

简明英汉贸易词典

蘇步青題



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前 言

在改革开放蓬勃发展的今天,我国与各国间的经济贸易往来日益频繁。为了克服语言上的障碍、促进双方的沟通,人们迫切希望案头有一本合意的《简明英汉贸易词典》(A Concise English—Chinese Business Dictionary)。对于工贸集团乃至乡镇企业外贸工作者、沿海开放城市涉外经济工作者以及经济特区或经济开发区三资企业工作者,这种需求尤为迫切。

我自1985年开始,决心编著这样一部词典。1988年1月,我有幸作为公派进修访问学者,赴英国杜伦大学(University of Durham)研究生院进修。在留学期间,本人为这本词典收集了大量的原文例句。这些例句选自英、美、加拿大与澳大利亚等国的主要英文报刊的贸易版或金融版。选用例句以语言规范、句子浅显、读者易于理解为原则。例句主要选自下列报刊:“Times”、“Financial Times”、“Economist”、“Wall Street Journal”、“Guardian”、“Australian Financial Review”、“Toronto Star”、“Investor Chronicle”、“Business Travel”等等。1989年4月回国后,我在完成教学工作的同时,着手词典的具体编写工作。经过3年时间的艰苦努力,终于在1992年6月底脱稿并输入电脑。

本词典的最大特点在于给贸易方面英文词条提供丰富详尽的词组和原文例证,使读者了解在从事贸易这一语言环境中,这个词的各种用法。

本词典词条涉及贸易、国际贸易、国际金融、银行、保险、财务会计、海关商检、海事仲裁以及国际商法等各个方面。本词典不仅收录了英语贸易专业词汇,也收录了最常用的4000英语基础词汇,以适应不同层次读者的需要。

本词典词条按英语字母顺序排列,单词用国际音标注音,音标后注明词性。一个词若有不同的词性,则分别标以罗马数字I、II、III等。不规则动词的变化形式、名词复数的不规则变化形式、形容词及副词各比较级的不规则变化形式,均加以说明。每一词条的释义力求简明准确,词义较接近的用逗号分开,稍远的则用分号分隔。释义后根据需要,特别是对外贸易的需要,收入有关词组和句子作为例证,例证后附中译文。书末附“世界货币一览表”。

本词典的初稿经上海外贸学院原英语系主任刘澄教授审阅。刘澄先生学识渊博、治学严谨,提出了不少宝贵的意见。在此,编者表示衷心的感谢。

这部中型工具书的完成,编者虽已竭尽全力,反复校正,但时间紧迫,疏漏之处乃至错误一定不少,恳请各界专家和读者指正,以便修订,使这部词典在涉外经济活动中起到应有的作用,更好地为改革开放服务。

盛培林

1992年7月

本词典所用略语表

<i>a.</i>	.....	adjective 形容词
<i>adv.</i>	.....	adverb 副词
<i>conj.</i>	.....	conjunction 连接词
<i>int.</i>	.....	interjection 感叹词
<i>n.</i>	.....	noun 名词
<i>num.</i>	.....	numeral 数词
<i>pl.</i>	.....	plural 复数
<i>prep.</i>	.....	preposition 介词
<i>pron.</i>	.....	pronoun 代词
<i>v.</i>	.....	verb 动词
<i>v. aux.</i>	auxiliary verb 助动词
<i>vi.</i>	intransitive verb 不及物动词
<i>vt.</i>	transitive verb 及物动词
<i>&</i>	and 和, 兼

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A

AAA [ei] 三 A 等级(表示股票、债券、银行等的信用程度很高,非常可靠); These bonds have an AAA rating. 这些债券具有三 A 信用程度。(注意:读作"triple [tripl] A")

A1 a. 最好的,最优的,最佳的; We sell only goods in A1 condition. 我们只出售最佳货物。

"A" shares ['ei 'ʃeəz] *n.* (*pl.*) 具有有限选举权的普通股票

abandon [ə'bændən] *vt.* 放弃; 抛弃; 离弃; 委付; We abandoned the idea of setting up a London Office. 我们放弃了建立伦敦办事处的想法。/The development programme had to be abandoned when the company ran out of cash. 当时正值公司现金短缺,只得放弃该开发项目。/The crew abandoned the sinking ship. 全体水手离弃正在下沉的轮船。/to abandon an action 放弃法律诉讼 /abandoned vessel 弃船; 委付船

abandonment [ə'bændənment] *n.* 委付(海洋运输保险中被保险人的一种权益); 放弃(知识产权等); 永久放弃 /abandonment clause 委付条款; 弃船条款 /abandonment of a ship 船舶委付; 弃船 /abandonment of the voyage 放弃航次 /notice of abandonment 委付通知

abatement [ə'beɪtment] *n.* 减免; 降低; 免税; 减税; 撤销部分或全部索赔; 折扣 tax abatement (= reduction of tax) 减税

ABC code [kəʊd] *n.* ABC 商业密码(国际贸易中通用电码之一)

ability [ə'bɪlɪti] *n.* 能力; 才能, 才干; ability to bargain 议价能力 /ability to borrow 借债能力 /ability to borrow overseas 向海外借债能力 /ability to invest 投资能力 /ability to pay 支付能力; 偿付能力 /ability to sell 销售能力

able ['eɪbl] *a.* 有能力的; 有才干的; 能干

的(具有干某事所必需的力量、技能、知识、时间、金钱等) be able to... 能, 会(=can 常用以表示 can 所不能表示的将来时态或完成时态); As I had plenty of money I was able to help him. 由于我有很多钱,我能够帮助他。/I shall be able to finish the work next month. 我能在下个月完成这项工作。(注意:反义词为 unable 不能)

abnormal [æb'nɔ:məl] *a.* 反常的; 异常的; abnormal condition 非正常状态 /abnormal depreciation 特别折旧 /abnormal risk 异常危险 /abnormal spoilage 非正常破损

aboard [ə'bɔ:d] *adv. & prep.* 在(船、飞机、火车等)上; 上(船、飞机、火车等) It's time to go aboard. All aboard! 是登机(登轮、上车)的时候了,请各位登机(登轮、上车)! /Welcome aboard! 欢迎登机(空中小姐向旅客致意用语) /She went aboard the ship. 她登上轮船。

aboriginal [æbə'ridʒənal] *a.* 原始的; 土生土长的 aboriginal cost 原始成本

about [ə'baʊt] *I prep.* 关于; 在...周围; 大约; 环绕; Tell me about what happened. 告诉我发生的事。/She has no money about her. 她身边没有钱。/I lost my necklace about here. 我在这儿附近丢了项链。II *adv.* 大约; 附近; 到处; She is about eighty years old. 她大约 80 岁。/Don't drop cigarette ashes about. 别到处乱弹烟灰。注意: about (or; circa) 作"大约"解, 可用在进口发票或单据中。根据国际商会 1975 年《跟单信用证统一惯例及作法》对"大约"的解释, 它表示货物的数量或单价、或信用证的金额可以有上下 10% 的浮动。例如, "大约 100 公吨" 即指不少于 90 公吨和不多于 110 公吨的货物数量。

above [ə'baʊ] *I prep.* 在...之上; 超过 They flew above the clouds. 他们在云彩上空飞行。/There's nothing in this shop above £10. 这家商店没有超过十英镑的东西。II *adv.* 在上面 His room is just above. 他的房间就在上面。/the facts mentioned above 上面提到的事实 /above all 首先; 尤其 /above-mentioned

(captioned) 上述的 /above par 票面以上, 高于票面价值 /above par value 平价以上, 高于票面价值 /above the line 线以上项目 /above-the-line expenditure. 经常预算支出

abrasion [ə'breɪʒən] *n.* 磨损; 破损

abroad [ə'brɔ:d] *adv.* 到国外, 在国外:

The consignment of cars was shipped abroad last week. 这批托运的轿车装船运往国外。/The chairman is abroad on business. 董事长在国外出差。/Half of their profit comes from sales abroad. 他们的一半利润来自国外的销售。

abrogation [æbrəʊ'geɪʃən] *n.* (正式或官方)废除, 取消

absence [ˈæbsəns] *n.* 缺席, 不在: In the absence of the chairman, his deputy took the chair. 在董事长缺席时, 由他的代表主持会议。/leave of absence 准假, 获准的假期 /She asked for leave of absence to visit her mother in hospital. 她请求准假探望住院的母亲。/absence of consideration (合同)无对价, 缺乏对价

absent [ˈæbsənt] *a.* 缺席的, 不在的: Six of the workers are absent with flu. 工人中有 6 人因患流感而缺勤。/The chairman is absent in Holland on business. 董事长外出, 在荷兰出差。

absentee [ˌæbsən'ti:] *n.* 缺勤者, 未上工者

absenteeism [ˌæbsən'ti:zəm] *n.* 旷工; 旷课: The absenteeism rate in Britain always increases in the week before Christmas. 英国旷工率在圣诞节前这 1 周中总会增加。

absolute [ˈæbsəlu:t] *a.* 绝对的; 完全的: The company has an absolute monopoly of imports of French wine. 该公司完全垄断了法国酒的进口。/absolute acceptance 无条件承兑 /absolute advantage 绝对优势 /absolute availabilities of imports 绝对进口供应额 /absolute cover 绝对保险 /absolute demand 绝对需求 /absolute difference in cost 成本绝对差 /absolute endorsement 无条件背书 /absolute income 绝对所得 /absolute li-

ability 绝对责任, 绝对赔偿责任 /absolute net loss 绝对净损 /absolute par of exchange 绝对汇兑平价, 固定汇兑平价 /absolute total loss 绝对全损, 实际全损 /absolute value 绝对值 /absolute warranty of seaworthiness 绝对适航保证

absolutely [ˈæbsəlu:tli] *adv.* 绝对地; 完全地: They are absolutely tied to their suppliers' schedules. 他们完全受供货厂商供货时间表的牵制。

absorb [əb'sɔ:b] *vt.* 吸收; 吸引; 并入; 承担(费用)等: Paper that absorbs ink is called blotting-paper. 吸收墨水的纸叫作吸水纸。/Most little shops have been absorbed into big businesses. 大多数小商店已被并入大公司。/The distributor absorbed the cost of transport. 这位批发商承担运输费用。/to absorb losses 吸收亏损 /Overheads have absorbed all our profits. 一般的管理费用已耗费了我们所有利润。/business which has been absorbed by a competitor 已为竞争对手所兼并的企业 /absorbed burden 已负担间接成本 /absorbed cost 已负担成本、归入成本 /absorbed expenses 已吸收费用, 已负担费用

absorption [əb'sɔ:pʃən] *n.* 吸收; 兼并; 承运人(之间)承诺 absorption account 附属帐; 联接帐 absorption costing 完全成本计算; 全部成本法

absorptive [əb'sɔ:ptɪv] *a.* 有吸收力的, 吸收性的 absorptive capacity for external assistance 吸收外援的能力

abstract [ˈæbstrækt] *n.* 摘要, 概括 to make an abstract of the company accounts 作公司帐目摘要 /abstract book 收支摘要簿 /abstracts 摘要表 /abstract of title 所有权的证明摘要, 产权说明书

abuse [ə'bjʊ:s] *n.* 滥用; 辱骂 abuse of trust 滥用信用

a/c (or: acc) 帐目 (account 的缩写)

accelerated [æk'selə'reɪtɪd] *a.* 加速的: accelerated depreciation 加速折旧法 /accelerated growth 加速增长

acceleration [æk'selə'reɪʃən] *n.* 加速, 促

进; acceleration clause 加速条款; 提前条款

accept [æk'sept] *vt.* 接受; 答应; 承诺; 承兑; I accepted her present. 我接受她的礼物。/to accept a bill 承兑汇票 /to accept an order 接收订单(订货) /She accepted the offer of a job in Australia. 她接受在澳大利亚所提供的职位。/accepting at sacrifice 亏本接受订单

acceptability [æk'septə'biliti] *n.* 可接受性; 可承兑性

acceptable [æk'septəbl] *n.* 可接受的; The offer is not acceptable to both parties. 这报价双方都不能接受。/acceptable quality level 可接受质量水准, 合格质量水平, 验收质量标准

acceptance [æk'septəns] *n.* 接受; (票据等的) 承兑; 承诺; 承保; acceptance bank (or; acceptance house) 承兑银行 /acceptance bill (draft) 承兑汇票 /acceptance commission 承兑手续费 /acceptance fee 承兑费 /acceptance for carriage 承运 /acceptance in blank 空白承兑, 不记名承兑 /acceptance letter of credit 承兑信用证 /acceptance maturity 承兑汇票到期日 /acceptance of a bill of exchange 承兑汇票 /acceptance of an offer 接受报盘 /acceptance of goods 承运货物 /acceptance payable 应付承兑汇票 /acceptance qualified as to place (time) 对付款地点(时间)有限制的承兑 /acceptance receivable 应收承兑汇票 /acceptance sampling 抽样验收 /acceptance supra protest 承兑拒付汇票(汇票拒付后由第三者参加承兑, 以保全出票人的信用) /to give an offer a conditional acceptance 有条件地接受报盘 /We have his letter of acceptance. 我们已收到他接受报盘的信。

accepted [æk'septid] *a.* 公认的; 承兑的; accepted bill (draft) 承兑汇票 /accepted bill advice 承兑通知书

accepter [æk'septə] (or; acceptor) *n.* 承兑人; acceptor by intervention (票据的) 参加承兑人 /acceptor for honour 参加承兑人

access ['ækses] *1 n.* 通路; 接近; 进入;

(进入的) 机会(权利、方法等); access to court 向法院申诉的权利 /access to market 进入市场的机会 /access to modern technology 获取现代技术 /to have access to something 能够获得... He has access to large amounts of venture capital. 他能够获得巨额投资资本。(注意: access 无复数形式) *2 vt.* (=call up) 取出(储存在计算机里的资料); He accessed the address file on the computer. 他取出计算机里的地址资料文件。

accessory [æk'sesəri] *1 n.* 附件, 附属品 *2 a.* 附属的, 附加的; accessory claim 附带请求 /accessory contract 附约, 附加合同 /accessory equipment 附加设备, 辅助设备 /accessory risks 附加保险, 附加险

accident ['æksident] *n.* 意外事故; There was an accident in the street last night. 昨天夜里街上发生了意外事故。/There has been many railway accidents this year. 今年有许多铁路事故。/accident beyond control 不可抗力灾害 /accident insurance 意外保险 /accident in loading 装货中的意外事故 /by accident 偶然

accidental [æksɪ'dentl] *a.* 偶然的; accidental cost 事故费 /accidental collision 意外碰撞 /accidental damage 意外损坏 /accidental fluctuation 偶然变动, 无规则变动

accommodation [ə,kə'mə'deɪʃən] *n.* 暂借; 贷款; 居住地方; 膳宿供应 /accommodation bill 通融汇票 /accommodation party 票据上的通融人 /Visitors have difficulty in finding hotel accommodation during the summer. 在夏季游客难以找到旅馆客房。/She is living in furnished accommodation. 她正住在设有家具的客房里。/An airline ruling requires airlines to provide a free night's hotel accommodation for full fare passengers in transit. 一条航空公司的规定要求各条航线为持全票旅客在途中免票提供一个晚上旅馆宿膳。

accompany [ə'kʌmpəni] *vt.* 陪同, 陪伴; 附有; The chairman came to the meet-

ing accompanied by the finance director. 董事长在财务主任的陪同下参加会见。/We sent a formal letter of complaint, accompanied by an invoice of damage. 我们寄出一封正式的投诉信, 附上损失的清单。

accomplish [ə'kʌmplɪʃ] *vt.* 完成

accomplished [ə'kʌmplɪʃt] *a.* 已完成了的
accomplished bill of lading 已提货的提单

accord [ə'kɔ:d] *n.* 一致; 协议, 协约; accord and satisfaction 以另一履行作为履行原债务的协议 /accord free transit 准许自由过境

accordance [ə'kɔ:dəns] *n.* 一致; in accordance with 按照; 依据: In accordance with your instructions we have deposited the money in your current account. 按照贵方的指示, 我们已将这笔钱存入贵方的往来帐户。/I'm submitting the claim for damages in accordance with the advice of our legal advisers. 依据我们法律顾问的意见, 我正提出损失索赔。

according [ə'kɔ:dɪŋ] *adv.* 根据; 按照 according to 根据: The computer was installed according to the manufacturer's instructions. 这电脑是按照生产厂家的说明书安装的。/According to today's paper, we shall have cold weather next week. 根据今天的报纸, 下周天气将很冷。/The budget targets for employment and growth are within reach according to the latest figures. 根据最新数字, 就业与发展的指标均可达到。

accordingly [ə'kɔ:dɪŋli] *adv.* 照着(办、做等); 相应地: We have received your letter and altered the contract accordingly. 我们已收到贵方来函, 并按照来函修改了合同。

account [ə'kaunt] *I vi.* (与 for 连用)说明(钱等的)用途: The reps have to account for all their expenses to the sales manager. 业务代表必须向销售经理说明所有的开销用途。*vi.* 认为 He accounts himself poor. 他认为自己穷。*II n.* 帐; 帐目; 帐户; expense account 开

销帐目(公司允许其雇员出差旅费开支与招待客户的费用) /He charged his hotel bill to his expense account. 他把旅馆帐单记在开销帐目上。/to open an account 开立帐户 I opened an account with the Bank of China. 我在中国银行开立帐户。/to close an account 关闭帐户 /She closed her account with the Barclays Bank. 她结清在巴克莱银行的帐户。/to put it on my account (or; charge it to my account) 把它记在我的帐上 /accounts department (公司)会计部 /accounts manager 会计部经理 /joint account 二人共同银行户头 /Most married people have joint accounts so that they can each take money out when they want it. 大多数已婚夫妇都开立共同银行户头, 以便需要钱时, 可以各自取钱。/account balance 帐户余额, 帐户结余 /account balanced 帐户结平 /account classification 帐户分类 /account clerk 记帐员, 帐务员 /current account 银行往来帐户 /account day 结算日 /account form 帐户格式 /account form of balance sheet 帐式资产负债表 /account form of profit and loss statement 帐户式损益表 /account in bankruptcy 破产帐款 /account in transit 未达帐; 在途帐 /account number 帐户号码 /account of business 营业科目, 损益表, 收支计算书 /account of disbursement 支出帐 /account of payments 支出帐户 /account of receipts 收入帐户 /account of sales 销货帐 /account payee 付款人帐户 /account sales 寄销清单, 销货明细帐 /account settled 已结付帐(目), 双方同意的帐 /account title 会计科目, 帐户名称 /account to give 支出帐目 /account transfer 转帐帐目 /account transfer memo 转帐通知单 /account year 会计年度, 帐目年度 /account of finance 财务帐户, accounts payable 应付帐款 /accounts receivable assigned 已转让应收帐款, accounts receivable discounted 已贴现应收帐款 /accounts section 会计科 /to take account of inflation 考虑通货膨胀

/on account of 由于 /on no account 决不

accountancy [ə'kauntənsi] *n.* 会计工作 : She is an accountancy student. 她是学习会计的学生。

accountant [ə'kauntənt] *n.* 会计, 会计师 : the chief accountant of a manufacturing group 一家厂商集团的总会计师 / I sent all my income tax queries to my accountant. 我把对我所得税的一切疑问点提交给我的会计。/ certified public accountant (美) 持有执照的会计师 / chartered accountant (英) 持有执照的会计师 / cost accountant 成本会计师 / management accountant 管理会计师 / accountant-general 会计主任

accounting [ə'kauntɪŋ] *n.* 会计学; 清算帐目 accounting methods (or: accounting procedure) 会计核算方法, 会计手续; 会计程序 / accounting on the cash basis 现收现付会计制 / accounting period 会计结算期 / accounting principles 会计原则 / accounting statement 会计报表 / accounting system 会计制度 / accounting year 会计年度 / Applicants will be professionally qualified and have a degree in Commerce or Accounting. 求职者应具备专业资格并具有商学或会计学学位。

accredited [ə'kreditɪd] *a.* 被认可的, 被公司任命代表公司的(代理人) accredited buyer 开证申请人

accrual [ə'kru:əl] *n.* 逐渐增加, 增加物额 : accrual basis 权责发生制, 应收应付制 / accrual date 应收应付日期 / accrual of interest 应计利息

accrue [ə'kru:] *vi.* (利息等) 自然增长 : accrued assets 应计资产 / accrued bond interest 应付未付股息 / accrued depreciation 应计折旧 / accrued expense 应计费用 / accrued income 应计收入, 累计收益 / accrued interest on mortgage 应计抵押息 / accrued item 应计项目, 前期债务 / accrued liabilities 应付未付负债 / accrued revenue 应计收入 interest accrues from the beginning of the month 利息从本月初开始自然增长 / Accrued

interest is added quarterly. 应计利息按季计入。

accumulate [ə'kju:mjuleit] *vt.* 积累; 积聚; 累计 : accumulate funds for 为... 积累资金 : accumulated deficit 累计亏损 / accumulated fund 公积金 / to allow dividends to accumulate 允许股息累计 / accumulated profit 累计利润

accumulation [ə'kju:mju'leɪʃən] *n.* 积累, 积聚 : accumulation of capital 资本积累 / accumulation schedule 累积表

accurate ['ækjʊrɪt] *a.* 准确的, 精确的 : The sales department made an accurate forecast of sales. 销售部对销售作了精确的预测。

accurately ['ækjʊrɪtli] *adv.* 准确地, 精确地 : The second quarter's drop in sales was accurately forecast by the computer. 第二季度销售下降已被电脑准确地预测到了。

accuse [ə'kju:z] *vt.* 控告; 指控; 指责 : to accuse someone of a crime or of doing sth. 控告某人犯罪或指责某人干某事。/ He was accused of stealing from the petty cash box. 他被指责从现金箱子里偷钱。/ She was accused of industrial espionage. 她被指控从事工业经济谍报活动。

accustom [ə'kʌstəm] *vt.* 使习惯, 习惯于 : to accustom oneself to 使自己习惯于 / be accustomed to hard work 习惯于艰苦的工作 / I must accustom myself to the cold weather of the north. 我必须使自己习惯于北方的寒冷天气。/ We are accustomed to working hard. 我们已习惯于艰苦地工作。

ache [eɪk] *I n.* (持续的) 疼痛 *II* (头、胃、腹、背...) *vi.* 疼痛; 渴望 : My head aches. 我头疼。

achieve [ə'tʃi:v] *vt.* (成功地) 完成; 达到(目的); 取得(成功) : The company has achieved great success in the Far East. 本公司在远东已取得巨大成功。/ We achieved all our objectives in 1990. 我们成功地完成 1990 年的所有指标。/ The company expects to move to profits of FF 2 m for 1994 and achieve equally

rapid growth in following years. 该公司预测 1994 年利润将达到 200 万法国法郎,并在随后的年份达到同样快的增长速度。

achievement [ə'tʃi:vmənt] *n.* 成就; (成功地)完成

acid ['æsid] *I n.* 酸 *II a.* 酸性的; acid test ratio 酸性试验比率 (流动资产与流动负债的比率) / acid value 酸值

acknowledge [ək'nɒlɪdʒ] *vt.* 证实; 承认; 告知对方 (邮者或发货人) 已收到 (邮件或货物); She has still not acknowledged my letter of 25th. 她还没有向我证实已收到我 25 日的信件。/to acknowledge receipt of sb's letter 证实已收到某人信件 /We acknowledge receipt of your letter of July 15th. 我们证实已收到贵方 7 月 15 日的来信。

acknowledgement [ək'nɒlɪdʒmənt] *n.* 证实; 承认; 确认; 回执; acknowledgement after expiration of the limitation period 时效期满后承认债务 /acknowledgement by debtor of debt 债务人承认债务 /acknowledgement by partial performance 以部分履行承认债务 /acknowledgement of declaration (under open policy) 预约保险申报确认书 /acknowledgement of liability 承认债务 /She sent an acknowledgement of receipt. 她寄出了收据回执。/We sent a letter of acknowledgement. 我们寄出确认书。

ACME Code n. 爱克米商业电码

Acme Commodity and Phrase Code with Supplement (爱克米商品与成语电码附补编本)——国际贸易中使用最广泛的一种编码本,在美国与远东特别通行,对进出口贸易应使用的术语与短语,搜集得最为齐全。

acquaint [ə'kweɪnt] *vt.* 使认识; 使了解; 使熟悉; 通知; acquaint oneself with (or; of) 开始知道 /be acquainted with 熟悉; 认识; 知道; 通晓; I am already acquainted with the facts. 我已经了解实际情况。/Keep A acquainted with B 使 A 对 B 保持接触 /make A acquainted with B 使 A 认识 B /We are acquainted with each other. 我们彼此认

识。

acquaintance [ə'kweɪntəns] *n.* 相识, 了解; She has some acquaintance with English but does not speak it fluently. 她懂得一点英语, 但讲得不流利。

acquiescence [ækwi'esns] *n.* 默许, 默认; **acquire** [ə'kwaɪə] *vt.* 取得, 获得, 购买; to acquire a company 购买一家公司 /acquiring corporation 收买股权的公司 **acquired** [ə'kwaɪəd] *a.* 已获得的; 已购得的; acquired rights 既得权利

acquisition [ækwi'zɪʃən] *n.* 获得; 购进; 买进 (公司); The chocolate factory is his latest acquisition. 这家巧克力工厂是他最近买进的。/data acquisition (or; acquisition of data) 获得资料 /acquisition commission 展业手续费 /acquisition costs 展业费, 取得成本 /acquisition of assets 购置资产 /acquisition of a claim 取得他人的债权 /acquisition price 购置价格

acre ['eɪkə] *n.* 英亩 (一英亩等于 0.45 公顷, 等于我国 6.07 亩); He has bought a farm of 150 acres (or; He has bought a 150 acre farm.) 他已买了一座 150 英亩的农场。

across [ə'krɒs] *prep. & adv.* 在... 对面; 横过; She swam across the English Channel. 她游泳横渡过英吉利海峡。

across-the-board a. 全面的, 包括一切的; an across-the-board tax cut 全面的减税 /across-the-board tariff reduction 全面降低关税 /across-the-board tariff reductions in the Kennedy Round 肯尼迪回合的全面降低关税 /across-the-board percentage reduction 以百分率计全面减低关税; In both treaties the participants had agreed to phased across-the-board percentage reduction until eventually the duties would disappear. 在两个条约中, 参加国都已同意分阶段的以百分率计的全面降低 (关税), 直至最终取消关税。/an across-the-board price increase 全面的提高价格

act [ækt] *I n.* 动作, 行为, 法, 法案, 法令, 法律行为; Companies Act (英国) 公司法 /Health and Safety at Work Act 劳

工健康安全保护法 /act against restraints of competition 反限制竞争法 /act of accession 加入他人(企业、公司或国家之间)已订立的合同(公约)的行为 act of God 不可抗力,天灾(指人力所不能预防或预测而不能避免的任何灾祸,如台风、风暴、地震等引起的天灾 /act of interruption 中止时效的行为 /act of the seller 卖方的行为 II vi. & vt. 扮演(角色); 行为,起作用: The lawyers are acting on our instructions. 律师正按我们的指示行事。/The board will have to act quickly if the company's losses are going to be reduced. 如果要减少公司的亏损,董事会必须立即采取行动。/to act on a letter 按信上的要求采取行动 /act as 起...作用,担任,充当 /to act as an agent for an American company 为一家美国公司担当代理人 /to act for someone (or: to act on someone's behalf) 担任某人的代表

acting ['æktɪŋ] *a.* (短期)代理的: acting manager 代经理 /the Acting Chairman 代主席 /the Acting Minister of Finance 代理财政部长

action ['æksjən] *n.* 行动;行为;作用;诉讼: to take action 采取行动,提出诉讼 /You must take action if you want to stop people cheating you. 如果你要使人不再欺骗你,你必须采取行动。/to take legal action 采取法律诉讼;控告某人 /action at law 诉讼行动,法律诉讼 /action for collision 船舶碰撞的诉讼 /action for compensation for loss 要求赔偿损失的诉讼 /action for compensation for nondelivery 就不交货要求赔偿的诉讼 /action for damages 损害赔偿的诉讼 /to bring an action for damages against someone 要求赔偿损害对某人起诉 /action for reimbursement 要求赔偿的诉讼 /action for restitution 要求退回原物的诉讼 /action founded in contract 基于合同的诉讼 /action founded in tort 基于侵权行为的诉讼 /action in rem 物权诉讼 /action in respect of loss or damage to goods 就货物丢失或损坏提起的诉讼 /action of rescission 解除合同

同的诉讼 /action outside the instrument 根据票据外的关系提出诉讼 /action to enforce judgement 申请强制执行判决的诉讼 /action to recover the price 要求支付价金的诉讼

active ['æktɪv] *a.* 积极的;活跃的;尚未废弃的;有效的;繁忙的: active analysis 活动分析 /active assets 活动资产,有收益资产 /active balance 顺差,盈余,结余: active balance of payments 国际收支顺差 /active bank account 尚有存款的银行账户 /active bond 有固定利息的债券 /active capital 活动资本,流动资本 /active debt 需付利息的债务 /active improvement trade 主动加工贸易 /active market 活跃的市场 /active partner 在公司任职合伙人;普通股股东 /active population 职业人口,参加经济活动人口 /active securities 热门股票 /active stock 紧俏的股票 /active trade balance 贸易顺差,出超 /Oil shares are very active on the Stock Exchange. 在股票交易所石油股票十分紧俏。/Business is active. 生意兴隆。

activity ['æktɪvɪti] *n.* 活动,贸易活动,工作: a low level of business activity 低水平的贸易活动 /There was a lot of activity on the Stock Exchange. 在股票交易所许多交易活动。/activity chart 工作图(把已完成的工作与将要完成的工作作一比较) /monthly activity report 月工作报告 /activity sampling 工作抽查 /Preliminary indications of the level of business investment and activity during the March quarter will provide a good picture of economic activity in 1992. 第一季度商业投资和活动水平的初步迹象将展示 1992 年经济活动的美好前景。

actual ['æktʃʊəl] *a.* 实际的,实在的,事实上的: actual budget 决算 /actual capital 实际资本 /actual carrier 实际承运人 /actual cash value 实际现金价值 /actual consumption 实际消费量 /actual cost 实际成本 /actual debts 实际债务 /actual delivery 实际交货 /actual dishonour 实际拒付,拒绝承兑 /actual

flow of resources 资金的实际流量 / actual freight unit 实际运费单位 / actual handing over 实际交付 / actual liabilities 实际负债 / actual or threatened default on loans 贷款实际上发生或可能发生不履行债务的情况 / actual price 实价, 实际价格 (即成交价格 transaction price) / This week's guiding prices for cheese for delivery from the dairy to whole-salers or exporters were fixed on the basis of actual prices paid by exporters last week. 牛奶场向批发商或出口商交货的干酪指导价格是根据上周出口商所付的实际价格规定的。 / actual quotation 暗盘 / actual rate 实际汇率 / actual tare 实际皮重 / actual total loss 实际全损 / actuals 实际货物 (商品交易所术语, 指现货或实际货物, 以区别于“期货”) / actual market 实物市场 / What is the actual cost of one unit? 一个单位的实际成本是多少? / The actual figures for directors' expenses are not shown to the shareholders. 董事们开销的实际数目没有对股东公开。 / These figures are the actuals for 1991. 这些数字是 1991 年的真实数字。

actuarial [ˌæktjuˈeəriəl] *a.* 由精算师精算的, 保险统计的; actuarial cost 精算费用 / actuarial evaluation 精算估算 / The premiums are worked out according to actuarial calculations. 根据精算师的计算, 保险费被算出来了。

actuary [ˌæktjuəri] *n.* 精算师, 精算员 (保险公司中核算保险费的工作人员)

ad [æd] *n.* (advertisement 的缩写) 广告 ad agent 广告代理商 / ad column 广告栏

A. D. 公元 (拉丁文 Anno Domini 的缩写)

ad [æd] *prep.* (拉丁文) 达, 到, 根据; ad valorem [və'lərem] 按价, 从价 (原意为: 按物品价值作为征税或收取某些费用时的一种标准) / ad valorem bill of lading 货值提单 / ad valorem duty 从价税 (以进口商品价格为标准征收一定比例的关税) / ad valorem freight 从价运费 / ad valorem import duty 从价进口税 / ad valorem method 从价法 / ad val-

orem rate of duty (或: ad valorem tariff) 从价税率 / ad valorem tax 从价税

adapt [ə'dæpt] *vt.* 使适应; 改编; 改写

add [æd] *vt.* 加, 增加; to add interest to the capital 把利息加入资本 / Interest is added monthly. 利息按月加入。 / We have added three new products to our range. 我们已经把 3 种新产品加入我们的产品系列。 *vi.* 增添, 增加 (后接 to) : We are adding to the sales force. 我们正在增加销售力量。 / This all adds to the company's costs. 这一切增加了公司的成本。 / add up 加算, 合计 to add up a column of figures 把一系列数字加算 / add up to 合计达: The total expenditure adds up to more than £2 000. 总开支合计达 2 000 多英镑 / added value 增值, 附加价值 / added value tax 增值税

addendum [ə'dendəm] *n.* (*pl.* addenda) 附录; 附约; 附表; 增编

addition [ə'dɪʃən] *n.* 附加; 加法; 增加 (的人或物) : We are exhibiting several additions to our product line. 我们正在展出我们产品系列中的几种新产品。 / The marketing director is the latest addition to the board. 营销部主任是最迟增加进董事会的人。 / You don't need a calculator to do simple addition. 你不需要计算器来做简单的加法。 / in addition to 除... 以外 (还有) : There are twelve registered letters to be sent in addition to this packet. 除了这个小包裹外, 还有 12 封挂号信要寄出。

additional [ə'dɪʃənəl] *a.* 附加的; 追加的; 额外的; additional arbitrator 补充仲裁员 / additional article 增订条款 / additional benefit 额外利益, 附加利益 (人身保险) / additional charges 附加费 / additional clauses to a contract 合同的附加条款 / additional conditions 附加条件 / additional commitments 追加的投资, 追加承诺 / additional costs 附加成本 / additional duty 追加关税 / Additional duty will have to be paid. 必须支付追加关税。 / additional expenses 追加费

用, 附加费用 /additional finance 额外资金 /additional freight 附加运费 /additional insurance 附加保险, 加保 /additional investment 额外投资 /additional order 追加订单 /additional payments 额外付款 /additional premium 附加保费 /additional protocol 附加议定书 /additional rate 附加运费率 /additional special contribution 额外特别捐款 /additional tax 追加税

add-on n. 比例附加(或比例运价)

address [ə'dres] **I n.** 通讯处, 住址; (信上的) 称呼: My business address and phone number are printed on the card. 我的营业地址和电话号码都印在名片上. /cable address 电报挂号 /home address 家庭住址 **II vt.** 写信给, 在信封、邮包等上写姓名地址; 向... 讲话: to address a letter or a parcel 给信或包裹写上姓名地址 /Please address your enquiries to the manager. 请将贵方的询盘寄给经理. /a letter addressed to the managing director 一封写给总经理的信 /an incorrectly addressed package 一个地址写得不对的包裹

address commission n. 回佣, 委托佣金; 租船代理佣金

addressee [æd're'si:] **n.** 收信人, 收件人, 抬头人

adequate [ædɪkwɪt] **a.** 足够的, 充分的, 适当的: adequate gold and foreign exchange reserve 足够的黄金外汇储备 /The supply is not adequate to the demand. 供不应求 /to operate without adequate cover 在没有充分的保险保护下操作

adhere [əd'hɪə] **vt.** 坚持; 粘着(后接 to): adhere to one's ideas 坚持自己的观点 /adhere to one's opinion 固执己见

adherence [əd'hɪərəns] **n.** 坚持; 依附; 遵守; 加入(条约)

adhesion [əd'hɪʒən] **n.** 支持; 粘着; 同意加入(条约)等: adhesion contract 服从契约; 不经谈判由一方事前制定的合同 /adhesion to the protocol 加入议定书

adjourn [ə'dʒɔ:n] **vt. vi.** 使中止; 暂停: adjourn a meeting 休会 /The chairman

adjourned the meeting until four o'clock. 主席暂停会议, 4点钟继续举行. /The meeting adjourned at midday. 会议于正午暂停。

adjournment [ə'dʒɔ:nmənt] **n.** 休会; 闭会: She proposed the adjournment of the meeting. 她建议休会。

adjudicate [ə'dʒu:dikeɪt] **vt. & vi.** 宣判; 裁决: to adjudicate a claim 裁决一起关于索赔的要求 /to adjudicate in a dispute 裁决争端 /He was adjudicated bankrupt. 他被宣判破产。

adjudication [ə'dʒu:dɪ'keɪʃən] **n.** 判决; 裁定: adjudication of bankruptcy 宣判破产

adjudicator [ə'dʒu:dikeɪtə] **n.** 判决者; 裁定者

adjust [ə'dʒʌst] **vt.** 调整; 使适合; 理算: to adjust accounts 调整帐目 /to adjust the letter of credit 修改信用证 /to adjust prices to take account of inflation 调整价格把通货膨胀考虑进去 /Prices are adjusted for inflation. 由于通货膨胀而调整价格. /Saudi Arabia will no longer adjust its production to match short-term supply with demand. 沙特阿拉伯将不再调整生产使短期供给与需求相适应。

adjustable [ə'dʒʌstəbl] **a.** 可调整的: adjustable peg 可调整的钉住(指固定汇率和可变动汇率之间的一种折衷性汇率, 容许汇率在一定限度内上下浮动) /adjustable policy 可调整的保险单 /adjustable premium 可调整的保险费

adjuster [ə'dʒʌstə] **n.** 调整者; 理算人, 理算师

adjustment [ə'dʒʌstmənt] **n.** 调整, 调节; 海损理算: adjustment costs 理算费用 /adjustment fee 理算费 /adjustment letter 平均海损理算书 /adjustment of average (or; average adjustment) 海损理算 /adjustment of claims 赔款计算(书) /adjustment of exchange rate 调整汇率 /adjustment of general average 共同海损理算 /adjustment of loss 损失理算 /adjustment of prices to take account of rising costs 鉴于成本上升而调整价格,

adjustment of seasonal variations 按季节变化调整 / adjustment of transport losses 理算运输损失 / wage adjustment 工资调整 / to make an adjustment to salaries 调整薪水 / tax adjustment 税收调节

adman ['ædmæn] *n.* 广告员 (*pl.* admen)
: The admen are using balloons as promotional material. 广告员正在用气球作为打广告的材料。

admin ['æd'min] *n.* 行政管理工作, 尤指日常文书工作; 管理人员 (非正式用词, 没有复数形式, 但可作复数用)
: All this admin work takes a lot of her time. 所有这一切行政管理工作花费她大量的时间。 / There is too much admin in the job. 这项职务里有过多的文书工作。 / Admin costs seem to be rising each quarter. 行政管理费用似乎每个季度在上升。 / Admin say they need the report immediately. 管理人员说他们立刻需要这份报告。

administer ['æd'ministə] *vt.* 管理; 执行
: She administers a large pension fund. 她管理一大笔退休金资金。 / to administer arbitration 执行仲裁 / administered price 管理价格 (指由制造厂商确定, 零售商不能改变的价格) / administered rates 规定的费率 / administering authority 行政管理当局

administration [æd'minist'reiʃən] *n.* 管理; 行政; 经营; 执行
: administration cost 管理成本 / administration expenses 管理费用 / administration of justice 司法裁判, 执法 / administration of the fund 资金管理 / administration office 办公室; 码头管理所

administrative [æd'ministrə'tiv] *a.* 管理的, 行政的
: administrative authorities 行政当局 / administrative arrangement 管理上的安排 / administrative budget 管理预算, 行政预算 / administrative channel 行政渠道 / administrative details 管理细则 / administrative expenses 管理费用 / administrative framework 管理机构, 行政机构 / administrative management 行政管理 / administrative pro-

tection 行政性保护, 行政性贸易保护 / administrative regulations 行政规章 / administrative remedies 行政解救办法; 行政上的赔偿 / administrative rules 行政管理条例

administrator [æd'minist'reitə] *n.* (公司) 管理人; 遗产管理人; 主管

admirable ['ædmərəbl] *a.* 可钦佩的; 令人羡慕的

admiralty ['ædmərəlti] *n.* 海事法, 海事法庭 / an admiralty chart 海图 / an admiralty court 海事法庭 / admiralty jurisdiction 海事管辖权 / admiralty law 海事法, 海上法 / admiralty measured mile 海里

admiration [ædmə'reiʃən] *n.* 钦佩; 羡慕

admire [æd'maɪə] *vt.* 钦佩; 赞赏; 羡慕
: We admired her for her bravery 我们很钦佩她的勇敢。

admission [æd'miʃən] *n.* 允许进入; 承认; 入场费
: admission to a school 准许入学 / admission of alien 外国人的入境许可 / admission of liability 承认责任 / admission temporaire 临时许可进口, 免税进口 / There is a \$2 admission charge. 有一笔2美元的入场费用。 / Admission is free on presentation of this card. 出示这张卡片可免费入场。 / free admission on Sundays 星期日免费入场 / He had to resign after his admission that he had passed information to the rival company. 他在承认已向竞争对手公司传递情报之后, 不得不辞职。

admit [ə'dmit] (*admitted; admitting*) *vt.* 允许... 进入; 容纳; 承认; 让... 享有
: Old age pensioners are admitted at half price. 老年领退休金者享有半价优惠。 / The chairman admitted he had taken the cash from the company's safe. 董事长承认 he 已从公司保险箱里取走现金。 / Children are not admitted to the bank. 不允许孩子进入银行。

admittance [æd'mitəns] *n.* 进入; 允许某人进入
: No admittance except on business 除公务者莫入

admixture [æd'mikstʃə] *n.* 杂质

adopt [ə'dɒpt] *vt.* 采用; 接受; 正式通过

to adopt a resolution 通过决议 /The proposals were adopted unanimously. 提议被一致通过。

adoption [ə'dɒpʃən] *n.* 采用; 接受; 正式通过 adoption by consensus 协商一致通过

ADP (automatic data processing 的缩写) 自动数据处理; ADP equivalent 自动数据处理上相当于签字的方式

ADR (American Depositary Receipts 的缩写) 美国预托证券

adult ['ædʌlt] *n.* 成年人 **II a.** 成年人的

adulterant [æ'dʌltərənt] *I a.* 掺杂的, 掺假的 **II n.** 掺杂物, 掺假货

advance ['ədʋɑ:ns] **I vt.** 推进; 提出; 提前; 贷(款); 预付; 提高(价格等): to advance booking 提前预订 /The bank advanced him of £10 000 against the security of his house. 银行以他的房屋作为抵押贷款给他一万英镑。/The date of the Annual General Meeting has been advanced to November 10th. 一年一度的全体股东会议提前到 11 月 10 日(召开)。/The meeting with the French distributors has been advanced from 11:00 to 09:30. 与法国批发商的会面从 11 点提前到 9 点半。/to advance annual leave 提前一年一度的休假 /to advance arrangement (交运前) 预先联系, 预先安排 /to advance deposits 预缴押金, 预存款项 /to advance freight 预付运费 /to advance payment of premium 预缴保险费 /to advance refunding 提前转期, 套期转换(债券) /to advance remittance 预付汇款 /to advance settlement of export exchange 预交出口外汇 **vi.** 前进; 进展; (物价) 上涨; 在(质量地位等方面) 提高; 提升: Prices generally advanced on the stock market. 在股票市场, 价格一般会提高。/to advance by overdraft 透支 /to advance in price 涨价 **II n.** 前进; 进展; (价格, 工资等) 增长; 增高; 预付; 预付款; 贷款; bank advance 银行预付 /a cash advance 现金预付 /to receive an advance from the bank 收到银行一笔预付款 /to make an advance of £100 to

someone 给某人预付 100 英镑 /to pay an advance against a security 凭抵押品预付款 /an advance against collateral 凭担保预付款 /an advance copy 预发件, 预发本 /advance-decline line 股票价格涨落线 /an advance notice 预先通知 /an advance price 预付价格 /an advance sample (卖方) 预先寄发的样品 /Can I have an advance of £120 against next month's salary? 我可以从下个月的薪水中预支 120 英镑吗? /You must give seven days' advance notice of withdrawals from the account. 你必须提前 7 天通知银行从帐户取款。/in advance 预先 price fixed in advance 预先固定的价格 /freight payable in advance 预付的运费

advanced [ədʋɑ:nst] **a.** 先进的; 前进的; 预先的: advanced charge 预付费用 /advanced fixation certifications 事先订价证明 /advanced freight 预付运费 /advanced rental payment 租金预付款

advantage [ədʋɑ:ntɪdʒ] **n.** 有利条件; 优点; 优势; 优越; 利益: This university has many advantages. 这所大学具有许多优点。/Fast typing is an advantage in a secretary. 快速打字是从事秘书工作的一个有利条件。/Knowledge of two foreign languages is an advantage. 懂得两门外语是一种优势。/There is no advantage in arriving at the exhibition before it opens. 在展销会开馆之前到达没有好处。/to have an advantage over ... 胜过, 优于 /to take advantage of sth. 趁机利用某件事 /take advantage of somebody 欺骗或捉弄某人 /to the advantage of someone 对某人有利 /turn to advantage 使转化为有利

adventure [əd'ventʃə] **n.** 冒险; 惊险活动

adverse [ədʋə:s] **a.** 相反的, 相逆的, 反对的: adverse balance of trade 贸易逆差 /an adverse balance of payments 国际收支逆差 /adverse trading conditions 不利的贸易条件

advertise [əd'vetaɪz] **vt. & vi.** 登广告: to advertise a vacancy 为(职位)空缺登广告(招聘人员) /to advertise for a secre-

tary 为招聘秘书登广告 /to advertise a new product 为新产品登广告

advertisement [əd'vertɪsmənt] *n.* 广告;

We put an advertisement in the paper. 我们在报上登广告。/She found her job through an advertisement in the paper. 她通过报纸登的一则广告找到了工作。/classified advertisements (or: small advertisements) 分类广告, 指报纸上在特别的标题(如: "jobs wanted" 招工, "property for sale" 财物出售等)下刊登的广告: Look in the small advertisements to see if anyone has a computer for sale. 在分类广告中找一找, 看是否有人出售计算机。/advertisement manager 报纸广告经理(指负责报纸广告专栏的经理)

advertiser [ˈædvətaɪzə] *n.* 广告人, 登广告的人或公司: The catalogue gives a list of advertisers. 商品目录提供了登广告的公司名单。

advertising [ˈædvətaɪzɪŋ] *n.* 广告(指广告活动总称): advertising agency 广告代理公司 /advertising agent 广告代理商 /advertising budget 广告预算 /advertising campaign 广告运动 /advertising contract 广告合同 /advertising expenses 广告费用 /advertising fee 广告费 /advertising manager 公司广告部经理(负责公司产品广告的经理) /advertising media 广告手段, 广告传播媒介 /to take advertising space in a paper 在报上登广告 /Her husband works in advertising. 她的丈夫从事广告工作。/She has a job in advertising. 她干广告业这一行。

advice [əd'veɪs] *n.* 劝告; 意见; 通知(注意: 没有复数形式): advice for collection 托收委托书 /advice for (or: of) collection of documentary bill 跟单汇票托收委托书 /advice note 货物通知单(货单) /advice of arrival 到货通知, 抵港通知 /advice of authority to pay 授权付款通知书 /advice of bill accepted 承兑票据通知 /advice of bill paid 票据付款通知 /advice of circumstances preventing carriage 载运受阻通知书 /ad-

vice of circumstances preventing delivery 交货受阻通知书 /advice of drawing 提款通知, 汇票通知书 /advice of fate 出险事故通知书 /advice of letter of credit 信用证通知 /advice of loss 损失通知书 /advice of shipment 装船通知, 装运通知 /advice of shortage 短缺通知书 /as per advice 根据货物通知单上所写的(货物) /We took the accountant's advice and sent the documents to the police. 我们采纳会计师的意见, 把单据送交警察当局。

advise [əd'veɪz] *vt.* 劝告; 忠告; 建议; 通知: We are advised that the shipment will arrive next week. 我们接到通知这批货物下周抵达。/We are advised to take the shipping company to court. 人家建议我们向法院起诉该船公司。/to advise against... 建议不要做某事: The bank manager advised against closing the account. 银行经理建议不要结清银行户头。/My stockbroker has advised against buying those shares. 我的股票经纪人已经建议不要购买这批股票。/advising bank 通知银行 /advising commission 通知手续费

adviser (or: advisor) [əd'veɪzə] *n.* 劝告者; 顾问: She is consulting the company's legal adviser. 她正在向公司的法律顾问咨询。/financial adviser 金融顾问

advisory [əd'veɪsəri] *a.* 劝告的; 顾问的; 咨询的: advisory opinion 咨询意见 /advisory service 咨询服务 /advisory services for the multilateral trade negotiations 多边贸易谈判咨询服务

advocate [ˈædvəkeɪt] *n.* 辩护人

aerial [ˈeəriəl] *I a.* 航空的; 空气的 *II n.* 天线

aeroplane [ˈɛərəpleɪn] *n.* (英) 飞机

affair [ə'feə] *n.* 事; 事情; 交易: Are you involved in the copyright affair? 你卷入这笔版权交易吗? /His affairs were so difficult to understand that the lawyers had to ask accountants for advice. 他的买卖交易是那么令人难以理解, 以至于律师不得不向会计师咨询。