

剑桥商务英语应试辅导用书

# BEC核心词汇

(中级)

剑桥商务英语(BEC)考官 张艳华 编著  
北京新东方学校明星教师 梅一雪

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**BEC**

VANTAGE



经济科学出版社  
Economic Science Press

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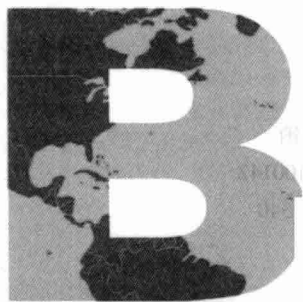
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A

**able** /eɪbl̩/a. ① 得以……的, 能够……的 ② 能干的, 能力出众的 ③ (法律上) 有资格的

[听力] A: How many can you offer?  
(你们能提供多少货?)  
B: We'd be able to offer 5,000  
now. (现在我们能提供 5,000  
台。)[生意谈判·交货和物流]

**abroad** /ə'brɔ:d/ ad. 在国外; 到国外: *We thought it might have a sales potential abroad.* 我们认为它在国外市场具有销售潜力。

【短语】agency abroad 国外代办处/investment abroad 国外投资/market abroad 海外市场/representative abroad 国外代表/at home and abroad 在国内外/income earned abroad 国外收入

**absence** /'æbsəns/ n. ① 缺席, 不在: *The HR manager asked for leave of absence to visit the head of a joint-venture, applying for a higher position.* 人力资源总监请假去访问一家合资企业的主管, 打算申请一个更高的职位。② 无, 没有: *Free, competitive markets exist in the absence of governmental control.* 在没有任何政府控制的情况下, 才会有自由的、竞争的市场。/in the absence of your L/C 没有你方信用证 ③ 缺乏: *In the absence of feasibility analysis, the trade expansion plan may hardly be approved.* 在缺少可行性分析的情况下, 扩大贸易计划很难获准。

【短语】a long absence 长期缺席/an absence of leadership 缺乏领导/in the absence of 缺乏……时, 当……不在时/leave of absence 请假; 准假

**absent** /'æbsənt/ a. ① 缺席的: *The trade representative was then absent in Beijing*

on business. 商务代表当时因公在北京而缺席。② 心不在焉的: *The typist was absent-minded and errors crept in the shipping document she typed.* 他心不在焉, 打的船运单据不知不觉出了错误。③ 缺乏的: *Raw material is absent from the factory.* 现在工厂里缺乏原材料。

【短语】absent oneself from 缺席, 不在

**absentee** /'æbsən'ti:/ n. ① 不在场者 ② 缺席(勤)者 ③ 旷职人员 ④ 在外业主: *He is the absentee owner of the business.* 他是这桩买卖不在场的业主。

【短语】absentee landlords 在外地主, 房主, 业主

**absenteeism** /'æbsən'ti:z(ə)m/ n. ① (经常性) 旷工, 旷职 ② 缺勤: *He was fired for absenteeism by the manager.* 他由于经常旷工被老板开除了。

【短语】absenteeism rate 旷工率, 缺勤率

**absolutely** /'æbsəlutli, 'æbsə'lutli/ad. ① 完全地, 非常, 极其 ② 肯定地, 确实确实地 ③ 就本身而论, 由本身决定, 绝对地

[听力] A: I think we need more employees. (我认为我们需要更多的员工。)  
B: You're absolutely right about that. (你说的完全正确。)[同意]

**absorb** /əb'sɔ:b/ v. ① 吸收: *It depends on how much money Britain can effectively absorb.* 这取决于英国能有效地吸收多少资金。/absorb foreign capital 吸收外资 ② 承担(费用等): *The insurance company can absorb the loss of the subsidiary.* 子公司的损失由保险公司承担。/absorb these char-

ges 承担这些费用 ③ 归并, 同化: *A small business has been absorbed by its competitor.* 一家小企业被它的竞争者兼并了。④ 吸引……的注意; 占去(注意力、时间等): *Overhead expenses have absorbed all our profits.* 我们的利润都耗费在经常开支上了。

【短语】be absorbed by 被……吞并; 为……所吸收/be absorbed in 全神贯注于……, 一心从事……, 热衷于……

**abstract** /'æbstrækt/ a. ① 抽象的; 无实际意义的: *The new investment project is too abstract to be put into practice.* 新的投资计划太不具体, 无法付诸实践。② 难解的; 深奥的: *The economic theory is so abstract that I can't understand.* 经济学原理太深奥了, 以至于我都不能理解。|| n. 摘要; 抽象物: *Please write an abstract of this contract.* 请拟一份本合同的摘要。/ *The Optioner shall furnish to the Optionee, after examination by his counsel, complete abstracts of title to his real estate and leasehold in (city), (country).* 授予优先买卖权者经过顾问检查以后, 向取得优先买卖权者提供关于他在(某国)、(某市)不动产与租赁物的完整的产权说明书。

【短语】transit abstract 中转货物摘录/abstract of posting 过账分类表/make an abstract of 把……的要点摘录下来

**accent** /'æksənt/ n. ① 重音 ② 重音符号 ③ 口音, 腔调; 土音 ④ 特点, 特征, 特色 ⑤ 注重点; 强调; 兴趣; 赞许 (on)

【口语】A: You have a French accent.  
(你说话带法国口音。)

B: That's where I'm from. (我来自法国。)[派驻海外·和外国人的交谈]

**acceptable** /ək'septəbl/ a. ① 可以接受的, 值得接受的 ② 合意的, 令人满意的, 受欢迎的 ③ 可忍受的, 承受得住的 ④ 差强人意的, 仅仅够格的, 还可以的, 只符合最低要求的

[听力] A: Is that acceptable? (那个让人满意吗?)

B: Very good. (很好。)[交代工作·爽快地答应]

**acceptor** /ək'septə(r)/ n. 承兑人, 受票人: *Who is the acceptor needs further discussion.* 谁是承兑人还需进一步讨论。

**access** /'ækses/ v. 存取资料: *I am able to access your file.* 我能够取得你的文件。/ *Use the password to access the database.* 用口令进入数据库。

【短语】access right 存取权/access time 存取时间

**accessible** /æk'sesəbl/ a. ① 可(或易)进入的: *This is an accessible port.* 这个港口允许进出。② 可(或易)得到的(to); 易受影响的(to): *Located at the market center, the shop is accessible to the maximum possible number of customers.* 该商店在市场的中心位置, 易获得可能最大数量的顾客。

**accidental** /'æksɪ'dentl/ a. 意外的, 偶然(发生)的: *The rate of accidental death in the goods delivery has decreased since last year.* 去年以来货物运送过程中意外事故死亡率降低了。/ *an accidental meeting* 邂逅

【短语】accidental losses 意外损失

**accommodation** /ə'kɒmə'deɪʃən/ n. ① 住宿; 住处; 膳宿: *I will send your secretary the details of travel and accommodation.* 我们会给你的秘书寄去有关旅行和住宿安排的详细资料。/ *Buyer should provide consultants at its own expense with the accommodations, facilities and services to assist the consultants to work effectively.* 买方应出资为顾问提供膳宿、设施与服务, 以便协助顾问有效地工作。② 通融: *It would be an accommodation to me if you could wait some days for the payment.* 请通融一下, 让我过几天再付钱吧。③ 调解: *The bankrupt and his creditors have arranged an accommodation.* 破产者与债权



人之间得到调解。④ [美] 贷款: *I have obtained an accommodation of 30,000 dollars.* 我已获得 3 万美元的贷款。

【短语】book accommodation at a hotel 向旅馆预订房间/luggage accommodation 行李舱/accommodation address 临时通信地址

**accomplish** /ə'kɒmplɪʃ/ *v.* ① 达到(目的); 完成(任务): *The manager made a plan to accomplish his goal.* 经理为实现目标制订了一个计划。/ *The R&D department has just accomplished the mission of market research on a new product.* 研发部门刚刚完成一项新产品的市场调查任务。② 使完美: *The consultant accomplished the plan to be more practical.* 顾问完善了计划使它更加实用。

【短语】accomplished bill of lading 已提供的提货单

[口语] A: You have accomplished so much! (你已经完成那么多了!)  
B: Thank you, but it hasn't been easy. (谢谢,但是做起来实在不容易。)[工作定额·接受工作]

**account** /ə'kaʊnt/ *n.* ① 账户; 账目; 账单; 账款: *The account would be used for payments under L/C, collections and remittances.* 本账户用于信用证、托收和汇款的结算。② 原因, 理由: *Our products find a ready sale on account of their high quality and competitive price.* 我们的产品由于物美价廉而有很好的销路。③ 重要性; 考虑: *a project of considerable account* 相当重要的项目/*The local resource of workforce must be taken into account.* 当地劳动力资源应当考虑进去。④ 利益; 利润: *A wise business man knows how to invest his money to good account.* 一个精明的生意人知道如何将钱投资生利。⑤ 报道; 叙述; 描写: *In order to give the client a detailed account of the local market, we are preparing a*

*report on our market research.* 为了向客户方详尽报道当地行市, 我方正准备一份市场调研报告。

【短语】ask an account 请求付账; 请求回答/balance accounts 与……结清账目;(跟某人)算账,(向某人)报复/cook (doctor) the accounts [口] 造假账/on account (on credit) 以赊欠方式/an open account 来往账目, 未结算账目/cast accounts 计算, 算账/for account of 为……代理/account payable 应付账款

**accountable** /ə'kaʊntəbl/ *a.* 应作解释; 应负责: *The manager is accountable to investors for losses.* 经理应就有关亏损向投资者做出交代。/ *Government officials in control of public money should be accountable (to the public).* 掌管公款的政府官员应对公众负责。/ *The sales staff are accountable for meeting the sales targets.* 销售员工应负责完成销售指标。

**accountancy** /ə'kaʊntənsi/ *n.* ① 会计工作 ② 会计职务: *He is responsible for accountancy.* 他对会计职务负责任。

【短语】business accountancy 商业会计/economic development accountancy 经济发展会计

**accountant** /ə'kaʊntənt/ *n.* 会计人员, 会计师

【短语】accountant and auditor (acct. & aud.) 会计兼审计/accountant branch 会计机构/accountant general (Acct. Gen) 会计长, 总会计师

[口语] A: Good, Mr. Gao. If you don't mind, may I know something about your family? (很好, 高先生, 如果你不介意, 能问一下你的家庭情况吗?)  
B: I'm not married. I live with my parents. There are four people in my family. My father is an accountant. My mother is a teacher.

My elder brother works for a night club as the general president. And I just graduated from Qingdao Chemistry College. (我没结婚,和父母住在一起。家里有四口人,父亲是会计,母亲是教师,我哥哥在一家夜总会当总经理。我刚从青岛化工学院毕业。)[求职面试]

**accounting** /ə'kauntɪŋ/ *n.* 会计,会计学; 结账,清账,结算; *She works in accounting.* 她做会计工作。

【短语】**accounting cost** 会计成本(与经济成本相区别,后者还包括机会成本)/**accounting equation** 会计等式,会计方/**computerized accounting** 电算化会计/**financial accounting** 财务会计/**management accounting** 管理会计

**account number** 账户号

【听力】Mr. Wang: Yes I do, here is my account number. (王先生:是,这是我的账号。)

Teller: For members, there is a small transaction charge, but it's only 5 dollars per transaction. Any particular denomination? (出纳员:我们还需要一些兑换服务费,每次只要5美元。要多大币值的?)[个人银行业务·兑换外币]

**accrual** /ə'kru:əl/ *n.* ① 增值 ② 获利,利息 ③ 自然增长;应计额,增加,增加额: *Most business firms use the accrual basis of accounting.* 多数商业企业采用权责发生制会计。 频率 8 次

【短语】**the accrual of interest** 利息积累

**accrue** /ə'kru:/ *v.* 通过自然增长(或积累)而产生(或形成): *Interest accrues from the first of the month.* 利息自月初开始累计。/ *accrued interest* 积累的利息/ *All charges accruing are payable at the end of*

*December.* 积累费用到12月底应全数偿付。

【短语】**accrued assets** 应计资产,应收未收款项/**accrued charge** 应计费用/**accrued depreciation** 应计折旧/**accrued interest** 应计利息

**accumulate** /ə'kju:mjuleɪt/ *v.* (财政金融) 积累;累积: *My savings are accumulating interest in the bank.* 我的储蓄在银行里累积利息。/ *The accountant is calculating losses accumulated over the past six months.* 会计师正在计算过去六个月的累积亏损。

【短语】**accumulate at interest** 利息积累

**accumulated** /ə'kju:mjuleɪtɪd/ *a.* 被积累的: *The development of a company relies on the accumulated capital.* 公司的发展需要依靠积累的资本。

【短语】**accumulated capital** 累计资本/**accumulated earnings** 累计收益,累计盈余/**accumulated expenditure** 累计支出/**accumulated fund** 累计基金,累计资金

**accuse** /ə'kjuz/ *v.* ① 控告;指责: *The customer accused our company of not offering high quality service.* 顾客指责我们公司没有提供高质量的服务。② 归咎于: *They accused us for the late delivery.* 他们把运货延迟的责任推到我们身上。

**achieve** /ə'tʃi:v/ *v.* ① 完成,实现: *The contractor achieved completion of the task within the stipulated time.* 承包商在规定的时间内实现了工程竣工的目标。② (经努力)达到,得到: *The company has achieved great popularity and high salability for this product through skillful advertising.* 这家公司通过巧妙的广告使这一产品家喻户晓,非常畅销。

【短语】**achieve one's purpose** 达到目的/**achieve success** 获得成功

**acknowledge** /ə'k'nɒlɪdʒ/ *v.* ① 承认: *Our product being superior in quality and reasonable in price is universally acknowledged.* 我们的产品质量优异、价格合理,这是公认的。② 告知(信件、礼物等)的收



到;确认(收悉): *We distinctly stated in our order No. 829, which you acknowledged on the fourth December.* 我方第 829 号订单已清楚注明并经贵方 12 月 4 日确认。

④ 报偿;对……表示感谢: *We acknowledged for grants towards planning permission.* 我们非常感谢政府的政策。

【短语】acknowledge a deed 公证一项契约/acknowledge (the receipt of) a letter 表示收到来信/acknowledge the corn [美俚]承认事实,认输,甘拜下风/acknowledge a favor 答谢所受到的关照

**acknowledg(e)ment** /ək'nɒlɪdʒmənt/ n.

① 承认,接受;感激,答谢,致谢;招呼,致意: *We extend our acknowledgement to your contribution to the company.* 我们非常感谢你对公司作出的贡献。② 确认函件: *I didn't receive any acknowledgement of my application.* 我没有收到关于我的申请书的确认信。

【短语】acknowledgement of copyright 承认版权/acknowledgement of debt 债务确认书/acknowledgement of order 接受订单/acknowledgement of receipt 收款回执

**acquaint** /ə'kwɛɪnt/v. 使熟悉,使了解;使……认识,使……知道;通知

【短语】acquaint with 使熟悉,使认识  
【助记】词根记忆: ac + quaint (知道) → 使……熟知,通知

[口语]A: Let's have a drink so that we can get better acquainted. (为了增进了解咱们去喝一杯吧。)  
B: I'll meet you after work. (下班后见。)[接待]

**acquire** /ə'kwɪəɪə/v. ① 获得,得到: *It is quite difficult for a small company to acquire expensive technology because of the substantial capital investment required.* 因为要求大量的资本投入,小公司想获得高价技术是很困难的。/It is agreed that if Party A does not engage in the manufacture, Party B shall have the right to ac-

quire a nonexclusive license. 双方同意,如果甲方不进行制造,那么乙方则有权获得非独占性的许可证。② 兼并收购: *The foreign company has just acquired a local company.* 这家外国公司刚刚收购了当地一家小企业。

【短语】acquired surplus 额外收益(来自非日常业务)

**acquisition** /ˌækwɪ'zɪʃən/ n. ① 取得;获得: *The acquisition of wealth usually takes time.* 要获取财富总需要时日。/the acquisition of Williams plc by Mangrove properties 威廉斯公共有限公司被曼格罗夫公司收购② 所收购的公司;所取得的事物: *The recession forced Tesco to sell some of his recent acquisitions.* 经济衰退迫使特斯科出售部分最近收购的项目。频率 4 次

【短语】acquisition of foreign currencies 外汇收入/acquisition price 购置价格

**act** /ækt/n. ① 行为,行动② 条例,法令 || v. ① 做事,行动② 扮演,担当③ 见效

【短语】act as a supplier 担当供货人/act as umpire 担任公断人/act in law 写法律文件/act of authorization 授权行为/act of bankruptcy 银行倒闭条例/act of force 武力行为,暴力行为/act of honour 参加承兑/act of nature 自然灾害,天灾

[听力]A: I think we'd better do it in this way. (我觉得我们最好这么做。)  
B: Are you going to act on it? (你打算付诸行动吗?)[报告、联络或商谈·商量今后的事]

**acting** /'æktɪŋ/ a. 代理的: *When I am absent, the acting manager will be responsible for the project.* 我不在的时候,由代理经理负责这项工程。

【短语】the acting manager 代理经理

**active** /'æktɪv/ a. ① 积极的: *He is active about import and export trade.* 他积极从事进出口贸易。/The factory is active in financing product imports the England. 那

位代理商为产品输入英国积极地筹集资金。②活跃的: *The market for color TV sets is active.* 彩电的销售市场很活跃。/*Such products were slow-moving, but their market is now very active.* 这样一些商品过去滞销,如今的行市很活跃。③有效的: *Price can be used as an active market penetration strategy.* 价格可用作有效的市场渗透策略。④现行的: *The active strategy is out of date.* 现行的策略已经过时了。

【短语】active account 活动账户/active assets 流动资产/active balance 顺差/active demand 畅销/active stock 活跃的股票

**activity** /ækt'iviti/ n. ①活动: *The activities of production, promotion and distribution involve significant cost outlays.* 商品的生产、宣传和销售活动都耗费巨额资金。②业务: *The licensor could expect to enjoy increased royalty income from our export activities.* 持证人可望从我方出口业务中获得更多的专利使用提成费。/*The firm in question is doing steady import activities, showing satisfactory results in overseas markets.* 该商号经营进出口业务稳妥,在海外市场经营成绩好。③活跃: *There is little activity in the market because of the stability of supplies.* 由于供应稳定,该市场不活跃。/*There are always a lot of activities on the stock exchange.* 证券交易所总是非常活跃。④(常作 activities)(某一领域内的)特殊活动: *Such light industry products belong to your business activities.* 这些轻工业产品属你方业务经营范围。

【短语】auxiliary activity 附属业务/financing-activities 财务活动/occupational activities 职业性活动/operation activity 维修,保养;(设备的)运行

**actual** /'æktjuəl, 'æktjuəl/ a. ①实际的: *The actual figures of profits or deficits should be shown to the director.* 这些盈利或亏损的实际数字应该让董事长知道。/*The actual cost per ton is RMB ¥2,000.* 每吨的实际成本是人民币 2,000 元。/*The*

*date of Bill of Lading should be actual date of delivery of the goods.* 提单日期应为货物的实际交货日期。②事实上的: *Being actual manufacturers, we are able to guarantee a uniform quality and excellent workmanship of our products.* 作为事实上的制造商,我们能保证产品质量不变和工艺精美。③现时的: *Our recent loss dues to the actual inflation.* 我们最近的损失是由现时的通货膨胀造成的。

【短语】actual loss 实际损失/in actual business activities 在实际商务活动中/the actual state of affairs 目前的形势

**actually** /'æktjuəli/ ad. ①实际上②竟然③如今,目前

[听力] A: How much do you know about that thing? (那件事你知道多少?)

B: Actually, I have no idea about it. (实际上,我一无所知。)[报告、联络或商谈·报告结果]

### a customs union 关税同盟

[阅读] A hastily arranged visit by President Fernando de la Rúa to Mr Cardoso on October 8th, followed by meetings of their foreign and finance ministers, ended in a joint affirmation: both countries want to maintain Mercosur as a customs union and will go on negotiating side-by-side in Mercosur's talks with America and the EU.

10月8日(阿根廷)总统费尔南多·德拉鲁阿仓促访问了(巴西总统)卡多索,两国外长、财长随后举行了几次会谈。双方最终联合确认:两国希望将南锥体(南美共同市场)建设成一个关税同盟,并将在南锥体与美国、欧盟的谈判中通力合作。

**ad** /æd/ abbr. 缩写 ① (一则) 广告: *Are there any interesting job ads in the paper today?* 本周报章的招聘广告有具吸引力的工作吗? ② 广告宣传: *Our ad budget has been cut this year.* 今年我们的广告预算削减了。

【短语】ad column 广告栏

**adapt** /ə'dæpt/ v. ① 使适应, 使适合: *You should adapt your items of trade to the new circumstances.* 你方的交易条件应适应新的情况。② 改编, 改写: *I hope to adapt the contract to benefit both our sides.* 我希望能够修改这份合同使我们双方都能够受益。 频率 9 次

【短语】adapt for 使适合于, 为……改编/adapt from 根据……改编/adapt to 使某物适应(或适合)……

**additional** /ə'dɪʃənl/ a. 附加的; 额外的; 追加的

【短语】additional advance 追加预付款, 追加垫款/additional allocations of credit funds to the banks 增拨银行信贷资金/additional appropriation 追加拨款/additional article 增订条款

[口语] A: We will offer additional expenses of £5,000 each year for any advertising. But we can't offer a sole agency as it limits our own sales. (我们每年另加 5,000 英镑的广告费, 但由于独家代理限制了我们的销售, 所以我们不指定独家代理。)

B: I hope you can reconsider a sole agency some time later. By the way, how much commission will you offer us? (我希望你们以后能重新考虑独家代理事宜。顺便问一下, 你给多少佣金?)  
[合作形式]

**add-on** /'ædɒn/ n. (电脑应用) ① 附加装置 [可以是硬件(HARDWARE)或软件(SOFTWARE), 目的为改进或增加功能]:

*use a computer with an add-on* 使用有附加装置的电脑 ② 附件; 附加部分: *Various add-ons can be purchased to increase the output of these machines.* 这些机器可以用购置的不同附带部件来增加产量。

**adjust** /ə'dʒʌst/ v. ① 调节: *adjust accounts* 复核; 核算; 调整科目(账目)/*We now adjust our price to the level prevailing in the local market.* 我们现调价使之与当地现行市场价格水平一致。② 适应(to): *Our production has become better adjusted to the market needs.* 我们的生产已经能较好地适应市场要求了。③ 调整; 整顿: *We must adjust the supply of a certain commodity to the demand of the customers.* 我们必须按顾客的需求调整某种商品的供应。/ *We hope that you would accept our offer within its validity, beyond which the price may be adjusted at any moment.* 希望你在报盘有效期内接受我方报盘, 否则原价可随时调整。④ 校准; 更正; 评定: *The difference between sea freight and air freight should be adjusted later against the air freight waybill.* 海空运费差额日后凭运费单据按实计算。/ *Please investigate this matter and adjust the losses without any delay.* 请调查此事并迅速评定损失。

【短语】adjust the accounts 清理账目/adjust the losses 评定损失/adjust the errors 校正误差

**adjustment** /ə'dʒʌstmənt/ n. ① 调节, 校准: *The adjustment to a new business environment will increase your work efficiency.* 对新的商业环境的调整能够增加你的工作效率。② 索赔金额理算(保险公司与被保险人之间解决索赔金额问题): *Adjustment has been reached on our claim.* 索赔金额已完成理算。③ 保险赔偿金: *The insurance company has already paid the adjustment.* 保险公司已支付赔偿金。

【短语】adjustment of exchange rate 调整汇率/adjustment of price 价格调整/adjustment period 调整期

**administration** /əd,mɪnɪ'strɪʃən/ *n.* ① 管理 ② 行政机构; 行政

【短语】administration account 管理科目/  
administration action 遗产诉讼/adminis-  
tration appeal 行政申诉/administration  
bond 管理保证书/administration by differ-  
ent levels 分级管理

[口语]A: Why do you want to go to A-  
merica? (你为什么想去美国?)  
B: Because I want to study my  
major, business administration  
there. (因为我想学我的专  
业——工商管理。)[商务签证]

**administrative** /əd'mɪnɪstrətɪv/ *a.* 行政  
的, 管理的: *The administrative people take  
significant responsibility for the compa-  
ny.* 行政管理人员为公司承担着巨大  
责任。

【短语】administrative accounting 管理会  
计/administrative budget 管理费预算, 行政  
预算/administrative office 办公室/adminis-  
trative staff 管理人员, 行政人员

**adopt** /ə'dɒpt/ *v.* ① 正式通过; 批准: *The  
manager formally adopted his suggestion  
that the cost account be audited.* 经理正式  
通过他审查成本账的建议。② 采用; 采取:  
*Japan has gradually adopted a more  
flexible approach to trade.* 日本逐步采取  
了灵活的贸易做法。/ *The latest design  
has been adopted as a model.* 已采用最新  
设计作为范例。/ *We want to adopt the  
terms of "payment by installments" this  
time.* 这次交易我们想采用“分期付款”  
方式。

【短语】adopt a new technique 采用新技术/  
adopt a resolution 决议/adopt a new idea  
采纳新意见

**advance** /əd'vɑ:ns, əd'vɑ:ns/ *n.* 预付款; 垫  
款 || *v.* ① 提高; 增加; 前进 ② 预付

【短语】advance account (a/c) 预付款账户/  
advance against approved collateral 有合格  
担保的贷款/advance against collection 托

收垫款/advance corporation tax 公司税, 预  
付公司税/make advance 垫款; 先付; 预付;  
接近(某人)

【助记】van (词根) 前 → advance 推进,  
促进, 前进

[口语]A: I need tomorrow off. (我明  
天想休息。)  
B: If you want to take days off,  
you must request them in ad-  
vance. (如果你想休息, 应该提  
前提出。)[休息时间·午饭]

**advantage** /əd'vɑ:ntɪdʒ/ *n.* ① 利益, 有利  
② 优点, 有利条件 ③ 好处 || *v.* 有助于, 有利  
于

【短语】advantage in production 生产优势/  
advantage of economic integration 经济集  
约化的利益, 经济一体化的优越性/advan-  
tages of scales 规模效益/be of great (no)  
advantage to 对……大大有利(毫无益处)/  
have the advantage of sb. 较某人有利, 比  
某人强/have (gain, win) an advantage over  
胜过, 优于/take advantage of sb. 欺骗某人  
【助记】词根记忆: advant(看作 advance 前  
进)+age(行为)→前进, 进步→优点, 优势

[听力]A: Why should I use it? (为什么  
我应该用它?)  
B: Here are some advantages of  
our product. (我们的产品有这些  
优点。)[销售产品·产品说明]

**advertise** /'ædvɜ:taɪz, 'ædvətɑɪz/ *v.* ①  
为……做广告: *They heavily advertise  
their products for sale in newspapers,  
over radio and on television.* 他们在报纸  
上、广播中和电视上大做广告出售产品。/  
*We are doing our best to advertise the ad-  
vantages of your commodities.* 我们正在  
尽最大努力做广告推销你方产品的优势。  
② 通知; 公布: *The client advertised me of  
her date of arrival.* 客户把她到达的日期  
通知我了。/ *Invitation to bid should also*

be advertised in at least one newspaper of general circulation in the borrower's country. 招标公告也应在借款人本国至少一家全国性报纸上刊登。

【短语】advertise for 登……广告; 登招聘(待聘等)广告

**advertisement** /'ædvə'taɪzmənt/ n. 广告;

公告, 启事; Another way to get business information you want is through advertisements in the internet and magazines. 获得你想要的业务信息的另一种途径是通过互联网和杂志上的广告。/Please put an advertisement in the radio for the sale of the new product. 请在广播上登一则广告, 出售新产品。

【短语】tombstone advertisement 证券发行公告; 证券经銷人名单/commercial advertisement 商业广告/publishers' advertisement 出版商广告/classified advertisement 分类广告/television advertisement 电视广告

**advertising** /'ædvə'taɪzɪŋ/ n. ①做广告; 登

广告; 广告: Cigarette advertising has already been banned on television. 当局已禁止在电视上做香烟广告。/Advertising is usually aimed at the young. 广告经常以年轻人为对象。/How easily are you persuaded by advertising? 你容易受广告的影响吗? ②广告业; 有关广告的活动: She works in advertising department. 她在广告部门工作。/draw up an advertising budget 制订广告预算

【短语】advertising agency 广告公司/advertising agent 广告代理人, 广告经纪人/advertising appropriation 广告拨款/advertising budget 广告预算/advertising campaign 大规模广告促销活动

**affect** /ə'fekt/v. ①影响 ②感动(在感情方面打动) ③(疾病)侵袭

【短语】affected persons 受损人

[口语] A: Our company is going to make staffing cuts soon. (我们公司马上就要裁人了。)

B: Will your job be affected? (你的工作会受影响吗?)[裁员和调动·裁员]

**afford** /ə'fɔ:d/v. ①(常接在 can, be able to 后)(在财力上)负担得起, (在时间上)得以做某事 ②提供, 给予 频率 5 次

【助记】联想记忆: af + ford (Ford 美国福特家族) → 财大气粗 → 担负得起

[听力] A: We only have a few minutes to get there. (我们只有几分钟的时间到那儿。)

B: We can't afford to be late. (我们不能迟到。)[工作定额·时间充裕或不足]

**after** /'ɑ:ftə/ prep. ①(时间)在……之后 ②(顺序)在……之后; 接着 ③追求, 探求 ④因为, 由于; 尽管…… || conj. 在……以后 || ad. (时间)后来, 之后 || a. 以后的, 事后的

【短语】(days) after sight 出票后天数, 见票有效期, 见票后……天, 见票后……天付款/after acquired clause 抵押后担保条款/after arrival 到达后/after charge 附加费率/after date bill 出票日后付款汇票/after-market 销售后市场/after-service export 提供服务的出口, 后续服务出口

[口语] A: What time would be convenient for you? (您什么时间有空?)

B: Any time after 6:00. (6点以后都可以。)[约会·调整日程安排]

**against** /ə'geɪnst, ə'geɪnst/ prep. ①逆, (反)对, 违反 ②对……不利 ③以……为竞争对手 ④对着 ⑤倚在, 紧靠着, 紧贴着



[听力] A: You were promoted instead of me. (你升了职而不是我。)  
 B: Don't hold it against me, OK? (别冲我来, 好吗?)[反驳·反驳的常用语]

**agency** /'eidʒənsi/n. [C] ① 机构, 代理机构, 代理处 ② 代理, 代理权

【短语】advertising agency 广告公司/agency bill 代理行票据/agency-client relationship 主顾关系/obtain the agency for... 获得……的经营权

[口语] A: We lost touch with the agency in France. (我们和法国代理处失去联系了。)  
 B: I'll attempt to find and contact them. (我会试着和他们取得联系。)[产生纠纷和问题·工作停顿]

**agenda** /ə'dʒendə/ n. 议事日程; 记事册; 日常工作事项: *After 3 hours, we were still discussing the first item on the agenda, that is, how to cut down the production and promoting costs.* 过了3个小时, 我们还在讨论议事日程的第一项, 即如何削减生产费用和促销费用问题。

【短语】place(put) something on the agenda 把某事提到日程上来/approved agenda 审定义程(最后通过的会议议程)/provisional agenda 临时议程

**agent** /'eidʒənt/ n. 代理(人); 代理商: *She has worked as an insurance agent for seven years.* 她当保险代理已经7年了。/ *The goods shall be inspected by Mar's agents.* 货物需由玛氏代理检查。

【短语】a travel agent 旅行代理商/an insurance agent 代理保险商/universal agent 商业全权代理人

**agent agreement** 代理协议

[听力] Lucy: Our current agent agreement breaks up the territory into regions. (Lucy: 我们现在的代理协议把全国分成几个代理区域。)  
 Smith: What region can I represent? (Smith: 我能代理哪个区域?)[销售与代理·代理区域]

**aggressive** /ə'ɡresiv/ a. ① 侵略的 ② 敢做敢为的, 有进取心的: *If you want to be a successful businessman, you must be aggressive and not worry about other people's feelings.* 想成为一个成功的生意人, 你就必须有闯劲, 而不要顾虑别人的想法。③ 活跃有为的; 积极进取的: *A salesman has to be doggedly aggressive in order to succeed.* 推销员要获得成功必须具有顽强的闯劲。

**a good match** 般配

[阅读] The two firms are a good match. 这两家公司相当般配。(这两家公司在业务上互补性较强。)

**agreement** /ə'ɡri:mənt/n. ① (口头或书面的) 协定, 协议, 契约 ② 达成协议, 同意 ③ 意见的一致 ④ 相符, 一致 ⑤ 【语】(在数、性格或人称方面的) 呼应, 一致

[听力] A: We'll accept your offer. (我们接受你们的报价。)  
 B: I'm glad we've reached an agreement. (很高兴我们达成了一致。)  
 [生意谈判·签订与解除合同]

**AIM** 另类投资市场

[阅读] Clean Diesel Technologies, floating on AIM, placed 2.58m shares at £ 1.40 per share. Clean 柴油机技术公司在另类投资市场挂牌上市, 以每股1.40英镑的价格发行258万股。

**a large variety of** 各种各样的

[听力] A: Well, We have a large variety of chains, gold chains, fashion chains. Have a look at, please. (我们有各种各样的项链,有金项链,时装项链,请看。)  
B: I like that fashion chain. Do you allow any discount? (我喜欢那条时装项链。你们打折吗?)[购物]

**alert** /ə'lɜ:t/a. 警觉的,留神的 || v. ①

向……报警 ②使认识到,使意识到

【助记】联想记忆:Red Alert“红色警戒”,风靡全球的电脑游戏

[口语] A: We've always been number one. (我们总是第一。)  
B: Stay alert. (要保持警惕。)  
[训导·使用谚语表达的训导]

**allocate** /æləu'keɪt/ v. 分配;分摊;调拨;

划归;to allocate money for the advertising budget 为广告预算拨出款项/We have allocated costs equally among all members of the company. 我们将成本平均分摊给公司里的全体成员。/New staff have all been allocated jobs. (Jobs have been allocated to new staff.) 新职员都已分派工作。

频率 4 次

**allocation** /ælə'keɪʃən/n. ① 分配,配给 ② 留拨,划拨(资金等作用)

【短语】allocation of profits 利润分配/allocation of revenue 收入分配/allocation system 分配制/allocation of funds 拨款/advertising allocation 广告拨款/allocation and turn-out amount 分配转出额

[阅读] Bill: We have determined this is too costly for our budget. (Bill:那样的话开销太大了,超出了预算。)

Lauren: I feel this may be the best way to reach our target. Perhaps we could reevaluate the initial campaign and revise the allocations of our budget. (Lauren:我觉得这也许是达到目标的最佳方式。我们也许可以重新评估最初的广告计划,调整预算的分配。)[销售与代理·媒体优劣]

**allowance** /ə'laʊəns/ n. 津贴,补贴,零用钱: Most people on business are given a traveling allowance. 大部分人出差都可拿到出差津贴。/ The manager has an entertainment allowance. 那位董事有一批交际费。

【短语】at no allowance 无限制,尽兴地/expenditure allowance 预算拨款/family allowance (工资外的)家庭津贴/free allowance 免费额(重量、价费等)/obsolescence allowance 折旧/make allowance(s) for 考虑到;体谅,原谅/make an allowance to 给补贴费,给零用钱

**all ready** 准备好了

[听力] Desk Clerk: Mr. Wang, Are you all ready to check out? We've already prepared your bill, and housekeeping will do a quick check of the room. How would you like to pay? (酒店接待员:王先生,您要退房吗?我们已经算好您的账单,房间服务人员会很快做好房间检查。您怎么结账?)

Mr. Wang: I'd like to use my Master Card, if I could. (looking at bill) Hey, wait a minute! This is a bit more than I expected. In fact, it is too high. (王先生:如果可以的话,我想用万事达信用卡结账。等等!这比我估计的要高。事实上它太高了。)

Desk Clerk: The bill is itemized, so take sometime to look through it and make sure we've charged you for the correct services. Most of your extra charges were for phone calls and room service. (酒店接待员: 账单有详细的项目说明, 您完整地看一看, 确定我们没有多收您钱。您大部分的额外费用是电话费和房间服务。)

Mr. Wang: What's this here—"house stock"? (王先生: 这是什么, "房内库存"?)[旅馆·退房]

**almost** /'ɔ:lməʊst/ *ad.* 几乎, 差不多

[口语] A: How much longer? (还要花多长时间?)  
 B: It's almost done. (差不多做完了。)[工作定额·调整日程安排]

**already** /ɔ:l'redi/ *ad.* ①早已, 已(经); 先前  
 ②[放在句末常为了加强语气, 表示不耐烦、惊讶等]马上, 这就(已经) ③[用在否定句、疑问句中, 表示惊讶等](难道)已经

[口语] A: The meeting has begun already. (会议已经开始了。)  
 B: Really? I thought it was going to start at three o'clock. (真的吗? 我以为3点才开呢。)[会议·会议开始]

**alright** /ɔ:l'raɪt/ *ad./a.* = all right (alright 被认为是非规范拼法, 不用于较正式的文, 多见于广告、漫画等文字中)

[听力] A: Please leave this job to me. (请把这份工作留给我来做。)  
 B: Alright, here is your job. (好的, 这个工作就交给你了。)[交代工作·提出希望]

**alternate** /ɔ:l'tə:nɪt/ *v.* (使)轮流, (使)交替: *She alternated in watching the clock and staring at the telephone.* 她一会儿看时钟, 一会儿看电话。 频率6次

【短语】alternate terms 另外的条款, 后补的条款

**alternative** /ɔ:l'tə:nə'tɪv/ *a.* 两者择一的, 供选择的, 供替代的: *But still many people try to find alternative energy.* 但是仍有许多人在寻找其他能源。 || *n.* ①取舍, 抉择, 供选择的東西: *Her manager gave her the alternative of taking on the work or losing her job.* 她的经理让她在接受这份工作和失业两者之间作出选择。 ②选择的自由, 选择的余地: *We have no alternative in the business order.* 在这件订单上, 我们没有选择的余地。

**amalgamate** /ə'mælgəmeɪt/ *v.* (工业)合并: *Several small companies have been amalgamated to make one large corporation.* 几家公司合并成为一家大公司。 / *The two firms are amalgamating to increase productivity and save overheads.* 两家公司正进行合并, 以提高生产率和节省日常运营成本。

【短语】amalgamate with 与……合并/amalgamated balance sheet 合并资产负债表

**amalgamation** /ə'mælgə'meɪʃən/ *n.* 合并, 重组: *The amalgamation of companies is a new business operation.* 公司合并是一种新型的商业操作方法。

【短语】amalgamation of companies 公司合并

**amend** /ə'mend/ *v.* 修订; 修改: *The annual report will be amended to include the latest information.* 这份年度报告将作修改, 加入最新资料。 / *Please don't amend these sales figures.* 请不要修改这些销售数字。

【短语】amend a charge 修正费用/amend letter of credit 修正信用证/amended invoice 修正发货单/amending clause 修正条款

**amendment** /ə'mendmənt/ *n.* 修订; 修改:

The shareholders are voting on the amendments to the proposal. 股东们正就方案的修订条文进行表决。

【短语】 amendment advice 修改通知书/ amendment commission 修改手续费/ amendment of contract 修改合同

**amortize** /ə'mɔ:təɪz/ *v.* (以积存偿债基金等办法)分期偿还(债务等);摊销;摊还: We refused to amortize the debt. 我们拒绝筹款分期偿还债务。/The expenses incurred by a joint venture during its preparation period would be amortized after the production or operation start. 合营企业在筹办期间所发生的费用在开始生产或经营后分期摊销。

**anachronism** 不合时宜(或过时)的东西

[阅读] In the hyper-paced Information Age, yesterday's innovation is today's anachronism.

在这个超快节奏的信息时代,昨天的创新到今天就会过时。注: hyper-pace, 超快节奏(超值, hyper value)

**analysis** /ə'næləsɪs/ *n.* 分析;分析报告:

Close analysis of the turnover figures shows the regional variations. 仔细分析年度营业总额数字,就可以看出情况因地区而异。/carry out an analysis of our overseas markets 对我们的海外市场进行分析

【短语】 analysis certificate 检验证书/analysis of account 账户分析/analysis of financial conditions 财务状况分析/analysis of financial statement 决算表的分析/analysis of income statement 收益表的分析/analysis of profit 利润分析/analysis of statements 报表分析/analysis of surplus 盈余分析

**analyst** /'ænəlist/ *n.* 分析家,化验员: an economic analyst 经济分析家

【短语】 analyst-programmer 程序分析人员/investment analyst 投资分析家/financial analyst 财务分析家

**ancient** /'eɪnʃənt/ *a.* ① 古代的,古老的:

His family have lived in this ancient city for more than two centuries. 他的家族已经在这座古城中居住了两个多世纪。(同义] old, antique; [反义] modern) ② 年老的,看上去很老的: He's only thirty-five, but that makes him fairly ancient for flying. 他才 35 岁,但对于飞行这一行来说,他已是高龄。

**angry** /'æŋɡri/ *a.* 生气的,愤怒的,狂暴的,强烈的

【短语】 be (get) angry at sth. 因某事而生气/be (get) angry with sb. 生某人的气

[听力] A: A customer is very angry outside. (外面有一个顾客很生气。)  
B: Something must be done immediately. (必须立刻想办法平息这件事。)[应对纠纷·应对]

**announcement** /ə'naʊnsmənt/ *n.* 通知;通告;宣布;宣告

【短语】 announcement day 宣布日/announcement of accounting statements 计算表类的公告/announcement of tender 招标投标通告

[口语] A: What happened? (发生什么事了?)

B: There was just a major announcement. (刚刚发布了一个重要的通告。)[应对纠纷·探明或调查原因]

**annual** /'ænjʊəl/ *v.* 取消;废除: The contract was annulled. 合同已被取消。/ I missed the first two of these annual conferences by being out of the country. 我因不在国内,没有参加那些年会的头两场。

【短语】 annual account 年度总账/annual balance 年终结余/annual budget 年度预算/annual closing 年度决算/annual financial statement 年度财务报表/annual (general) meeting 年度股东大会/annual growth