

A Handbook of

English ⇌ Chinese

Terminology
for
Business

英汉 / 汉英

商务词汇实用手册

宋志勤 主编

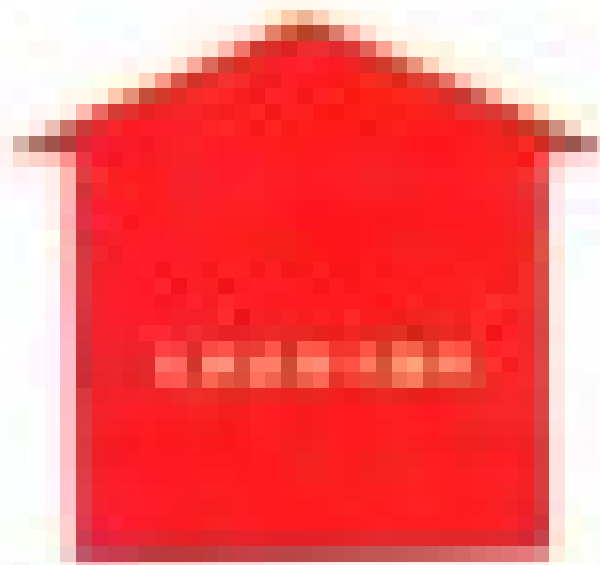
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英 汉 互 译

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张 颖 编



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序 言

《英汉/汉英商务词汇实用手册》选编了 2000 个常用商务英语单词并配有约 7500 条用例和约 10000 条汉英商务术语词汇,适用于从企业经营到进出口业务等经济、金融和贸易各个领域,可作为大、中专院校外贸英语、财经、金融等专业学员学习经贸基础英语的工具书,也可供工商企事业单位涉外业务人员及管理人员参考。

本着实用之目的,本书由英汉常用商务词汇和汉英分类商务词汇两大部分组成。英汉常用商务词汇部分,各词条释义精当,例句充实,不少例句选自最新英文商务书刊、契约及路透社经济新闻,还配有英文商务电报、电传实例;此外,每个词目后附有其常见缩略形式。这些都有助于使用者正确理解和掌握在会话、阅读、写作、函电编译及其他经贸实务或教学活动中所要求的英文单词、术语、并为使用者填制与编译单证、信函、文稿、电讯等提供了便利。

汉英分类商务词汇共分成 24 类,依据经贸实务类别与交易过程划定。每一类按汉字笔划顺序先后编排,目录中列出每类的关键词,检索方便。

本书在编写过程中参考引证的国内外经贸书刊、文章较多,限于篇幅不能一一列举,特此向编著者致谢。此外,还得到了江西进出口商品检验公司陈高平同志的帮助,藉此表示感谢。

因编者业务水平所限,加之匆匆付梓,谬误难免,请行家及读者斧正。

宋志勤

1994 年 11 月

使用说明

本手册分英汉常用商务词汇和汉英分类商务词汇两个部分,两部分互为补充,为方便使用,作如下说明:

一、英汉部分:

1. 词条 词目采用美式英语拼写法;其缩略形式用大写并用方括符“[]”标出,若有两种缩略形式,中间用竖线隔开。圆括符内字母可省略。

2. 词条顺序 严格按照字母先后顺序排列,不考虑是否大写、有无连词号、斜线或其他标记。词条内容顺序为:词目词—词目词缩略形式—词性—词义—例句—中译文。

3. 词性 采用通用的缩写形式,如下:

<i>n.</i> 名词	<i>a.</i> 形容词	<i>v.</i> 动词
<i>vi.</i> 不及物动词	<i>vt.</i> 及物动词	<i>ad.</i> 副词
<i>prep.</i> 介词	<i>conj.</i> 连词	

4. 词义 同一义项内,语义相近的若干释义用逗号隔开,语义相差较远者用分号隔开。

5. 例句 每个词条中均有若干例句,例句中本词及其变体均以斜体字印出,例句的先后依本词含义与对应的词义先后排列。电报、电传文例采用大写形式。

6. 中译文 一个例句仅提供一种译文。

二、汉英部分

1. 按经贸实务范畴与交易过程将商务词汇分为 24 类,每类按内容分为若干项,每项又按字数多寡分成若干组,每组再按汉字笔划顺序排列。

2. 笔划先后顺序如下表:

名称	顺序	正 笔	顺序	变 体
横	1	一	9	フ ㄣ ㄣ 乙
竖	2	丨	8	┘ ㄥ ㄥ ㄣ
撇	3	ノ	7	ㄥ ㄣ
捺	4	ㄣ	6	ㄣ ㄣ
点	5	丶	5	ㄣ

说明:以词目首汉字的第 1、2 笔和末尾 1、2 笔构成笔划顺序,正笔与变体顺序和为 10,起笔为横的笔划为横的变体,依此类推。例如查“市场价格”一

词、先查到第四类《成本与价格》，找到“价格”项，4字组，“市”的笔划顺序为5192。又如查“固定资产审计”，先翻到第21类《会计与审计》的页码，找到“审计”项，6字组，以首字“固”的笔划2911，确定其所在位置。为了避免重复，同一术语中有两个或两个以上的关键词，而又属于本书24类中不同类别时，该术语仅归入后一词所在类别。如“产品质量”一语，查第八类《质量与数量》的“质量项”，4字组，5113即为其所在位置。而在第3类《商品与商号》中“产品项”里不再例出来。同样，“市场经济”一术语，也只在《经济与贸易》类中例出。有时候，为方便起见，也有少量重复。如“检验证书”，既可在第16类《商检与报关》中查到，又可在第24类《书信与电讯》中找到。

3. 英文名词一般用单数形式，必要时才用复数形式；冠词一般都省略，同一词目中如有若干动词者，第一个动词前加“to”，其余略去。

4. 括号内词语，表示可换用，或为缩略形式。

目 录

序言	
使用说明	
一、英-汉常用商务词汇	
二、汉-英分类商务词汇	
1. 经济与贸易	
2. 商业与商人	
3. 商品与商号	
4. 市场与生产	
5. 成本与价格	
6. 资本与利润	
7. 协定与合同	
8. 质量与数量	
9. 颜色与包装	
10. 广告与标志	
11. 询价与报盘	
12. 销售与购买	
13. 货物与货样	
14. 订货与交货	
15. 租船与货运	
16. 商检与报关	

CONTENTS

Preface	
Guide to the Use of the Handbook	
Part I: Practical Usages of English-Chinese Terminology for Business with Chinese Translation	(1)
Part II: Classified Chinese-English Terminology for Business	(240)
1. Economy and Trade	(241)
economy economics economic trade trading transaction business	
2. Business and Businessmen	(245)
dealer merchant agent businessman commerce commercial business broker market	
3. Merchandise and Firms	(248)
goods commodity product ware article merchandise sample firm company partnership corporation corporate business incorporation shop store office exchange house center	
4. Markets and Production	(256)
market production productive produce	
5. Costs and Prices	(260)
6. Capital and Profits	(267)
7. Agreements and Contracts	(272)
8. Quality and Quantity	(278)
quality quantitative output weight volume tare ton	
9. Colors and Packing	(282)
blue yellow grey black red green color pack package packing packaging	
10. Advertising and Marks	(284)
advertising advertisement mark trademark brand label	
11. Inquiries and Offers	(288)
offer inquiry bid tender quote	
12. Sales and Purchases	(290)
sale sell buy distribution retail marketing consignment arbitrage hedge shopping procurement order auction vendor seller buyer	
13. Cargo and Sample	(297)
goods futures merchandise cargo load grocery article product sample sampling	
14. Order and Delivery	(301)
order delivery deliver	
15. Chartering and Shipping	(303)
ship boat steamer carrier vessel liner barge tug stowing sweeping cabin compartment hold port charter	
16. Inspection and Declaration	(309)
inspect inspection test examination survey certificate declaration customs tariff duty clearance bond	

17. 保险与索赔	17. Insurance and Claims (311) risk insurance insure assurance guarantee warranty cover coverage underwriting policy damage loss claims
18. 税收与关税	18. Tax and Duty (316) tax duty tariff due taxation exemption tax-free non-taxable dutiabale
19. 单证与票据	19. Documents and Bills (321) bill B/L waybill policy quotation note list account declara- tion invoice warrant schedule L/C credit license paper check (cheque) draft instrument certificate receipt document voucher
20. 结算与支付	20. Settlement and Payment (329) pay payment payable money account sum endorsement ac- ceptance settlement liquidation clearing clearance
21. 会计与审计	21. Accounting and Auditing (335) accounting accountant account audit entry ledger journal book statement sheet table schedule summary register bal- ance record
22. 银行与金融	22. Banks and Finance (345) bank banker banking deposit loan credit finance financing in- tersest rate money currency exchange arbitrage trust mort- gage collateral guarantee security securities
23. 证券与投资	23. Securities and Investment (354) investment invest securities bond instrument portfolio stock share dividend debt debenture futures option
24. 书信与电讯	24. Letters and Telecoms (360) letter certificate cable telegram telegraph telex mail computer television telephone communication communicate

英-汉常用商务词汇

Practical Usages of English-Chinese Terminology for Business

A

abandon [ABAND] *v.* 放弃; 交给, 交还; 委付:

We *abandon* the right to the insured property. 我方放弃对投保财产所拥有的权力。If the project is *abandoned* in whole or part, the Architect shall paid his compensation services. 如果该工程部分或全部放弃, 建筑师应得到劳务补偿。In case a constructive total loss is claimed for, the insured shall *abandon* to the Company the damaged goods and all his rights and title pertaining thereto. 如果就推定全损提出索赔, 被保险人应将受损货物及其一切权益委付给保险公司。

abandonment [ABANDT] *n.* 放弃; 委弃, 委付:

The architect received a written notice of *abandonment* of the project. 承建人收到了工程停建的书面通知。The buyer finally decided on the *abandonment* of an action. 买主最后决定放弃诉讼。The measures taken by the Insured shall not be considered as a waiver of *abandonment*. 被保险人所采取的措施, 不应视为放弃委付的表示。

abate [ABT] *v.* 减少; 减价; 撤消(法令), 废除:

The payments required by them shall be likewise *abated*. 对方要求支付的款额将相应地减少。Demand has considerably *abated*. 需求已大大减少了。This law was *abated* on December 1, 1993. 此法已于1993年12月1日废除。

abatement [ABTMT] *n.* 削减; 降低; 减少:

The Purchaser will not be entitled to any *abatement* of reduction in the purchase price. 买方无权削减售货价。The price admit no *abatement*. 此价格不容许降低。There is no *abatement* from the

price asked. 该开价不可以降下来。

abide [ABD] *v.* 遵守; 坚守; 承担:

All of production should *abide* by standards. 必须按标准组织整个生产。Both parties agree to *abide* by the decision of the arbitrators. 双方同意遵守仲裁人的裁决。Both parties must *abide* by the contract terms which we have agreed upon and signed. 合同双方都必须遵守业已达成并签定的条款。You must *abide* by the results of your errors. 贵方必须承担因失误造成的后果。

ability [ABLTY] *n.* 能力, 才能:

We have full confidence in your sales *ability*. 我们完全信赖你的推销能力。Generally speaking, where a company has been established for many years, it can be expected to possess basic technical and marketing *abilities*. 一般说来, 创立多年的公司可望具备基本的技术和经营能力。Growth and success are based to a large extent on an organization's *ability* to introduce new products or services. 企业的发展和成功很大程度上取决于其推出新产品(或服务项目)的能力。

able [BL] *a.* 能够; 能干的:

If you endorse the B/E, you will be *able* to transfer ownership. 汇票背书后, 就能够转让出去。RE INFMTN SHUDBE *ABLE* TO ANS SHORTLY, 有关消息, 日内谅可回复。The recruitment of *able* employees is demanding. 急需招聘有才干的职工。

abnormal [ABNML] *a.* 不正常的; 非常的;

We do not think such an *abnormal* phenomenon will last long. 我们认为这样的反常现象不会持续很久。He picked out extra ordinarily *abnormal* species. 他选出非常特别的种类。

aboard [ABD] *prep. & ad.* 上船; 在船(飞机、车)上:

We stack containers on slave trailers and drive them *aboard* the ship. 我们把集装箱堆在拖车上然后开上轮船。The plane crashed, killing all 217 *aboard*. 飞机坠毁了, 机上217人全部遇难。

abolish [ABLSH] *vt.* 废除, 取消:

These laws are contradictory to each other, and it is quite necessary to *abolish* or revise them. 这些法律相互抵触, 很有必要将它们废除或者修订。It reduced or *abolished* export taxes on jute, tea, shrimp, and other agricultural exports, which helped to sustain growth in agricultural exports. 黄麻、茶叶、虾及其它农产品的出口税的削减或废除, 促进了农产品出口的持续增长。

about [ABT] *ad. & prep.* 约, 大约; 接近于; 关于, 就:

We found your price *about* 20 percent higher than that of last Spring. 我们发现贵公司价格比去年春天高出约20%。*About* 375 drums were found damaged upon arrival of the consignment at the port of destination. 货物到达目的口岸时, 发现大约有375桶破损了。When the two parties were *about* to come to terms on a deal of 200,000 metric tons of light crude oil, the news came that the Iran-Iraq War had broken out. 双方就20万吨轻原油的谈判即将达成协议时, 传来了两伊战争爆发的消息。During the last fall fair we had several rounds of discussions *about* the outstanding claims. 上次秋交会上, 我们就悬而未决的几笔索赔进行了多次洽谈。RGRT TO RCV UR CMPLNT ABT THIS LOT INFERIORITY TRACG OUR RCRDS FIND THAT SHPT OF WRONG GDS DUE TO MISTAKE IN PACKG DEPT SRY FOR CARELSNS ON OUR PART 很遗憾, 接此一货物不良抱怨, 已查我方记录, 发现为出货部之误装所致。歉谅我方之疏忽。

abridgment [ABRDGT] *n.* 删节, 节略:

Cancellation of this agreement or modification or *abridgment* thereof by

amendment shall not avoid the liability of the Principal to the Agent. 本合同的撤消、修订或删节均不得免除委托人的代理人所承担的责任。

abroad [ABRD] *ad.* 在(到) 国外; 异地:

If you want to send money *abroad* ask for a Barclays International Money Order. 如果要向国外汇款, 可索取巴克莱斯国际汇款单。orders from *abroad* are rather heavy recently. 最近国外下来的订单特别多。We thought there might be a sales potential *abroad*. 我们认为它在国外市场具有销售潜力。If the value of the foreign currency takes a fall, the exporter may have to raise his prices *abroad* in order to make a profit. 如果该外币价值下跌, 出口商就可能提高其外销价格以便获利。We'll do everything possible to prevent defective commodities from going *abroad* 我们将尽一切可能阻止次品出口。

abrogate [ABRGT] *vt.* 废除, 不生效(法令、合同、契约):

Neither a court nor a statute can, however, *abrogate* a treaty as an international contract. 一条约作为国际间合同, 不是哪一个国家法院或法令能够废除的。This Agreement shall not thereby be *abrogated* but shall continue to apply to any and all other territories. 本协议不但不会作废, 而且还将继续适用于其他任何区域。

absence [ABS] *n.* 缺席; 无; 缺乏:

In the *absence* of the president, the Vice-president shall perform the duties of the president. 公司总裁不在时, 副总裁代行其责。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。Generally we cover insurance WPA & War Risk in the *absence* of definite instructions from our clients. 当客户无明确要求时, 我们一般承保水渍险和兵险。One of the deficiencies in Chinese export performance in the past was *absence* of new products and design. 中国以往出口贸易中的缺陷之一是缺乏新产品和新

式样。

absolute [ABSLT] *a.* 完全的, 绝对的; 确实的:

The Carrier shall have an *absolute* lien upon the goods for all freight until paid. 在全部运费付清之前, 承运人对货物拥有绝对留置权。The Franchisor shall have the *absolute* right to inspect at any and all reasonable times the shop and the supplies, merchandise and personnel of the Franchisee. 许证方具有绝对权力, 可在任何和合适的时间里对该商店、材料、产品及受让方职员进行检查。He is the *absolute* owner of the legal and beneficial title to the property. 他是该财产的确切主人, 拥有该财产的法定的、实际的所有权。

absolutely [ABSLTY] *ad.* 绝对地, 完全地:

The distributor agrees to guaranty *absolutely* and unconditionally the payment of all sight drafts against bill of lading. 经销商同意绝对并无条件地保证跟单即期汇票付款。The goods are now *absolutely* useless either to our customers or to us. 这批货物无论是对我方客户还是对我们都毫无用处。

absorb [ABSORB] *vt.* 吸收, 承担; 分摊; 吞并:

It depends on how much money China can effectively *absorb*. 这取决于中国能有效地吸收多少资金。The Consignor shall *absorb* insurance premium and warehousing charges up to the date of delivery to customers. 寄售人负担货物售出前的保险费和仓储费。We can *absorb* the loss of the subsidiary. 子公司的损失由我们承担。The operations manager should understand the basis adopted by the accounting function for *absorbing* overhead costs. 经营厂长应当知道会计职能部门采用的分摊间接成本费用的依据。Many small businesses were *absorbed* by larger ones. 许多小企业被大企业吞并了。Salaries and so on *absorbed* all the profits. 工资等等挤占了全部利润。

abstract [ABST] *a. & n.* 抽象的; 摘要:

His plans were too *abstract* to be put into operation. 他的计划太不具体, 无法付诸实施。Please write an *abstract* of this contract. 请拟一份本合同的摘要。The First Party shall furnish and deliver to the Second Party within 30 days from the date hereof, a complete *abstract* of title to the real estate. 即日始三十天内甲方提交乙方一份完整的该不动产的产权证明书。

abundance [ABNDNC] *n.* 丰富, 充裕:

The developing countries with relative *abundance* of natural resources have good prospects. 拥有丰富自然资源的发展中国家有良好的前景。Oil was found in *abundance* in that area. 那个地区发现了丰富的石油。

abuse [ABUSE] *vt. & n.* 滥用, 乱用; 弊端, 腐败:

Don't *abuse* advertising. 不要滥做广告。The commission of enquiry found a number of *abuse* in the granting of import licences. 调查委员会查出进口许可证发放过程中的一些腐败现象。We've worked hard to get such trade *abuse* out. 我们一直在尽力消除这类商业弊端。

accept [ACPT] *vt.* 收, 接受; 承担, 承兑:

Travellers checks are *accepted* by large department stores and hotels. 大百货公司及大宾馆都接受旅行支票。Buyer shall *accept* second quality up to 5 percent of the total quantity with an allowance of 5 percent. 次等品质在总数量的5%以内者, 以减价5%为条件, 买方应接受。As a rule we don't *accept* D/P payment terms. 按惯例我方不接受付款交单方式。Your unit price is 50 dollars higher than we can *accept*. 贵方单价比我们能承受的高出50美元。When the bank presents the bill to the drawee he must either pay it immediately or *accept* it by writing "accepted" on it. 银行把汇票交给受票人时, 受票人要么立即付款, 要么在汇票上签上“承付”字样以示承兑。UR OFR OF JUN4 WE CAN ACPT IF USD30. 贵公司六月四日报价, 如30美元可行, 我方愿意接受。

acceptable [ACPTB] *a.* 可接受的, 可承兑的; 舒适的:

U. S dollars are *acceptable* as payment in shops all over the world. 美元作为支付手段各国商店均认可。On the whole your offer is *acceptable* but we can't agree to your terms of delivery. 总的来说, 贵方报价可以接受, 但我们不能同意交货条件。YTLXJUN8 ACPTBL IF USD20 贵公司六月八日报价, 若为20美元, 我方接受。An IMO is *acceptable* to banks in the United Kingdom. 英国各家银行都承兑国际汇票。If our price is found *acceptable*, please let us have your order for our confirmation as soon as possible. 如果价格合适, 希速来定单, 以便我公司确认。

acceptance [ACPTNC] *n.* 接受, 认可; 承兑; 承兑票据:

Shipment will be made within 15 days from *acceptance* of your order. 接受定单后15天内交货。Notice of such *acceptance* shall be in writing. 此类确认通知应书面表达。The shipping documents are to be delivered against *acceptance*. 付款后交单。(或承兑交单)。The *acceptance* rate went up last week. 承兑利率上星期已上浮。The Carrier shall have a general lien on all of the merchandise, drafts, and trade *acceptance*. 承运人对全部商品、汇票和商业承兑票据拥有一般留置权。

acceptor [ACPTR] *n.* 承兑人; 受票人, 验收人:

The drawee writes the date and his name across the face of the bill, and becomes the *acceptor*. 付款人在汇票正面注明承兑日期并签名, 即成为承兑人。The drawer and *acceptor* must be different persons. 开票人和受票人不能是同一个人。

access [ACS] *n.* 进入; 接近; 可取得; 通路; 准入待遇:

Acquisitions provide a quick and easy way to gain *access* to new markets. 企业兼并提供一条进入新市场的捷径。One advantage is that you have instant *access* to the market. 一大好处是贵方

可直接进入市场。Party B shall permit Party A free *access* to the equipment during the period when the latter is scheduled to be maintained. 在设备计划维修检查期间, 乙方应允许甲方自由接近设备。He has *access* to large amounts of venture capital. 他能搞到大量的投机资本。Such goods are typically granted unrestricted tariff-free *access* 这些商品获得不受限制、免征关税进口的特别待遇。

accessible [ACCSBL] *a.* 可进入的; 易接近(得到)的:

This is an *accessible* port. 这个港口允许进出。The existing contracts for supplies are not *accessible*. 现有的供货合同查看不到。Locating at the market center, he is *accessible* to the maximum possible number of shoppers. 该零售商处在市场的中心位置, 易获得可能最大数量的顾客。Proper books of account and other records shall be freely *accessible* to the partners at any reasonable time. 合营公司对其从事的业务要有完整的帐目和其他记录, 并允许合营各方在适当时间随意查看。

accident [ACDNT] *n.* 事故, 事件; 意外:

We put in an insurance claim after the *accident*. 事故发生后我们提出了保险索赔。The *accident* was caused by rough unloading at the port. 事故是由于港口野蛮卸货造成的。OWING ACDNT IN MACHS OF OUR MKRS FCTRY CANT SHP IN FULL BY AUG31 AS ARNGD ONLY 100 SETS PSBL 因我方厂家发生机械事故, 8月31日前无法全部交货, 仅可能安排100部。Quality products and services never make it to market by *accident*. 优质产品与服务成功地进入市场决不是偶然的。

accommodation [ACCMDTN] *n.* 住宿; 通融; 调解; 贷款:

I will send you the details of travel and *accommodation*. 我们会给你寄去有关旅行和住宿安排的详细资料。WE ARE NEGOG FOR FREE ACCMDTN N RTRN AIR TRNSPRTTN BTWN TOK Y NDL WL TLX REPLY BY

AFTRNN OF JUN6 我们正在交涉免费住宿、东京至新德里之往返车票,6月6日下午电复。It would be an *accommodation* to me if you could wait some days for the money. 请通融一下,让我过几天再付钱吧。The bankrupt and his creditors arranged an *accommodation*. 破产者与债权人之间得到调解。I have obtained an *accommodation* of 15,000 dollars. 我已获得一万美元的贷款。

accompany [ACCOMPNY] *vt.* 伴随; 兼带; 陪同:

Beginning July 1, cash must *accompany* all orders. 7月1日开始,所有订单须随附现金。The contract was *accompanied* by a covering letter. 合同附着一封说明信。Your draft must be *accompanied* by the shipping documents. 贵方汇票须携带装运单据。We expect the letter of hypothecation will *accompany* the bill. 希望质押书与汇票一道寄来。My engineer is *accompanying* me on the trip. 本公司的工程师这次也陪着我来了。

accord [ACD] *v. & n.* 给予; 相符; 一致: The bank clerk *accorded* the bill a second reading. 银行职员复查了那张汇票。The Contracting Parties shall *accord* each other most-favored-nation treatment. 缔约双方应相互给予最惠国待遇。All works should be in *accord* with the Laws and the local utility regulations. 全部工程应当恪守法律和地方公用设施管理规则。

accordance [ACDNC] *n.* 按照, 根据; 一致, 符合:

Customs authorities work closely with the central bank to ensure that goods are only imported or exported in *accordance* with current regulations. 海关同中央银行紧密地合作,以确保货物只能按照现行的管理条例进口或出口。The owner shall compensate any increased cost to the architect in *accordance* with the terms and conditions of this agreement. 按照本协议条款规定,业主须向建筑师支付增加的任何费用。The contents of the covering Letter of Credit shall be in strict *accordance* with the

stipulations of the Sales Contract. 信用证内容应与售货合同的规定完全一致。We regret to inform you that the goods are not in *accordance* with your samples. 我们很遗憾地奉告:到货与样品不符。

according [ACC] *ad.* 依照, 根据:

Partnership profits and losses are divided among partners *according* to the sharing agreement. 合伙损益应按照分配协议在合伙人之间进行分配。May we understand that the cargo was shipped strictly *according* to schedule? 我们想知道货物运送是否严格遵守时间表? There is always a risk in buying, sight unseen, *according* to a manufacturer's description. 按厂商的品质说明而未见过货物就进行订购总有风险。The price should be fixed *according* to the world market. 应根据世界市场行情定价。

account [ACCT | A/C] *n. & v.* 帐目; 帐户; 帐款; 帐单; 会计科目; 解释; 考虑; 占份额:

The *account* will be used for payments under letters of credit, collection orders and remittances. 本帐户用于信用证、托收和汇款的结算。TKS FOR CK FOR USD829 TO SETL UR ACCT BY JUL29 敬谢收到贵支票829美元,系结清7月29日之帐款。We would run no undue risk in granting them quartering *account* terms. 同意他们按季结帐,不会有多大风险。An *account* is simply a record of changes and balances in the value of a specific item. 帐户不过是特定项目价值的变动和余额的记录。The *account* receivable shall not assigned without the written agreement of Party A. 无甲方的书面同意,应收帐款不得转让。The *account* sales of your parcel shall be forwarded in my next letter. 贵公司寄售商品的销售帐单,我们将于下次函寄。The costs and expenses shall be *accounted* for and borne separately by both parties. 费用由双方解释分担。Bank shall *account* for and deliver to such substituted escrow agent all shares

of stock and cash held by it. 银行将阐明其持有的股票和现金并交付代管契约的代理商。The local resource of labor must be taken into account. 当地劳动力资源应当考虑进去。We have to cancel the order on account of your failure to ship the goods within the specified time. 鉴于贵方未能在规定期限内装货,我们不得不撤消订单。

accountant [ACTNT] *n.* 会计师,财会人员:

All of our accountants are C. P. A.'S. 我们公司财会人员都是注册会计师。My enquiry is something only the accountant can answer. 我的问题只有会计才能解释。The tax accountant whom you suggested that I call is out-of-town. 您建议我与他通话的税务会计外出了。The Buyer shall have the right to designate a certified public accountant. 买方有权指定一名注册会计师。

accounting [ACNTG] *n.* 会计;会计学:

The three major fields of accounting activity are private accounting, public accounting, and governmental accounting. 会计活动的三大领域是:私营会计,公众会计,和政府会计。A joint venture shall set up a separate accounting office with necessary accounting staff to handle its financial and accounting work. 合资企业要设置独立的会计机构,配备必要的会计人员来处理企业的财务和会计工作。All accounting clerks should check the regulations. 会计人员都应当核对新的会计规章制度。Computerized accounting is an idea whose time has come. 电算化会计的时代已到来。

accredited [ACCRD] *a.* 公认的;合格的;委派的:

Shipped quality certified by accredited surveyor at time of shipment will be final. 船货品质以合格公证人在装船时检验的为准。Brokers, who must be accredited, act for buyers and sellers of securities. 经纪人(必须是公认的)代办证券的买卖业务。Company agrees to permit inventor or inventor's duly authorized and accredited representative

to examine its records. 公司同意让发明人或发明人正式授权和指派的代表来检查其记录。

accrual [ACCRL] *n.* 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。We keep those balances in a tax accrual trust account specifically reserved for tax payments. 我们把余额保留在一个专门为纳税而设立的应缴税款信用帐户中。The method of reversing adjustments made for accrual in an expedient to permit normal recording of subsequent payments or receipts. 转回对应计项目的调整是一种权宜之计,这样,嗣后的支付或收入就能按常规记录。

accrue [ACCR] *v.* 自然增长,产生;应计;出现:

In one type of franchise, profits accrue from royalty charges or from fees paid to the licensor for management know-how, marketing assistance, and so on. 有一类特许,其利润来自于提成费。或来自于支付给特许证发放人的管理技能和经营指导费等。Future appreciation of the company accrues only to the common shareholders. 公司远期增值应计到普通股股东名下。It may seem hard to measure the results which accrue from inventory holdings. 要测算由存货带来的损益可能很困难。Interest accrues from loan. 放款带来利息。We shall hold you responsible for any loss which may accrue through this delay. 这次延误可能造成的损失将由你方负责。

accrued [ACCRD] *a.* 应计的,增长的:

Since there is no accrued revenue item in our Douglas Company illustration, the reversing entry that would be made is only for the accrued salaries. 在道格拉斯公司实例中,由于没有应计收入项目,只要为应计薪金作转回分录。All accrued expenses will be amortized over six weeks. 全部应计费用分六星期摊还。The tax return doesn't show ac-