treasurer made an account rendered of all the money spent. 会计做了一份关于所有开支的结欠清单。

**account sale** *n.* 销货清单, 承销清单: We also render account sale and send you the payments. 我们也呈递了销货清单并寄给你货款。

**account year (financial year, fiscal year)** *n.* 账户年度: Richer members pledge funds over a specific number of account year to the association. 较富有的会员保证每个财政年度向协会提供一笔特定数目的基金。

**accountable** *adj.* 应做解释的, 应付责任的: The bar steward is accountable to the beverage manager. 酒吧间服务员要对餐饮部经理负责。

**accountancy** *n.* 会计专业, 会计工作, 会计学: He is studying accountancy. 他正在学习会计学。

**accountant** *n.* 会计师, 会计人员: The accountant prepared a balance sheet for the first half-year. 会计准备了上半年的资产负债表。

**accounting** *n.* 会计, 会计工作, 会计学: Jason should go in for accounting because he has a good head for figures. 杰森应从事会计工作, 因为他具有计算的才能。

**accounting period** *n.* 会计期, 会计佳效期: It is especially necessary that these charges be recorded correctly if the enterprise is to determine accurately its net earnings for each accounting period. 如果企业要准确确定每一会计期的净收益, 正确记录这些费用就显得特别必要。

**accounting rate of return** *n.* 会计收益率: The accounting rate of return is calculated by dividing the average annual profits from a project into the average investment cost. 把一个项目的平均年利润分成平均投资成本即可计算出会计收益率。

**accounting report** *n.* 会计报告, 财务报告: Shareholders have the right to

examine the company's articles of association, minutes of shareholders' general meetings and financial and accounting reports. 股东有权查阅公司章程、股东大会会议记录和财务会计报告。

**accounting statement** *n.* 会计报表, 财务报表: The total amount of guaranty provided by a listed company to any other party shall not exceed 50% of net assets in the combined accounting statement of the recent accounting year. 上市公司对外担保总额不得超过最近一个会计年度合并会计报表净资产的 50%。

**accounting summary** *n.* 会计摘要, 会计概要: The revenue and expense accounts are closed at the end of each accounting period by transferring their balances to an accounting summary called "Income Summary". 收入和费用账户在每个会计期末通过将其余额转入一个被称为“收益汇总”的会计摘要来结清。

**accounts** *n.* 账目, 会计部门: All questions of cost will be remitted to the officer in charge of the accounts. 所有的开销问题都要报请那位负责账目的官员同意。

**accredited** *adj.* 经正式认可的, 获委任的: Those institutes from which applicants graduated must be accredited schools or sanctioned by the Ministry of Education of P. R. C. 申请者毕业的学校须为国家正式认可的学校, 或经中国教育部批准的学校。

**accrual** *n.* 自然增长, 积累: Loan classification, provisioning, interest accrual and capital adequacy rules have been tightened and brought up to international standards. 有关贷款分类、条款制定、利息自然增长、资金充足的规章条例已得到强化并达到了国际标准。

**accrual basis** *n.* 应收应付制: To implement the matching concept correctly, the accrual basis of accounting is generally used for merchandising enterprises. 为了正确执行对应概念, 商业企业会计普遍使用应收应付制。

**accrual of interest** *n.* 应计利息, 利息积累: Accrual of interest is the accumulated coupon interest, paid to the seller of a bond by the buyer (unless the bond is in default). 应计利息是指累积的息票利息, 由债券的买入者付给卖出者 (除非契约未得到履行)。

**accrue** *v.* 通过自然增长或积累而产生或形成: Ability to think will accrue to you from good habits of study. 有了良好的学习习惯, 你的思考能力就自然会有所增强。

**accrued benefits** *n.* 应计退休金, 养老金: US \$ 139.5 million in deferred money had accumulated over Mr. Grasso's 36-year career at the NYSE, of

which US\$51.6 million from accrued benefits. 格拉索先生已在纽约证券交易所工作了36年,期间共积累了1.395亿美元的延迟付款收入,其中,5160万美元来自应计养老金。

**accrued charges** *n.* 应计费用: Financial liabilities include creditors and accrued charges. 商业债务包括贷方和各项应计费用。

**accrued costs** *n.* 应计成本: Can non-recorded accrued costs be deducted before tax? 请问未入账的应计成本能在税前扣除吗?

**accrued dividend** *n.* 应计股利: Accrued dividend is a regular dividend that is considered to be earned but not declared. 应计股利指本期已经发生而尚未支付的股利。

**accrued expense** *n.* 应计费用: Accrued expense is an expense incurred, but not yet paid. 应计费用是已经发生但尚未支付的费用。

**accrued income** *n.* 应计收益: Accrued income is income earned but neither received nor past due. 应计收益是指已经发生但未收到也未到期的收入。

**accrued interest** *n.* 应计利息: Accrued interest is the accumulated coupon interest, paid to the seller of a bond by the buyer (unless the bond is in default). 应计利息是指累积的息票利息,由债券的买入者付给卖出者(除非契约未得到履行)。

**accrued interest payable** *n.* 应付未付利息: This account shows the amount of accrued interest payable on all indebtedness. 该账目反映了所有负债之应付而未付利息。

**accrued revenue** *n.* 应计收入: Accrued revenue refers to revenue recognized before cash is received. 应计收入指本期已经实现,但现金尚未到账的各种收入。

**acct.** *n.* 账目,账户: Most married people have joint acct, so that they can each take money out when they want it. 大多数的已婚者都在银行开了共同账户,以备必要时可各自取款。

**accumulate** *v.* 积累,累积: However, as the evidence began to accumulate, experts from the zoo felt obliged to investigate. 然而,当证据日趋增多时,该动物园的专家们感到有必要进行调查。

**accumulated depreciation** *n.* 累积折旧: Calculate the value of the improvement by subtracting accumulated depreciation from estimated new cost. 从估计的新成本中减去累积折旧费,从而可以计算出房产的价值。

**accumulated dividend** *n.* 累积股息: Accumulated dividend is a dividend due,

- but not yet paid, to a preferred stock holder. 累积股息是已到期但没有支付给优先股持有者的股息。
- accumulated profit** *n.* 累积赢利, 滚存利润: Cash dividends are distributed from current earnings or accumulated profits. 现金股息来自当期收益或累积赢利。
- accumulation unit** *n.* 积累单位: Accumulation unit is a share of participation in a variable annuity. 积累单位指变动年金中所使用的每股的单位。
- acid test** *n.* 酸性试验, 证明真正价值的考验: Acid test is a stringent test that indicates if a firm has enough short-term assets to cover its immediate liabilities, without selling inventory. 酸性试验是一项严谨的测试, 用以衡量一家公司是否拥有足够的短期资产, 在无需出售库存的情况下能够支付即期债务。
- acid test ratio** *n.* 酸性试验比率, 流动资产与流动负债比率: The higher the acid test ratio, the better able is the business to pay its current liabilities. 酸性试验比率越高, 企业偿还流动负债的能力越强。
- acknowledge** *v.* 确认: Please kindly acknowledge the receipt, and have the goods sent by last motorship in September. 收到本单后请来函告知, 并希望最迟于九月底以前装船为盼。
- acknowledgement** *n.* 确认函件, 回执, 收货回单: I didn't receive an acknowledgement of my application. 我还没有收到申请的回执。
- acquire** *v.* 购入, 取得所有权: They used every stratagem to acquire the company. 他们想方设法占有这家公司。
- acquired surplus** *n.* 额外收益: We have an acquired surplus of 400 million pounds. 我们有 4 亿英镑的额外收益。
- acquisition** *n.* 购置, 兼并, 收买, 所收购的公司: Company A is Dell's new acquisition. A 公司是戴尔新收购的。
- acquisition cost** *n.* 收购成本, 开拓业务费用: It's amazing how few companies know what their acquisition cost is. 不可思议, 居然没几家公司知道他们的收购成本。
- across-the-board** I. *adj.* 全面的, 全体的: Clinton also attacked Bush for backing an across-the-board tax-cut without spelling out how to pay. 克林顿也攻击布什支持全面减税而未明确解释如何筹措财源。II. *adv.* 全面地, 全部地: I bet US\$30 on the red horse across-the-board. 我把 30 美元全押在那匹红马身上。
- act of God** *n.* 天灾, 不可抗力: The insurance policy does not cover acts of



God. 本保险不包括不可抗力造成的损失。

**acting agent** *n.* 临时代理人: He made his brother the acting agent of the caucus meetings during his absence. 在他离开期间他指定他的兄弟作为秘密会议的临时代理人。

**acting manager** *n.* 代理经理: The bank manager was really to blame, though he tried to pin it on the acting manager. 真正应该受责备的是银行经理,可是他却想把责任推到代理经理身上。

**action** *n.* 诉讼,官司: Pleading must be submitted to the court when the action is set down for trial. 在诉讼被登记进入审判前,答辩状必须呈交法院。

**active (productive) assets** *n.* 活动资产,有效益资产,经营性资产: The bank has active assets of over five million pounds. 这家银行有500万英镑以上的活动资产。

**active balance** *n.* 顺差,盈余: Despite some failure, our firm has quite a good year on active balance. 尽管存在某些不足之处,我们公司这一年还是处于盈余状态的。

**active capital** *n.* 活动资本,流动资本: A firm without sufficient active capital has liquidity problems and may look for a cash injection or a cash infusion. 当企业缺乏足够的流动资本时,它将面临资本流动不足的问题,这时企业就会寻找现金注入的方法。

**active circulation** *n.* 流通中的货币,货币流通额: The shrinkage of money in deflation is not referring to money supply as it is generally defined, but it refers to the shrinkage in the amount of money in active circulation. 通货紧缩中的货币量紧缩,不是一般所说的货币供给量,而是指货币流通额中货币供给量的紧缩。

**active debt** *n.* 流动债务,流动负债: The housing enterprises now are putting eyes on active debt market auction. 如今一些房企开始把目光投向流动债务拍卖市场。

**active demand** *n.* 畅销,有效需求: Active demand will certainly result in increased price, and for this reason we expect your early reply. 需求大则必然会造成涨价,所以请早日答复。

**active market** *n.* 活跃市场,交易频繁的市场: To enhance the security of residential complex is a work of assuming power for the people, especially the new demand of the active market. 加强居民社区的安全性工作是一项执政为民的工作,更是活跃市场的新需求。

**active money** *n.* 流通货币, 经常备用的货币: The inflation increases active money. 通货膨胀导致流通货币增加。

**active partner** *n.* 参与经营的股东, 任合伙人: The active partners contribute capital, but are otherwise uninvolved in the operations of the business. 参与经营的股东仅仅投资资本, 但不参与公司管理。

**active securities** *n.* 热门股票, 有价证券, 活跃证券: The mortgaged and guaranteed bond is one of the most active securities in American capital market. 抵押担保证券是美国资本市场最活跃的有价证券之一。

**active trade balance** *n.* 自主贸易顺差 (或余额): If China still keeps active trade balance, it means China will have great foreign exchange adds. 如果中国每年都维持自主贸易顺差, 则意味着中国每年都会有大量的外汇增加。

**active turnover** *n.* 实际营业额, 实际周转率: Active turnover increased at Wroclaw from £11 million to £50 million. 弗罗茨瓦夫的实际营业额从 110 万英镑增加到了 500 万英镑。

**actual delivery** *n.* 实际交货: In international trading, sellers are far apart from each other, and the time between the conclusion of business and the actual delivery of the goods is rather long. 在国际贸易中买卖双方距离遥远, 业务成交与实际交货时间相隔较长。

**actual loss** *n.* 实际损失: Actual benefit may exceed the actual loss in question. 实际利益有可能超过人们怀疑的实际损失。

**actual total loss** *n.* 实际全损, 实际全险: Constructive total loss refers to the loss where an actual total loss appears to be unavoidable. 推定实际全损是指被保险货物的实际全损已经不可避免。

**actuals** *n.* 实际费用, 实际数字, 现货, 实货: My calculation is based on notional figures, since the actuals are not yet available. 因尚无实际数字, 我是根据估计的数字计算的。

**actuarial** *adj.* 精算的: This value is referred to as the actuarial gain (or loss) of the plan as a result of terminations (withdrawal, death or disability) during the year. 这个价值被称为由于当年终止 (撤销、死亡或残疾) 而引起的精算的赢利 (或者损失)。

**actuarial tables** *n.* 精算表: Should actuarial tables be used for the assessment of damages in personal injury litigation in Singapore? 在新加坡精算表列方法是否适用于人身损害赔偿诉讼评估?

**actuary** *n.* 精算师: An actuary is a business professional who analyzes the