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英汉双解
商务英语
词典 [新版]

*Oxford Business English
Dictionary for
Learners of English*

Oxford: the world's authority
on the English language

 华夏出版社
Huaxia Publishing House

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UNIVERSITY PRESS

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出版说明

《牛津英汉双解商务英语词典》是根据牛津大学出版社 2005 年出版的 Oxford Business English Dictionary for Learners of English 翻译而成的。本英汉双解版收列单词、短语及释义 3 万余条,适用于具有中高级英语水平的商科学生以及企业人士。

本词典具有以下特色:

权威性

为了保证词典素材的权威性,使用了由 5000 万条商务英语单词组成的语料库,保证了词典的权威性。

实用性

近年来,国内出现了多种版本的商务英语英汉双解词典。推出多种英汉词典和严肃著作蜚声中外的牛津大学出版社和华夏出版社联袂出版《牛津英汉双解商务英语词典》,不仅能够帮助一般读者解决阅读有关商务英语资讯时遇到的问题,而且对用中英文从事工商财经工作的人士也大有裨益。

兼容性

既照顾了一般读者学习英语的需求,又强化了本词典在商务英语词汇方面的突出优势,如 income、earnings 和 revenue 的用法比较。

牛津大学出版社的 Oxford Business English Dictionary for Learners of English 是一本高水平的商务英语词典。不妥之处,敬请读者指正。

2010 年 10 月

Preface

This completely new dictionary of Business English has been specially written to be of practical use for students of business and experienced business people who need to read, write and speak English in their work, and for those who give them language training and advice.

It is intended for learners of English at intermediate to advanced level. The definitions have been written using the Oxford 3000™ so that they are simple and clear, but accurate and detailed.

To ensure that the material included in the dictionary is as up-to-date and authentic as possible, a new 50 million word corpus of business English was used. This is a collection of written and spoken British and American English taken from various sources such as the business sections of newspapers, business journals and textbooks, and interviews with business people. It has enabled a wide range of business areas to be covered in the dictionary in addition to terms that are of more general use in communicating in English in a business context.

As people studying English for business need to know how to use words correctly as well as what they mean, detailed grammar information has been included and examples that show how a term is used in typical contexts. In addition, for terms that are commonly used there is extensive information about collocation, for example verbs that can be used with a particular noun.

1000 words in the dictionary are marked with a star to show that they are particularly important in Business English. These are words that are frequent on our business corpus and are essential in most areas of business or combine with many others to make compounds.

During the writing of the dictionary we have been advised by teachers of Business English and by people involved in the world of business. I should like to thank the members of the Said Business School in Oxford who helped us in an advisory capacity on various areas of business, especially Burcu Hacibedel (Banking, Finance and Economics) and Doris Schedlitzki (Management and Human Resources). I am also grateful to the other people who gave us their expert advice, including Tony Ereira (Stock Exchange and Finance), Richard Spraggett (Accounting) and Roberta Wedge (Finance and Management).

I would also like to acknowledge the invaluable work of the large team of people who have been involved in the dictionary at various stages, both before and after the text was complete.

Dilys Parkinson
August 2005

英语原版序言译文

这本全新的商务英语词典是专门为商科学生以及经验丰富的商界人士编写的。本词典对他们在工作中阅读、书写并口头表达英语以及对他们提供语言培训和咨询的人员来说十分实用。

本词典为中级水平的英语学习者而编写。词条的定义采用牛津 3000™ 词汇编写，因此既简单清晰，又准确详细。

为了确保词典所收录的材料尽可能最新、最可靠，使用了一个全新的 50 万字的商业英语语料库。这个语料库收集了各种来源的书面和口头的英美英语，如报纸的商业版、商业杂志和教科书以及与商界人士的访问。除了商业环境中用于一般沟通的英语术语外，本词典涵盖了广泛的各个商业领域的用语。

由于商务英语学习者必须知道词汇的含义以及如何正确地使用这些词汇，因此在词典中包含了详细的语法资料，并且提供了在典型的环境下使用术语的范例。此外，对于常用的术语还提供了大量的有关搭配方面的资料，例如提供与特定的名词一起使用的动词。

词典中有 1000 个单词标上了星号，表示在商务英语中是非常重要的词汇。这些单词在我们的商业英语语料库中的出现频率很高，而且在大多数商业领域十分重要，或与许多其他单词结合构成复合词。

在编写本词典的过程中，我们得到了教授商务英语的教师以及商界人士的帮助。我要感谢牛津赛德商学院的人员以顾问的身份在各个商业领域给予我们的帮助，特别是 Burcu Hacibedel (银行、金融和经济学) 和 Doris Schedlitzki (管理和人力资源)。我也要感谢给我们提供专家意见的其他人员，包括 Tony Ereira (交易所和金融)、Richard Spraggett (会计) 和 Roberta Wedge (财务及管理)。

我还要感谢那些在不同阶段——无论是在稿件完成之前还是之后——参与本词典的大批人员所做的宝贵工作。

Dilys Parkinson

2005 年 8 月

How to use this dictionary

本词典使用说明

A typical entry 典型词条

the headword 词目	quarterly /'kwɔ:təli; AmE 'kwɔ:tərli/	pronunciation, with American pronunciation where this is different 读音, 与英式读音不同的美式读音会标注出来
parts of speech 词类	adjective [only before noun]	
Numbers show the different meanings. 数字表示不同的释义。	1 relating to a period of three months 季度的; 按季度的: <i>quarterly earnings/income/profits</i> 季度盈余 / 收入 / 利润 ◇ <i>This is an 80% reduction on the previous quarterly dividend.</i> 这比上个季度的股利减少了80%。	
	2 produced or happening every three months 每季度的: <i>Managers attend quarterly planning meetings.</i> 经理们参加季度计划会议。	meaning 释义
shows where the information on each part of speech begins 标示每个词类的开始	adverb every three months 按季度; 一季一季地; 每季: <i>We meet quarterly with our accountants.</i> 我们与我们的会计师每季度会面。	
grammatical information 语法资料	noun 1 [C] a magazine, etc. published four times a year 季刊 (一年出版四次): <i>The magazine is a quarterly aimed at people working in advertising.</i> 这份杂志是针对广告从业人员的季刊。	example of use 用法举例
subject label indicating the area of business for this meaning 学科标签表明该释义所属的商业领域	2 [Accounting] quarterlies [pl.] in the US, the financial results that large companies publish every three months 季报 (在美国, 指大公司每三个月公布的财务业绩)	

How to find a word 如何查找单词

All words are listed in alphabetical order whether they are written as one word or two or with a hyphen. If the headword is two or more words, such as **added value**, it is listed according to the first word in the compound (i.e. **added**).

所有单词均按字母顺序排列, 无论是一个单词、两个单词或者用连字符连接起来的词。如果词目是由两个或更多的词构成, 如 **added value**, 则根据复合词中的第一个词 (即 **added**) 排列。

This shows you phrases in the dictionary that contain this headword. These can be found at their alphabetical place. 这标示词典中包含该词目的短语。这些可以按字母顺序查找。

***value** /'vælju:/ *noun, adjective, verb*
noun

SEE ALSO: **added value, agreed ~, assessed ~, asset ~, book ~, break-up ~, capital ~, etc.**

1 [U, C] how much sth is worth in money or other goods for which it can be exchanged 价值:

The headword is replaced with a tilde (~). 词目用代字号代替。

etc. shows this is not the full list. etc. 表示这并非完整列表。

Many words have alternative forms or alternative spellings. The most common form is usually given as the main entry and the less frequently used term redirects you to the main entry.

许多单词有不同的形式或拼写。通常将最常见的形式作为主词条, 而较不常见的形式则引导读者参见至主词条。

This shows an alternative term with the same meaning. 这标示另一个意义相同的词。

'mission, statement (also **,statement of 'purpose**) *noun* [C]

,statement of 'purpose = MISSION STATEMENT

The alternative headword redirects you to the main entry.

意义相同的另一个词目引导读者参见主词条。

American English forms are treated in the same way:
美式英语形式采用同样的方式进行处理:

labourer (*AmE spelling laborer*) /'leɪbə(r)/

laborer = LABOURER

Many headwords also have an abbreviated form:
许多词目还具有缩写形式:

This indicates an abbreviation. 这标示缩写。
[**read-' write** *adjective* (*abbr* RW)

Sometimes the abbreviation is used more frequently than the full form, in which case the abbreviation is the main headword.
有时缩写形式比全写形式更常用, 在这种情况下, 缩写形式会用作主词目。

The full form is shown afterwards in **bold type**.
全写形式随后用**黑体字**给出。
[**★GDP** /dʒi: di: 'pi:/ *abbr*
(*economics*) **gross domestic product** the total value of all the goods and services produced by

Derivatives are words whose meaning can be understood from another word (the **root** word). They do not have their own entry in the dictionary but are given at the same entry as the root word, in a specially marked section:

派生词是其含义来自另一个词(根词)的单词。这些词在词典中没有单独的条目, 而是置于根词词条内, 以特定的符号标示:

illicit /rɪlɪt/ *adjective*
not allowed by the law 非法的; 违法的: *the illicit trade in tobacco products* 烟草产品的非法贸易
[**SYN** ILLEGAL ▶ **il'licity** *adverb*

The triangle shows where the derivatives section starts. 三角形标示派生词部分的起始。

Idioms and phrasal verbs are placed in specially marked sections within the entry. Idioms are at the entry for their first important word (= nouns, verbs, adjectives or adverbs) that is in the dictionary or at their first word. The examples below can be found at the entry for **tick**:
习语和短语动词置于词条内特殊标示的部分。习语按其(在本词典中)第一个重要的词(=名词、动词、形容词或副词)或第一个词放置于有关词条内。下列例子可以在 tick 词条中找到:

IDM indicates the beginning of the idioms section.

IDM 标示习语部分的起始。

IDM **have ticks in all the right 'boxes** (*informal*)

PHR V **tick sb/sth 'off** (*BrE*)

PHR V shows the beginning of the phrasal verbs section.

PHR V 标示短语动词部分的起始。

Understanding and using the word 词汇理解和使用

The star shows that this is an important word.
星号表示这是一个重要词。

★vendor (*AmE spelling also vender*) /'venda(r)/
noun [C] (*formal*)

Information to show that the word is used in particular situations
有关该词特定用法的资料

Stress marks show stress on phrases.

重音符号表示短语的重读部分。

bank 'holiday *noun* [C] (BrE)

Geography labels indicate whether the word is used in British or American English.

地域标签表示该单词用于英式英语还是美式英语。

verb patterns 动词模式

bleed /bli:d/ *verb* (bled, bled /bled/)

1 [+obj or no obj] (used especially in the continuous tenses 尤用于进行时) (about a company) to lose a

irregular forms of verbs, with their pronunciations 不规则动词形式及其读音

Irregular plurals of nouns are also shown. 不规则名词复数形式。

extra grammatical information 附加的语法资料

irregular spelling for present and past participles and past tense 过去分词和过去式的不规则拼写

strip /stri:p/ *verb, noun*

• *verb* [+obj] (-pp-)

1 **strip sth from sb/sth** | **strip sb/sth of sth** to remove sth from sth/sb 除去; 剥去: *They were*

prepositions, adverbs and structures that are frequently used with this word

经常与该词一同使用的介词、副词和结构

information on the use of adjectives 关于形容词用法的资料

steep /sti:p/ *adjective* (steeper, steepest)

1 [usually before noun] (about a rise or fall in an amount) sudden and very big (数量升降) 急剧的、大起大落的: *The steep decline in demand will*

comparatives and superlatives of adjectives 形容词的比较级和最高级

Building your vocabulary 扩充词汇

The dictionary also contains a lot of information that is designed to help you increase your vocabulary.

本词典亦包括许多有助于扩充词汇的信息。

fixed form of the noun 名词的固定形式

***statistic** /stætɪstɪk/ *noun*

1 **statistics** (also **stats**, *informal*) [pl.] a collection of information shown in numbers 统计数字; 统计资料: *economic/employment/unemployment statistics* 经济/就业/失业统计数字 ◇ *Official statistics show that people in the north of the country are the highest earners.* 官方统计显示这个国家北部的人们收入最高。

alternative forms 其他形式

④ Indicates that the following words are common phrases and patterns.

⑤ 表示接下来的单词为常用短语和模式。

④ **current/monthly/new/official/recent statistics** 目前的/月度/新的/官方/最近的统计数字
⑤ **accurate/gloomy/reliable/surprising statistics** 准确的/悲观的/可靠的/令人吃惊的统计数字
⑤ **to analyse/collect/prepare/produce/release statistics** 分析/收集/准备/得出/发布统计资料
⑤ **statistics tell sb/indicate/prove/show/suggest sth** 统计数字告诉某人/指出/证明/显示/暗示某事

statistically /stætɪstɪkli/ *adverb*: *The level of customer complaints was not statistically significant* (= there were too few to make a

common or fixed phrases in bold type in examples 范例如用黑体标示的常用或固定短语

Definitions use vocabulary from the Oxford 3000™ unless a specific term is needed that is not in the Oxford 3000™, when it is written in SMALL CAPITALS.

释义采用牛津 3000™ 词汇，除非需要使用牛津 3000™ 词汇表中未收录的特定用语，这些用语会用小号大写字母标示。

'book equity *noun* [U]

(Accounting) the value of a company as shown in its financial records (**books**), which is its assets minus its **LIABILITIES (= the money it owes)** 账面权益 (公司账面价值，即资产减负债)

Words in **bold type** with (brackets) give the correct term for the preceding description.

用带括号的**黑体字**所标示的单词即是先前描述的正确术语。

a word in a definition that is not in the Oxford 3000™

释义中牛津 3000™ 词汇以外的单词

(=...) gives the meaning of the preceding word or phrase.
(=...) 给出前接单词或短语的含义。

Cross references direct you to other related words in the dictionary. There are a number of notes and illustrations giving extra information about important words.

互相参照引导读者参见词典中其他有关的单词。用法说明和插图作为重要的单词提供附加信息。

pallet /'pælət/ *noun* [C]

a flat wooden frame used for storing and moving goods; the frame and its contents 托盘；货板：

Each shelf contains two pallets and each pallet contains 60 bags. 每个货架包含两个货板，每个货板包含 60 袋货物。→ SKID —Picture at TRANSPORT

This directs you to a picture illustrating this word.

这引导读者参见说明该单词的图片。

→ directs you to a related word.

→ 引导读者参见有关单词。

British English and American English spelling 英式英语拼写和美式英语拼写

Words that end in *-ize*, *-ization*, etc. can also be spelled *-ise*, *-isation*, etc. in British English.

以 *-ize*, *-ization* 等结尾的单词在英式英语词汇中亦可拼写为 *-ise*, *-isation* 等。

alternative British English spelling

英式英语的不同拼写

legalize, -ise /'li:ɡəlaɪz/ *verb* [+ obj]

to make sth legal 使合法化；使得到法律认可：

The government has legalized irradiation for many types of food. 政府使许多种类的食物照射合法化。

Words that are spelled differently in British English and American English but which are only actually used in one of these varieties of English have information to show these differences.

英式英语和美式英语中拼写不同的单词实际上只在某一种英语中使用，本词典亦会标示出这些差异。

'colour supplement (AmE spelling **color** ~) *noun* [C] (BrE only)

the American English spelling
美式英语的不同拼写

This indicates that the word or phrase is only used in British English.
这表示该词或短语仅用于英式英语。

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Numbers

@ symbol (only used in written English) **at**

1 the symbol used in email addresses 用于电子邮件地址: jsmith@oup.com 例: jsmith@oup.com

2 used to show a rate or price for something, especially on a bill 用于表示某物的费率或价格, 尤用于账单: 15 boxes @ \$12 per box: \$180
* 15箱, 每箱12元, 共180元

10 000-foot view /ˌten ˈθaʊznd ˈfʊt ˈvju:/ *noun* [C] (informal)

a broad general view or description of a problem
概览: 概況 [SYN] HELICOPTER VIEW, OVERVIEW

16PF™ /ˌsɪkstɪn ˌpiː ˈef/ *abbr*

(HR) **16 personality factors** a test used, especially by employers, to find out about a person's character by asking questions which are designed to judge 16 different aspects of their character 十六种人格因素测验 (一种测试, 雇主通过提问以便判断人们性格的16个不同方面) → PSYCHOMETRIC TEST

2+2=5 /ˈtuː plʌs ˈtuː iːkwəlz ˈfaɪv/ *phrase*

two plus two equals five a phrase used to express the idea that when two organizations work together or when two companies join together (merge), more can be achieved than if they are working separately 指两个组织共同合作或两家公司合并之后可以有更大成效
→ SYNERGY

24/7 /ˌtwenti ˈfɔː ˈsevən; AmE ˈfɔːr/ *adverb*

twenty-four hours a day, seven days a week (used to mean 'all the time') 每天24小时, 每周7天 (用于指“一直”): The web store is open 24/7. 这家网店每天24小时, 每周7天营业。 [NOTE] 24/7 is also used as an adjective: a 24/7 schedule and a noun: Our business needs 24/7. 注: 24/7也用作形容词和名词: 全天候的时间表; 我们的企业要求全天候运转。

24-hour /ˌtwenti ˈfɔː ˈaʊə(r)/ *adjective* [only before noun]

1 used to describe sth that is open or available all day and night 日夜营业的: a 24-hour store
* 24小时营业的商店 ◇ 24-hour telephone banking
* 24小时电话银行服务

2 used to describe sth that relates to one day or happens only on one day 一天发生的: a 24-hour strike 持续24小时的罢工

24-hour clock /ˌtwenti ˈfɔː ˈaʊə ˈklɒk; AmE ˈaʊər ˈklaːk/ *noun* [sing.]

the system of using twenty-four numbers to talk about the hours of the day, rather than dividing the day into two units of twelve hours
* 24小时制

24-hour society /ˌtwenti ˈfɔː ˈaʊə səˈsaɪəti;

AmE ˈaʊər/ *noun* [U; sing.]
the fact that people can now work, play, shop, etc.

all night as well as all day * 24小时社会: The 24-hour society may let people shop at midnight and buy shares on the Internet at dawn, but it could damage our health. * 24小时社会可让人们在子夜购物或在黎明时分在网上购买股票, 但会危害健康。

2G /ˌtuː ˈdʒiː/ = SECOND-GENERATION (2)

360-degree feedback /ˌθriː ˌsɪkstɪ dɪˌɡriː ˈfiːdbaek/ (also, 360-degree apˈpraɪsəl, full-circle ˈfeedback) *noun* [U]

(HR) information or criticism about sb's work from all the types of people they work with, including their manager, people on the same level, the people they manage, customers, etc.; a judgement of the value of their work based on this * 360度反馈

3G /ˌθriː ˈdʒiː/ = THIRD-GENERATION (1)

401(k) /ˌfɔː(r) əʊ ˈwʌn ˈ(keɪ); AmE ɔʊ/ *noun* [C]

(plural 401(k)s or 401(k)s)
in the US, a way of saving money for your retirement in which a percentage of your wage is paid into an investment fund chosen by your employer, to which employers sometimes add a similar amount. Tax is only charged when you take money out of the fund * 401K 计划 (也称为 401K 条款, 是指美国的养老基金计划。只有从养老基金中取款时才会被征税): a 401(k) plan/contribution * 401(k) 计划 / 定期供款

the 4 Ps (also spelled **four Ps**) /ˌfɔː ˈpiːz; AmE ˈfɔːr/ *noun* [pl.]

(Marketing) **product, price, promotions and place**, which together form the **MARKETING MIX**, and which should be carefully planned if a product is to be sold successfully * 4P 营销组合 (包括产品、价格、促销和渠道)

the 5 Ss (also spelled **Five Ss**) /ˌfɑːv ˈestz/ *noun* [pl.]

a method of making and keeping an office or workplace clean and well organized. The 5 Ss are: **sort** (= organize and decide what to keep or throw away), **systematize** (= arrange things according to a system), **scrub** (= clean thoroughly), **standardize** (= make these activities regular and normal) and **sustain** (= continue to do it). * 5S 现场管理法: 整理 (sort)、整顿 (systematize)、清理 (scrub)、标准化 (standardize)、保持 (sustain)。

the 80/20 rule /ˌeti ˈtwenti ruːl/ (also the ˈ80ˌ/20 ˌprɪnsɪpəl) *noun* [sing.]

a theory that 80% of results come from 20% of effort or causes * 80/20法则: According to the 80/20 rule, 80% of your revenue comes from just 20% of your customers. 根据80/20法则, 80%的收入仅来自20%顾客。 [SYN] PARETO'S LAW —Picture at PARETO ANALYSIS

Aa

A1 /eɪ 'wʌn/ adjective

1 (Finance) used to describe a company that is considered to be able to pay its debts and to be safe to lend money to 一流的, 信誉极好的 (公司): *The company is rated A1 by Moody's and A+ by Standard and Poor's.* 该公司获穆迪投资服务公司评为 A1 级, 标准普尔公司则把它评为 A+ 级。

→ TRIPLE-A

2 used to describe sth such as a ship, or a person, that is in the best possible condition 一级的 (船); 十分健康的 (人)

AAA /ˌtrɪpl 'eɪ/ = TRIPLE-A

AA rating /eɪ 'eɪ/ = AVERAGE AUDIENCE RATING

★abandon /ə'bændən/ verb [+ obj]

1 to stop doing sth, especially before it is finished; to stop having or using sth 放弃; 抛弃: *The group has been forced to abandon its plan to raise capacity by 8%.* 该集团被迫放弃提高生产能力 8% 的计划。◇ *The company was abandoned by many of its customers.* 该公司被众多顾客抛弃了。

2 (Insurance) to give up the legal ownership of sth, such as a ship or cargo that has been damaged, to an insurance company in exchange for an insurance payment, especially when the cost of repairing it is more than its total value 委付, 放弃 (某物的法定所有权, 如将受损船只或货物的法定所有权委付给保险公司以取得保险赔偿, 尤其当修理费超过该物的总值时)

3 (Law) to stop trying to make a claim in a court 放弃, 撤回 (在法院的索赔要求): *The claim was abandoned with the permission of the court.* 经法院许可, 索赔要求已经撤回。

▶ **abandonment** /ə'bændənment/ noun [U]

→ idiom at SHIP

abate /ə'beɪt/ verb [+ obj or no obj]

to become less strong; to make sth less strong 减轻; 减弱: *The three-year recession showed no signs of abating.* 为期三年的经济衰退没有丝毫缓和的迹象。▶ **a'batement** noun [U]

ab, abbreviated ac'counts noun [pl.] (BrE)

(Accounting) a type of financial record that contains less detail than normal, which small companies can produce for official records 简式会计报表

ABC1 /eɪ bi: si: 'wʌn/ noun [U] (BrE)

(Marketing) the top three social and economic groups in a society, used to refer to these groups as possible customers for particular products 社会中上层 (指特定产品的潜在顾客): *41% of ABC1 women aged between 15 and 24 read a weekly women's magazine.* 在 15 至 24 岁社会中上层妇女之中, 有 41% 阅读女性周刊。→ C2DE

'A/B/C share (also class 'A/B/C share) noun

[C, usually pl.]

(Finance) in the UK, different types of shares that give the owners different rights or have different restrictions. People who own A shares usually do not have a vote at meetings of shareholders.

* A 股, B 股, C 股 (在英国, 持有不同类型的股

票有不同的权利或限制。A 股持有人通常在股东大会上无投票权) → ORDINARY SHARE

★ability /ə'bɪləti/ noun (plural abilities)

1 [sing.] the fact that sb is able to do sth 能力:

Candidates must have the ability to work in a team under pressure. 候选人必须具备面对压力时仍能和别人合作无间的能力。

2 [C,U] a level of skill or intelligence 本领; 才能; 才智: *I want an opportunity to prove my abilities.* 我希望有机会证明我的才能。

a,bility-to-'pay, principle noun [sing.]

(Economics) a theory that states that people who earn more money should pay more tax, so that there are higher rates of tax on higher incomes 支付能力原则 (收入越多, 纳税越多) → BENEFIT PRINCIPLE

★abolish /ə'bɒlɪʃ; AmE ə'ba:li-/ verb [+ obj]

to officially end a law, a system or an institution 废除, 废止 (法律、制度、习俗): *Instead of abolishing the estate tax, why not reform it?* 与其废除遗产税, 为什么不对其进行改革?

▶ **abolition** /æbə'liʃn/ noun [U]: the abolition of exchange controls 外汇管制的废除

a,bove 'par adjective

(Finance) (used about the price of a share, bond, etc.) higher than the price at which it was first made available for sale (the nominal price) 超过面值的, 溢价的 (指股票、债券等价格超过首次发售时的面值): *The gilts achieved a price above par.* 金边债券的价格超过了面值。◇ *above-par securities* 超过面值的证券

a,bove the 'fold adjective

(IT) in the top part of a web page that you see first when you click in the 显眼位置 (在网页的靠上方位置, 屏幕上一眼即能看见): *Your ads are always shown above the fold.* 你的广告总是登在网页的显眼位置。▶ **a,bove the 'fold adjective:** *above-the-fold ads* 网页显眼位置上的广告 → BELOW THE FOLD

a,bove-the-'line adjective [usually before noun]

1 (Accounting) relating to the normal business costs and income that form a company's total profit 线上项目的, 经常项目的 (指构成公司总利润的经常商业成本和收入): *Raw materials are usually recorded as above-the-line costs.* 原材料通常作为线上项目成本记载。

2 (Accounting) in the US, relating to costs that everyone can take away from their income to calculate their total (gross) income before they pay tax 线上项目的, 经常项目的 (在美国指计算税前总收入时每人均可从收入中剔除的费用): *an above-the-line deduction for college tuition expenses* 大学学费支出的线上项目扣减

3 (Marketing) relating to advertising that uses one of the main ways of telling large numbers of people about a product, for example advertisements on television, in newspapers or outdoors 线上的 (指采用某一流媒体推销商

品, 如电视、报纸或户外广告): *A budget of over \$10 million has been allocated to above-the-line advertising.* 拨付了1000多万美元的预算用于线上广告。◇ *The marketing mix includes above-the-line promotion.* 营销组合中包括线上推广。

▶ **above-the-line** *adverb*: *Property costs will be taken above-the-line.* 物业成本将计入线上项目。

→ BELOW-THE-LINE

ABS /eɪ biː 'es/ *abbr*

(Finance) asset-backed securities; asset-backed securitization 资产支持证券; 资产证券化: *The rise of the ABS market continues.* 资产支持证券的市场持续上扬。→ ASSET-BACKED

absence /'æbsəns/ *noun*

SEE ALSO: leave of absence

1 [U, C] the fact of sb not being at work or at a meeting when they should be; the occasion or period of time when sb is away (某人) 缺席, 不在: *her repeated absences from work* 她屡次缺席 ◇ *The decision was made in my absence* (= while I was not there). 这个决定是我不在时作出的。

2 [U] the fact of sb/sth not existing or not being available; a lack of sth 不存在; 不可用; 没有: *We may have to sell the business to them in the absence of a higher offer.* 在没有更高出价的情况下, 我们可能不得不将公司卖给他们。◇ *the absence of any women on the board of directors* 董事会中没有女性成员

absentee /'æbsn'tiː/ *noun* [C]

(HR) a person who is not at work when they should be 缺席者: *Why are there so many absentees today?* 今天为什么有这么多人缺席? ◇ *an astonishingly low 2% absentee rate* 低得令人惊讶的2%缺勤率

absenteeism /'æbsn'tiːzəm/ *noun* [U]

(HR) staying away from work, especially often and without good reasons (经常性无故的) 旷工: *Absenteeism costs the industry millions of dollars every year.* 旷工给该行业每年造成数百万美元的损失。◇ *There is a high level of absenteeism in this department.* 这个部门旷工率很高。

→ PRESENTEEISM

absolute advantage *noun* [C, usually sing.]

(Economics) the ability to make a product more cheaply than other countries can 绝对优势 (能够以比其他国家更低廉的价格生产某产品)

→ COMPARATIVE ADVANTAGE, COMPETITIVE ADVANTAGE

absolute auction *noun* [C] (AmE)

(Commerce) an auction in which there is no fixed price that must be reached before the item can be sold, so that sth is simply sold to the person who offers the most money 无底价拍卖; 绝对拍卖

absorb /əb'sɔːb; -'zɔːb; AmE -'sɔːrb; -'zɔːrb/ *verb* [+ obj]

1 (often be absorbed) to take a smaller business into a larger one so that it becomes part of it; to take unemployed workers from other businesses into a company 兼并; 吸纳: *Several large clothing chains were absorbed into the group.* 这个集团兼并了几家大型服装连锁店。◇ *a scheme to absorb workers from failing industries* 从前景暗淡的行业中吸纳工人的计划

2 to be able to deal with high costs, losses or changes without showing any bad effects 承担; 消化; 吸收: *The company has absorbed the higher manufacturing costs rather than pass them on to its customers.* 该公司承担了较高的生产成本, 而不是转嫁给顾客。

3 (about a market) to accept and be able to sell a product (指市场) 接受, 吸纳: *It would take the market three or four years to absorb the increase in the number of hotel rooms.* 市场需要三四年的时间才能吸纳宾馆房间增加的数量。

→ ACCEPT (6)

4 to use up a large supply of sth, especially money or time 耗费 (尤指金钱或时间): *The new proposals would absorb \$80 million of the federal budget.* 这项新建议将耗费8000万美元的联邦预算。

absorption /əb'sɔːpʃn; -'zɔːp; AmE -'sɔːrp; -'zɔːrp/ *noun* [U]

the act of a larger company taking in a smaller company so that it becomes part of it 兼并: *The mergers they planned included the absorption of two small banks.* 他们预定的合并包括兼并两家小银行。

ab'sorption, costing *noun* [U]

(Accounting) a way of calculating the cost of a product by including all costs involved in producing it and running the business, such as raw materials, rent, electricity or wages 归纳成本计算法, 全额成本计算法 (计算产品成本时, 将生产和经营过程中的所有成本计入, 包括原材料、租金、电费或工资) [SYN] FULL COSTING

abstract /'æbstrækt/ *noun* [C]

a short piece of writing containing the main ideas in a talk, an article, a report, etc. (谈话、文章、报告等的) 摘要: *The search engine searches through 13 million abstracts from marketing journals.* 搜索引擎从1300万条营销杂志的摘要中进行搜索。[SYN] SUMMARY

a/c = ACCOUNT

ACAS /'eɪkæs/ *abbr* Advisory Conciliation and

Arbitration Service in the UK, an organization that helps employers and employees settle disagreements 调解仲裁服务处 (在英国帮助雇主与雇员解决争议的机构): *to refer a dispute to ACAS* 将争议提交给调解仲裁服务处

accelerate /æk'seləreɪt/ *verb*

1 [+ obj or no obj] to happen or to make sth happen faster or earlier than expected 使加快; 加速: *Technological change is accelerating.* 技术变革的步伐在加快。◇ *The company has announced it is accelerating its cost-cutting programme.* 该公司宣布正在加快推行其成本削减计划。[OPP] DECELERATE

2 [no obj] (about the economy) to increase in activity so that demand for goods increases (指经济) 增长 (因而增加对货品的需求): *Will consumption slow before the global economy starts to accelerate?* 全球经济开始加速之前, 消费会减缓吗? [OPP] DECELERATE

3 (Finance) [+ obj] to demand that a debt is paid back at once or more quickly than first agreed, because the person who has borrowed the money has failed to make regular payments 催促 (还款): *Their major investor is now seeking to*

accelerate the loan. 他们的主要投资者正试图催还贷款。

▶ **acceleration** /æk'selə'reiʃn/ *noun* [sing; U]: a sharp acceleration in the rate of economic growth 经济增长率的急剧加速

ac.celerated 'cost recovery system *noun* [U] (*abbr* ACRS)

(Accounting) in the US, a way of calculating the value of assets in a company's financial records, where the value of an asset is reduced over a particular period of time fixed by the tax rules, rather than over its full useful life 加速成本回收制度 (美国采用的计算折旧额的方法, 以税则规定的回收期作为摊销期限, 而不是以其有效寿命为摊销期)

ac.celerated depreci.ation *noun* [U]

(Accounting) a way of calculating the value of a particular asset in a company's accounts by reducing its value over a shorter period of time than usual or by larger amounts than usual in the first few years. This is a form of TAX RELIEF (= a reduction in the amount of tax you have to pay) and is intended to help a business to develop and grow larger. 加速折旧 (一种税款减免, 指公司账目中计算特定资产价值的方法, 即在最初几年对一项资产以比平时更短的时间或以比平时更大的金额进行折旧。)

ac.celerated 'payment *noun* [C, U]

(Finance) a payment that a person makes to pay back a debt or a loan at once or more quickly than was first agreed, often because they have failed to make regular payments 加速还款 (债务人立即或加快偿还债务或贷款, 通常是由于未能按期还款导致的)

accelerator /æk'selə'reitə(r)/ *noun* [C]

a company that helps new companies get started by giving them such things as office space, legal help and marketing services in exchange for payment 加速者 (指专门协助新公司开展业务并提供收费服务的公司, 服务包括提供办公场所、法律支援及营销服务等)

★ **accept** /æk'sept/ *verb* [+ obj]

1 to agree to take sth such as an offer, a job or money 接受 (要约、工作、金钱等): The unions voted to accept a pay increase of 6%. 工会通过投票接受加薪6%。◇ He accepted a position as vice-president of corporate development. 他接受了企业开发部副总裁的职位。[OPP] REJECT

2 to agree to or approve of sth 同意: 认可: They accepted the court's decision. 他们接受了法院的判决。◇ The company has accepted a \$5 billion takeover bid. 该公司接受了50亿美元的收购出价。[OPP] REJECT

3 to be willing or able to receive payment in a particular form (以特定方式) 接受 (付款): Will you accept a cheque? 你收支票吗? ◇ All major credit cards are accepted. 接受所有主要的信用卡付款。

4 to agree to be responsible for sth; to agree that you are responsible for sth wrong or illegal that has happened 承担: The auditors have accepted responsibility for failing to spot the mistake. 审计员已承担未能发现错误的责任。

5 (Law) to agree to take goods or services from a seller, which means that the buyer must then pay

for them 接受 (货物或服务): The buyer can refuse to accept the goods if they arrive later than the agreed date. 如果货物晚于规定的日期到达, 买方有权拒绝接受货物。[OPP] REJECT

6 (Marketing) to be willing to buy a product, a technology or a service 接受, 认可, 愿意购买 (产品、技术、服务等): Our products are well/widely accepted in the local and international market. 我们的产品在当地和国际市场上得到广泛认可。

7 (Law) to agree to what is stated in a contract, for example particular rules or decisions 接受 (合约条款): to accept the terms of an agreement 接受协议条款

8 (Insurance) to agree to provide payments if sb loses sth or has a serious accident, for example 承担 (风险): The insurance company may refuse to accept the whole risk. 保险公司可能会拒绝承担全部风险。

9 (Finance) to agree to pay the amount of money stated on a BILL OF EXCHANGE by signing it 承兑 (汇票)

★ **acceptance** /æk'septəns/ *noun*

SEE ALSO: banker's acceptance, documents against ~, non-~, partial ~

1 [U] the act of agreeing to sth such as a plan, an idea or an offer (计划、想法或提议等) 接受, 同意, 认可: Union leaders recommended acceptance of the pay offer. 工会领袖建议接受所提出的工资待遇。◇ New ideas may have a hard time gaining acceptance. 新思想可能要经过一段艰难时期才能得到认同。◇ a letter of acceptance 承兑函

2 (Finance) [C] the agreement of people who hold shares in a company to the offer of a TAKEOVER by another company (股东对其他公司提出收购的) 同意: 接受: They had received acceptances from 60% of the company's shareholders. 他们公司60%的股东同意这项收购计划。

3 (Law) [U] the act of agreeing to accept sth that is offered, for example when a buyer agrees to take goods or services from a seller at a particular price (要约的) 接受: Once acceptance has taken place, the buyer cannot reject the goods. 一旦接受, 买方即不能拒收货物。

4 [U] the willingness of people to buy or use a product, technology or service (产品、技术、服务等) 的接受, 认可: The product has gained acceptance in more than fifteen countries worldwide. 该产品已经获得全世界十五个以上国家的认可。

5 consumer/customer/market/public acceptance of sth 消费者 / 顾客 / 市场 / 公众对某物的认可

• brand/product acceptance 品牌 / 产品的认可

5 (Insurance) [U] the act of an insurance company agreeing to provide payments if sb loses sth or has a serious accident, for example 同意承保: Your acceptance into the plan is guaranteed if you apply by the end of this month. 如果你本月底前提出申请, 保证接受你参加这项保险计划。

6 (Finance) [U, C] the act of signing a document (a bill of exchange) to say that you promise to pay the amount of money mentioned on it; the words that are written on the document to say that you agree to pay it; the document that has been signed 签名承兑 (汇票)

acceptance bonus *noun* [C] (AmE)

(HR) an amount of money that is paid to an employee when they agree to do a very difficult task 承诺奖金 (向愿意承担艰苦工作的雇员发放的奖金)

acceptance sampling *noun* [U]

(Production) testing a small number of a total amount of items in order to decide whether the quality of the whole amount is good enough to accept or not 验收抽样 (抽取整批货物中的一小部分进行检测以决定整批货物的质量是否可以接受): *Acceptance sampling is usually carried out at the customer's premises.* 通常在顾客所在地进行验收抽样。

acceptor (AmE spelling also **accepter**)

/ək'septə(r)/ *noun* [C]

(Finance) the person or bank that signs a BILL OF EXCHANGE and promises to pay it (汇票) 承兑人

access /'ækses/ *noun, verb*

● *noun* [U]

SEE ALSO: **wheelchair access**

1 the chance or right to use or have sth 使用权; 享有权; 拥有权: *Customers can easily get access to information about our products.* 顾客很容易获得我们产品的信息。◇ *Do you have access to the Internet?* 你连接到互联网了吗? ◇ *increased access to the South American market* 更多进入南美市场的机会

④ **to gain/get/have access** 有权进入 / 接近 • **to give/offer/provide access** 给予 / 提供进入权

2 the right to remove some of the money that you are keeping in an account 提款权: *We don't want to limit people's access to their own savings.* 我们不想限制人们提取自己的存款。

3 permission, especially legal or official, to see sth or sb 查阅权; 探视权: *Someone gained unauthorized access to the personnel files.* 有人未经许可可查阅人事档案。

④ **to gain/get/have access to sb/sth** 取得 / 拥有某人的探视权 / 某物的查阅权 • **to deny sb access to sb/sth** 不允许某人接近某人 / 某物

4 a way of entering or reaching a place, especially for DISABLED people (= people who are unable to use a part of their body completely or easily) (尤指残疾人的) 通道, 通路: *There is good access to all our stores.* 到我们所有的商店都非常方便。◇ *new legislation over disability access* 有关残疾人通道的新法规

● *verb* [+ obj]

1 to find information on a computer 进入, 存取 (计算机内的资料): *Your electronic ID is needed to access your email account.* 需要提供电子身份证才能进入你的电子邮箱账号。

2 to remove some of the money that you are keeping in an account 提取 (款项): *Savers need to be able to access their accounts.* 储户必须能够从其账户里提取存款。

3 to be able to obtain, reach or use sth 获取; 达至; 使用: *How can we access the capital we need?* 我们怎样才能取得所需要的资金?

accessible /ək'sesəbl/ *adjective*

1 able to be reached, used or seen 可接近的; 可使用的; 可看见的: *This information is accessible to everyone.* 每个人均可获得这些信息。

2 (about a person) easy to talk to (指某人) 易接近的: *A good manager should be accessible.* 优秀的经理应该平易近人。

3 (about a place) possible to be reached or entered (指某地方) 可进入的: *Employers must ensure that their workplaces are accessible to the disabled.* 雇主必须确保残疾人能进入工作场所。

4 easy to understand or use 容易理解的: 容易使用的: *The report is accessible to non-economists.* 不是经济学家也能读懂这份报告。

▶ **accessibility** /ək'sesə'bɪləti/ *noun* [U]

accessory /ək'sesəri/ *noun* [C, usually pl.] (*plural accessories*)

1 an extra piece of equipment that you can add to sth and is useful or attractive but not essential 附件; 配件; 附属物: *The company is a leading manufacturer of computer accessories.* 该公司是主要的计算机配件生产商。

2 a thing that you can wear or carry that matches your clothes, for example a belt or a bag (衣服的) 配饰: *fashion accessories* 时尚配饰

3 small items that are sold to be used for a particular purpose or in a particular place 辅助用品; 辅助用具: *kitchen/office/bathroom accessories* 厨房 / 办公室 / 浴室用品

accident insurance *noun* [U]

a type of insurance in which money is paid for injury or death caused by an accident 意外事故保险; 意外保险

accommodate /ə'kɒmədət; AmE ə'kɑ:m-/ *verb* [+ obj]

1 to have enough space for sb/sth 容纳 (某人或某物); 为...提供空间: *There is a seven-level garage that accommodates 1 400 cars.* 有一个可容纳1400辆车的七层车库。

2 to help sb by doing or providing what they want 帮忙; 给...提供方便: *The company refused to accommodate her by moving her work closer to her home.* 公司拒绝帮她调到离家近的地方工作。

3 to consider sth and be influenced by it when you are designing sth or deciding what to do 考虑到; 顾及: *Most cubicles fail to accommodate computers in their design.* 大部分隔间的设计没有考虑到放置计算机的问题。

accommodation /ə,kɒmə'deɪʃn; AmE ə,kɑ:m-/ *noun*

1 [U] (BrE) (AmE **accommodations** [pl.]) a place to live, work or stay in 住处; 办公处; 停留处 (BrE): *We have moved to temporary accommodation.* 我们已搬进临时住所。◇ (AmE) *There is a shortage of good office accommodations in the area.* 这个地区好的办公用房短缺。

2 (formal) [U; C, usually sing.] a satisfactory agreement or arrangement between people or groups with different opinions 调解; 和解: *We hope to arrive at/reach an accommodation with the trade unions.* 我们希望与工会达成调解协议。

3 (Finance) [sing.] (especially AmE) money that is lent for a short time, especially because sb has an urgent need for it, before a formal arrangement is made 短期贷款 (尤指在正式贷款协议签署之前应急之用的贷款)

accommodations = ACCOMMODATION (1)

★**account** /ə'kaʊnt/ *noun, verb*

SEE ALSO: **adjustment account**, **appropriation** ~, **approved** ~, **asset** ~, **bank** ~, **banking** ~, **books of** ~, etc.

● **noun** [C]

1 (*abbr a/c*) an arrangement that sb has with a bank or BUILDING SOCIETY to keep money there and take some out 账户: *I would like to open a business account.* 我想开立企业账户。◇ *We have an account with/at Barclays.* 我们在巴克莱银行开了账户。◇ *I paid the cheque into my bank account.* 我把支票存入我的银行账户。

② *to close/have/hold/open an account* 结清/拥有/保留/开立账户 • *to pay/put sth into an account* 把...存入/存入某账户 • *to take sth out of/withdraw sth from an account* 从某账户提取 • *to credit/debit an account* 贷记/借记账

2 (*Commerce*) (*BrE also 'credit ac, count*) (*AmE also 'charge ac, count*) an arrangement with a shop/store or business to pay bills for goods or services at a later time, for example in regular amounts every month 赊购; 赊销账; 赊欠账: *We have an account with a taxi firm.* 我们和出租车公司实行赊购制。◇ *Most customers settle their account in full (= pay all the money they owe) at the end of each month.* 大部分顾客每月底结清账目。◇ *Please charge it to (= record the cost to be paid on) my account.* 请记入我的账户。◇ *The amount now due on your account is \$364.27.* 你的到期账款是364.27美元。

③ *to close/have/hold/open an account* 结清/拥有/保留/开立账户 • *to settle an account* 结账 • *to charge sth to/put sth on an account* 记入账户

3 (*Accounting*) a statement of money paid, received or owed over a period of time 账目: *You will need to keep an account of your expenses.* 你的开支需要记账。◇ *an itemized account* 明细账 → ACCOUNTS

4 (*Marketing*) a regular customer who does a lot of business with a company, especially a company working in advertising, marketing or PUBLIC RELATIONS (尤指广告、营销或公关公司的)老主顾: *the agency's pitch for the Pepsi account* 代理商为百事可乐老客户所做的推销宣传 ◇ *a sales rep who's chasing a million-dollar account* 追求拥有百万美元老客户的销售代表

④ *to chase/land/lose/pitch for/win an account* 追求/成功得到/失去/争取/赢得客户

5 (*IT*) an arrangement that sb has with a company that allows them to use the Internet or to receive, store and send emails (使用互联网收发电子邮件的)账户; 账号: *You will need to set up an account with an Internet Service Provider.* 你需要跟互联网服务供应商开立一个账户。

⑤ *to get/have/set up/sign up for an account* 取得/拥有/开设/注册账户 • *to access/log onto your account* 进入/登录账户

IDM **on ac'count** **1** to be paid for later 赊账; 挂账: *Can I buy the printer on account?* 我能赊账购买打印机吗? **2** as part of the full amount you need to pay (先付部分款额的) 赊账: *You could pay some of your tax bill on account.* 你可以延期支付部分税款。

● **verb**

PHR V **ac'count for sth 1** to form or be the source of a particular amount (数量上、比例上)占: *Sales to Europe accounted for 80% of our total sales last year.* 去年欧洲的销售量占我们总销量的80%。 **2** to give an explanation of sth; to be the explanation or cause of sth 解释, 说明(某事); 是...的原因: *We cannot account for the sudden fall in the company's share price.* 我们无法解释公司股票价格突然下跌的原因。◇ *The low inflation rate is accounted for by the falling prices of goods.* 低通货膨胀率是因物价下跌造成的。

3 (*Accounting*) to record an amount in a company's financial records in a particular way 记账: *The capital gain has been accounted for in the profit and loss account.* 资本收益已记在损益账户上。

→ UNACCOUNTED FOR

★**accountable** /ə'kaʊntəbl/ *adjective* [not usually before noun]

expected to explain your decisions or actions; responsible 负有责任的; 有说明义务的:

procedures to make companies more accountable to shareholders 使公司对股东更为负责的程序

◇ *I am directly accountable to management for the work of my team.* 我的团队的工作由我直接向管理层负责。▶ **accountability** /ə'kaʊntə'bɪləti/ *noun* [U]: *We need to improve the accountability of the board to shareholders.* 我们必须提高董事会对股东的问责性。

★**accountancy** /ə'kaʊntənsi/ *noun* [U] (*especially BrE*)

SEE ALSO: **creative accountancy**

1 the work or profession of an accountant 会计工作; 会计职业: *He works for a top accountancy firm in Paris.* 他在巴黎的一家一流会计师事务所工作。

② *the accountancy industry/profession* 会计行业/职业 • *an accountancy firm* 会计师事务所

2 the training you need in order to become an accountant 会计专业: *Applicants should have a professional qualification in accountancy.* 申请人应该具备会计专业资格。[SYN] ACCOUNTING

★**accountant** /ə'kaʊntənt/ *noun* [C]

SEE ALSO: **certified management accountant**, **certified public** ~, **chartered** ~, **chartered certified** ~

a person whose job is to keep or check the financial records of a person, a company or an organization and give financial advice 会计; 会计师: *She's a qualified accountant.* 她是一名称职的会计。◇ *He's the organization's chief accountant.* 他是这个机构的会计主管。◇ *a firm of accountants* 会计师事务所 → AUDITOR See note at PROFESSION

ac'count books = BOOKS (1)

ac'count executive *noun* [C]

an employee of a company, especially one working in advertising, who is responsible for dealing with one of the company's regular customers (尤指广告公司中负责与老客户打交道的) 客户主任: *She's an assistant account executive for Grey Advertising.* 她是葛瑞广告公司的助理客户主任。→ ACCOUNT MANAGER