

BWPC-P. COLLIN CO-PUBLISHING

英汉双解商业词典

ENGLISH-CHINESE BILINGUAL BUSINESS
DICTIONARY

2nd ed.

[英] P.H.科林 编著



世界图书出版公司

F7-61
01/102
英汉双解商业词典

English-Chinese Bilingual

Business Dictionary

(第2版)

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世界图书出版公司

北京·广州·上海·西安



图书在版编目(CIP)数据

英汉双解商业词典/(英)科林(Collin, P.H)编著;周丽娟等译.
-2版, -北京:世界图书出版公司北京公司,1997.9

ISBN 7-5062-3176-X

I. 英… II. ①科… ②周… III. 商业-双解词典-英、汉 IV. F7-61
中国版本图书馆 CIP 数据核字(97)第 17333 号

Dictionary of Business

by Peter Collin Publishing Ltd 1985, second edition 1994

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ISBN 0-948549-51-3

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- 书 名: 英汉双解商业词典 第2版
原 著 者: (英)P. H. 科林
译 者: 周丽娟 王 献 宋新国 张宇洁
审 校: 陈庆柏
责任编辑: 西世良
出 版: 世界图书出版公司北京公司
印 刷: 北京昌平百善印刷厂
发 行: 世界图书出版公司北京公司
(北京朝阳门内大街 137 号 邮编: 100010)
销 售: 各地新华书店和外文书店
开 本: 787×1092 1/32
印 张: 18.5 字数: 85 万字
版 次: 1998 年 1 月第 2 版 1998 年 9 月第 2 次印刷
印 数: 5001-10000
书 号: ISBN 7-5062-3176-X/H·218
版权登记: 图字: 01-96-1300
定 价: 35.00 元

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译者前言

当前我国的经济快速发展,与世界的交往日益频繁,为适应这一形势,我们翻译了这本由 P·H·Collin 编写的商业词典 (English Business Dictionary),该词典由英国彼得·科林出版公司出版。

目前,我国虽然已有类似的英汉对照词典,但是这种类型的英汉双解词典在我国尚属首例。此外,本词典有以下几个明显的特征:首先,它内容涉及范围广,收入的 4,500 个词和词组,不仅包括商业、财务、金融、保险、贸易,还包括税收、企业管理、营销以及商法等。第二,绝大多数的词和词组均附有例句,以便读者加深对词汇的理解。第三,编者对一些英美语言的区别进行了说明。

由于词典的编者对所列出的每个词、词组和例句都作了最新、全面、简洁、深入浅出的英文解释,因此特别适合于那些以英语作为第二语言的读者使用。

本词典译者:A:周丽娟,B—C(部分):宋新国,C(部分)—G:陈庆柏,G(部分)—N:王献,O—R(部分):金淑玉,R(部分)—Z:姜燕。周丽娟副教授对原词典的个别错误,如词的类别、inpose 的注解等均作了修正。最后陈庆柏与周丽娟两位副教授共同统一了全书词、词组和例句的译法及最后审校和定稿工作。

本词典在翻译过程中,得到了美国经济专家 David Armour 的热情帮助,在此深表谢意。由于时间仓促及我们的水平有限,词典中欠妥和纰漏之处恐难避免,乞望读者不吝指正。

译者 1994 年 8 月

Aa

A, AA, AAA letters indicating that a share or bond or bank has a certain rating for reliability (指股票、债券、银行取得的某种信用度的)等级: *These bonds have a AAA rating.* 这些债券的信用度是3A级的(十分可靠的)。

COMMENT: the AAA rating is given by Standard & Poor's or by Moody's, and indicates a very high level of reliability for a corporate or municipal bond in the US.

注释:3A级是由标准-普尔公司或莫迪投资公司给予美国公司债券或国内债券的最高等级。

'A' shares *pl. n.* ordinary shares with limited voting rights or no voting rights at all A种股票(表决权有限的或完全无表决权的普通股票)

A1 *a.* (a) in very good condition 最佳状态: *We sell only goods in A1 condition.* 我们只出售最佳状态的商品。(b) **ship which is A1 at Lloyd's** = ship which is in best condition according to Lloyd's Register. 按照劳埃德船舶年鉴标准船级最好的船

◇ **A1, A2, A3, A4, A5** *n.* standard international sizes of paper 纸张的国际标准型号: *You must photocopy the spreadsheet on A3 paper.* 你应当在A3型纸上复制棋盘式对照表。 *We must order some more A4 headed notepaper.* 我们应当订购一些A4型有抬头的便笺纸。

abandon *v.* (a) to give up or not to continue (doing something) 放弃或中断(做某事): *We abandoned the idea of setting up a New York office.* 我们放弃了设立纽约办事处的打算。 *The devel-*

opment programme had to be abandoned when the company ran out of cash. 公司的资金全部用完,不得不放弃其发展计划。 **to abandon an action** = to give up a court case 放弃诉讼 (b) to leave (something) 离弃: *The crew abandoned the sinking ship.* 全体船员离弃了正在下沉的轮船。

◇ **abandonment** *n.* act of giving something up 放弃; **abandonment of a ship** = giving up a ship and cargo to the underwriters against payment for total loss 船舶的放弃; 弃船

abatement *n.* act of reducing 折扣; 降低: **tax abatement** = reduction of tax 减税

above par *a.* shares above par = shares with a market price which is higher than their par value 溢价股票, 超票面价值的股票

above the line *a. & ad.* (a) (companies) referring to normal income and expenditure before tax 指(公司)税前的正常收入与支出: *Exceptional items are noted above the line in company accounts.* 特殊项目记在公司帐目的横线之上。(b) (advertising) advertising for which payment is made (such as an ad in a magazine or a stand at a trade fair) and for which a commission is paid to an advertising agency 为广告进行的支付, 如杂志上或者贸易展览会上所作的广告, 要向广告代理商支付佣金

abroad *ad.* to or in another country 到国外, 在国外: *The consignment of cars was shipped abroad last week.* 寄售的小汽车于上周装船运往国外。 *The chairman is abroad on business.* 董事长

因公出国。 *Half of our profit comes from sales abroad.* 我们的一半利润来自国外的销售额。

absence *n.* not being at work or at a meeting 缺席; 缺勤; **in the absence of** = when someone is not there 当... 缺席: *In the absence of the chairman, his deputy took the chair.* 董事长不在时, 由他的副职主持会议。 **leave of absence** = being allowed to be absent from work 准某人假: *He asked for leave of absence to visit his mother in hospital.* 他请假去探望住院的母亲。

◇ **absent** *a.* not at work or not at a meeting 缺勤的, 缺席的: *Ten of the workers are absent with flu.* 十名工人因患流感而缺勤。 *The chairman is absent in Holland on business.* 董事长因公在荷兰。

◇ **absentee** *n.* worker who stays away from work for no good reason 旷工者

◇ **absenteeism** *n.* staying away from work for no good reason 旷工: *Absenteeism is high in the week before Christmas.* 圣诞节前的一周, 旷工是司空见惯的事。 *The rate of absenteeism or the absenteeism rate always increases in fine weather.* 天气好时, 旷工率总是升高。

absolute *a.* complete or total 完全的, 绝对的, 总的: **absolute monopoly** = situation where only one producer or supplier produces or supplies something 完全垄断: *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。

◇ **absolutely** *ad.* completely 完全地: *We are absolutely tied to our suppliers' schedules.* 我们完全被供应方的议事日程所束缚。

absorb *v.* (a) to take in a small item so as to form part of a larger one 并吞, 兼并; **to absorb overheads** = to include a proportion of overhead costs into a production cost (this is done at a cer-

tain rate, called the 'absorption rate') 将企业管理的一般费用的一个部分纳入生产成本之中; **Overheads have absorbed all our profits.** = All our profits have gone in paying overhead expenses. 管理费用去我们全部的利润; **to absorb a loss by a subsidiary** = to write a subsidiary company's loss into the group accounts 承担子公司的损失 (b) **business which has been absorbed by a competitor** = a small business which has been made part of a larger one 被一个竞争对手所兼并的企业

◇ **absorption** *n.* (a) making a smaller business part of a larger one, so that the smaller company in effect no longer exists 兼并(使较小的企业成为较大企业的一部分, 结果是小公司在实际上已不复存在) (b) **absorption costing** = costing a product to include both the direct costs of production and the indirect overhead costs as well 合并成本(既包括产品的直接成本又包括产品的间接成本的一种成本计算方法); **absorption rate** = rate at which overhead costs are absorbed into each unit of production 纳入比率, 分摊率(一般管理费用被纳入每个单位产品的比率)

abstract *n.* short form of a report or document 摘要, 概括: *To make an abstract of the company accounts* 作一份该公司的帐目摘要; **abstract of title** = summary of the details of the ownership of a property which has not been registered 地产所有权概述(未注册的地产所有权摘要)

a/c or acc = ACCOUNT **a/c payee** = words written between the two lines on a crossed cheque, to show that it can only be paid into the account of the person whose name is written on the cheque (all cheques have this printed on them) 存入收款人帐户

ACAS = ADVISORY, CONCILIATION AND ARBITRATION SERV-

ICE 咨询、调解与仲裁服务的缩写

accelerated depreciation *n.* system of depreciation which reduces the value of assets at a high rate in the early years to encourage companies, because of tax advantages, to invest in new equipment 加速折旧

COMMENT: This applied in the UK until 1984; companies could depreciate new equipment at 100% in the first year 注释: 直到1984年英国都使用加速折旧法; 公司在第一年可按100%的比率对新设备进行折旧。

acceleration clause *n.* US clause in a contract providing for immediate payment of the total balance if there is a breach of contract (美) 加速条款(指当违约时, 规定立即支付所有收付差额的条款)

accept *v.* (a) to take something which is being offered 接受; **to accept a bill of exchange** = to sign a bill of exchange to indicate that you promise to pay it 承兑票据; **to accept delivery of a shipment** = to take goods into the warehouse officially when they are delivered 接受发运货物 (b) to say 'yes' or to agree to something 认可, 同意: *She accepted the offer of a job in Australia.* 她已同意那份在澳大利亚的工作。 *He accepted £200 for the car.* 他同意花200英镑购买这辆小汽车。

◇ **acceptable** *a.* which can be accepted 可接受的: *The offer is not acceptable to both parties.* 该发价双方都不接受。

◇ **acceptance** *n.* (a) signing a bill of exchange to show that you agree to pay it 承兑; 认付; **to present a bill for acceptance** = to ask for payment by the person who has accepted it 提示承兑票据; **acceptance house or US acceptance bank** = ACCEPTING HOUSE 承兑银行 (b) **acceptance of an offer** = agreeing to an offer 接受发价; 接受发盘, 要约承诺; **to give an**

offer a conditional acceptance = to accept provided that certain things happen or that certain terms apply 对发价或要约进行有条件的接受: **We have his letter of acceptance** = We have received a letter from him accepting the offer. 我们收到了他对发价的承诺函。 **acceptance sampling** = testing a small part of a batch to see if the whole batch is good enough 验收抽样认可(抽样检收)

◇ **accepting house or acceptance house** *n.* firm (usually a merchant bank) which accepts bills of exchange (i. e. promises to pay them) at a discount, in return for immediate payment to the issuer, in this case the Bank of England (通常为商人银行) 承兑银行(从事承兑汇票业务的银行, 收取手续费) **Accepting Houses Committee** = the main London merchant banks, which act as accepting houses 承兑银行委员会(由伦敦大商人银行组成): *They receive slightly better discount rates from the Bank of England.* 他们从英格兰银行得到略为好的贴现率。

access 1. *n.* **to have access to something** = to be able to obtain or reach something 能获得, 能接近: *He has access to large amounts of venture capital.* 他获得了一大笔风险投资的款项。 **access time** = time taken by a computer to find data stored in it 存取(数据)时间 2. *v.* **to call up (data) which is stored in a computer** 调出数据(指贮存在计算机内的数据): *She accessed the address file on the computer.* 她通过计算机获取地址资料。

accident *n.* something unpleasant which happens by chance (such as the crash of a plane) 事故; **industrial accident** = accident which takes place at work 工伤事故; **accident insurance** = insurance which will pay when an accident takes place 事故保险

accommodation *n.* (a) money lent for

a short time 通融, 贷款 (b) **to reach an accommodation with creditors** = to agree terms for settlement 与债权人达成一项通融(协议) (c) **accommodation bill** = bill of exchange where the person signing (the 'drawer') is helping another company (the 'drawee') to raise a loan 通融票据, 欠单 (d) place to live 住处; *Visitors have difficulty in finding hotel accommodation during the summer.* 夏季游客们很难在旅馆找到膳宿。 *They are living in furnished accommodation.* 他们的住处家俱齐全。 **accommodation address** = address used for receiving messages but which is not the real address of the company 权宜通讯地址, 收取文件地址(不是该公司真正的地址)

(NOTE: no plural in GB English, but US English can have **accommodations** for this meaning)

accompany *v.* to go with 伴随, 陪同: *The chairman came to the meeting accompanied by the finance director.* 董事长赴会, 财务主任陪同。 *They sent a formal letter of complaint, accompanied by an invoice for damage.* 他们寄出了一封正式投诉信, 并附上一份发票, 要求赔偿损失。

(NOTE: accompanied by something)

accordance *n.* in accordance with = in agreement with or according to 与...一致; 依据: *In accordance with your instructions we have deposited the money in your current account.* 遵照你的指示, 我们已把钱存入你的活期存款帐户里。 *I am submitting the claim for damages in accordance with the advice of our legal advisers.* 依照法律顾问的建议, 我提出获得损失赔偿金的要求。

◇ **according to** *prep.* as someone says or writes 根据某人所说或所写的: *The computer was installed according to the manufacturer's instructions.* 计算机是按照生产厂家的说明书安装的。

◇ **accordingly** *ad.* in agreement

with what has been decided 按照: *We have received your letter and have altered the contract accordingly.* 我们收到你的来信之后, 对合同做了相应的修改。

account *1. n.* (a) record of financial transactions over a period of time, such as money paid, received, borrowed or owed 帐, 帐目: *Please send me your account or a detailed or an itemized account.* 请把你的帐目或明细帐目交给我。 **expense account** = money which a businessman is allowed by his company to spend on travelling and entertaining clients in connection with his business 费用帐户, 营业费帐: *He charged his hotel bill to his expense account.* 他将其旅馆费用记入他的费用帐户上。(b) (in a shop) arrangement which a customer has to buy goods and pay for them at a later date (usually the end of the month) 帐单(商店用): *to have an account or a charge account or a credit account with Harrods* 设立帐户或信贷帐户; 在哈罗德商店赊帐; *Put it on my account or charge it to my account.* 把这记到我的帐户上。(of a customer) **to open an account** = to ask a shop to supply goods which you will pay for at a later date (顾客用) 开立信贷帐户; (of a shop) **to open an account or to close an account** = to start or to stop supplying a customer on credit (商店用) 给... 赊帐或停止赊帐; **to settle an account** = to pay all the money owed on an account 付讫; 结帐; **to stop an account** = to stop supplying a customer until he has paid what he owes 停止赊帐; 止除 (c) **on account** = as part of a total bill 记帐; 赊帐; **to pay money on account** = to pay to settle part of a bill 先付一部分记帐的钱; **advance on account** = money paid as a part payment 预付部分记帐的钱 (d) customer who does a large amount of business with a firm and has an account 预付部分记帐的钱; 客户; 户头: *He is one of*

our largest accounts. 他是我们最大客户中的一个。*Our salesmen call on their best accounts twice a month.* 我们的销售人员每月访问最好的客户两次。**account executive** = employee who is the only person to deal with a certain customer or who is the link between certain customer and his company 客户执行人, 营业经理 (e) **the accounts of a business or a company's accounts** = detailed record of a company's financial affairs 企业帐目或公司帐目; **to keep the accounts** = to write each sum of money in the account book 记帐, 登帐; *The accountant's job is to enter all the money received in the accounts.* 会计工作是将全部收讫的钱入帐。**account book** = book with printed columns ready for accounts to be entered 帐簿, 帐册; **annual accounts** = accounts prepared at the end of a financial year 年度总帐; **management accounts** = financial information (sales, expenditure, credit, and profitability) prepared for a manager so that he can take decisions 管理帐目; **profit and loss account (P & L account)** = statement of company expenditure and income over a period of time, almost always one calendar year, showing whether the company has made a profit or loss (the balance sheet shows the state of a company's finances at a certain date 损益帐目(公司在一定会计年度内, 通常为一年, 表明公司收益与支出的状况的帐目): *The profit and loss account shows the movements which have taken place since the last balance sheet.* 该损益帐目表明自上次资产负债表以来已经发生的变动。(NOTE: the US equivalent is the **profit and loss statement or income statement**); **accounts department** = department in a company which deals with money paid, received, borrowed or owed 会计部门, 会计处; **accounts manager** = manager of an accounts department 会

计部门主任(经理); **accounts payable** = money owed by a company 应付帐款; **accounts receivable** = money owed to a company 应收帐款 (f) **bank account or US banking account** = arrangement to keep money in a bank 银行往来帐户或美国银行帐户; **building society account** 建筑房屋互助协会帐户; **savings bank account** 储蓄银行帐户; **Lloyds account** 劳埃德帐户; *He has an account with Lloyds.* 他在劳埃德有帐户。*I have an account with the Halifax Building Society;* 我在哈利法克斯建筑房屋互助协会设有帐户。**to put money in(to) your account** 将钱存入你的帐户; **to take money out of your account or to withdraw money from your account** 从你的帐户中取钱; **budget account** = bank account where you plan income and expenditure to allow for periods when expenditure is high 预算帐户(在考虑到支出很高时, 计划内所允许的收入与支出的银行帐户); **current account or cheque account or US checking account** = account which pays little or no interest but from which the customer can withdraw money when he wants by writing cheques 往来帐户, 活期存款; **deposit account** = account which pays interest but on which notice usually has to be given to withdraw money 存款帐户(一种支付利息的银行帐户, 支取时需提前一定的时间发出通知); **external account** = account in a British bank of someone who is living in another country 对外帐户; **frozen account** = account where the money cannot be used or moved because of a court order 冻结帐户; **joint account** = account for two people 共同帐户, 联合帐户; *Most married people have joint accounts so that they can each take money out when they want it.* 大多数的已婚者都在银行立了共同帐户, 以备必要时可各自取款。**overdrawn account** = account where you have taken out more money than

you have put in (i. e. where the bank is lending you money) 透支帐户(支取的钱超过存款); savings account = account where you put money in regularly and which pays interest, often at a higher rate than a deposit account 储蓄帐户; **to open an account** = to start an account by putting money in 开立帐户; *She opened an account with the Halifax Building Society.* 她在哈利法克斯建筑房屋互助协会开立了帐户。 **to close an account** = to take all money out of a bank account and stop the account 停止或关闭帐户(将钱从银行帐户中全部提取, 中止银行帐户); *He closed his account with Lloyds.* 他已停止使用其劳埃德的帐户。(g) (Stock Exchange) set period (formerly about ten working days) during which shares can be bought and at the end of which the purchaser must pay for the shares bought 规定时间(在证券交易所, 以前大约十天工作日, 买主在股票买卖规定的时间末, 必须为所买的股票付款); **rolling account** = system of paying for shares bought on the stock exchange, where the buyer pays at the end of a certain number of days after the purchase is made 滚动结算制(在证券交易所购买股票的支付方式, 买方在成交后确定的天数之末支付); **account day** = day on which shares which have been bought must be paid for 结算日(须付清所买股票款项的日期)(h) notice 注意到; **to take account of inflation or to take inflation into account** = to assume that there will be a certain percentage inflation when making calculations 注意(考虑)到通货膨胀 2. v. **to account for** = to explain and record a money transaction 说明(有关钱的事); to account for a loss or a discrepancy 说明亏损或发生差异的原因; *The reps have to account for all their expenses to the sales manager.* 推销人员必须向销售经理说明其全部开支。

◇ **accountability** n. being responsi-

ble to someone for something (such as the accountability of directors to the shareholders) 负有责任(如: 董事对股东所负有的责任)

◇ **accountable** a. (person) who is responsible for something (such as to record and then explain a money transaction) 负有责任的(例如对所作记录负责, 然后对一笔货币交易作出解释) (NOTE: you are accountable to someone for something)

◇ **accountancy** n. work of an accountant 会计工作, 会计学; *He is studying accountancy or He is an accountancy student.* 他正学习会计学或他是一名会计专业的学生。(NOTE: US English uses **accounting** in this meaning)

◇ **accountant** n. (i) person who keeps a company's accounts 会计员 (ii) person who advises a company on its finances 会计师 (iii) person who examines accounts 审计师; *the chief accountant of a manufacturing group* 一个制造业集团的总会计师; *I send all my income tax queries to my accountant.* 我把所有有关所得税的疑问送交会计师。 **certified accountant** = accountant who has passed the professional examinations and is a member of the Association of Certified Accountants 注册会计师, 执业会计师; **US certified public accountant** = accountant who has passed professional examinations 美国执业会计师(通过专业考试的会计师); **chartered accountant** = accountant who has passed the professional examinations and is a member of the Institute of Chartered Accountants 执业会计师; 特许会计师(特许会计师学会成员); **cost accountant** = accountant who gives managers information about their business costs 成本会计师; **management accountant** = accountant who prepares financial information for managers so that they can take decisions 管理会计人员

◇ **accounting** *n.* work of recording money paid, received, borrowed or owed 会计, 会计学; **accounting methods or accounting procedures** 会计方法或会计程序; **accounting system** 会计制度; **accounting period** = period usually covered by a company's accounts (the balance sheet shows the state of the company's affairs at the end of the accounting period, while the profit-and-loss account shows the changes which have taken place since the end of the previous period) 会计结算期(资产负债表表明会计结算期末公司的经营状态, 而损益帐目则表明自上一个会计结算期以来所发生的变化); **cost accounting** = preparing special accounts of manufacturing and sales costs 成本会计(制定与核算专门生产与销售费用的会计); **current cost accounting** = method of accounting which notes the cost of replacing assets at current prices, rather than valuing assets at their original cost 现行成本会计

(NOTE: the word **accounting** is used in the USA to mean the subject as a course of study, where British English uses **accountancy**)

accredited *a.* (agent) who is appointed by a company to act on its behalf 委任的, 任命的, 执有委任状的

accrual *n.* (a) nothing financial transactions when they take place, and not when payment is made 记录金融交易 (b) **accruals** = ACCRUED LIABILITIES 累计债务 (c) gradual increase by addition 应计额, 增值加额; **accrual of interest** = automatic addition of interest to capital 应计利息的累积

◇ **accrue** *v.* (a) to record a financial transaction in accounts when it takes place, and not when payment is made or received 记录金融交易(当它发生时, 而不是当付款或收款时); **accrued liabilities or accruals** = liabilities which are recorded in an accounting

period, although payment has not yet been made (this refers to liabilities such as rent, electricity, etc.) 累计债务(指在会计结算期内记录的负债, 虽然尚未付还, 这指未付的租金、电费等等)(b) to increase and be due for payment at a later date 自然增值; **Interest accrues from the beginning of the month.** 利息从月初开始自然增值. **Accrued interest is added quarterly.** 按季累计利息. **accrued dividend** = dividend earned since the last dividend was paid 累计股利(红利)已付; **accrued interest** = interest which has been earned by an interest-bearing investment 自然积增但未付的利息。

acct = ACCOUNT

accumulate *v.* to grow larger by adding 积累; to allow dividends to accumulate 使股利得以积累. **accumulated profit** = profit which is not paid as dividend but is taken over into the accounts of the following year 累计利润, 累积盈利

◇ **accumulation units** *n.* type of units in a unit trust, where dividends accumulate and form more units (as opposed to income units, where the investor receives the dividends as income) (单位信托中的)单位累计(与投资者所获收入单位相对)

accurate *a.* correct 准确的: **The sales department made an accurate forecast of sales.** 销售部门做了一项准确的销售预测. **The designers produced an accurate copy of the plan.** 设计人员制作了一份准确的计划。

◇ **accurately** *ad.* correctly 准确地: **The second quarter's drop in sales was accurately forecast by the computer.** 电子计算机准确地预测了第二季度销售额下降。

accuse *v.* to say that someone has committed a crime 控告: **She was accused of stealing from the petty cash box.** 她被指控从小额备用金柜中偷钱. **He was accused of industrial espionage.** 他

被指控从事工业间谍活动。

(NOTE: you accuse someone of a crime or of doing something)

achieve *v.* to succeed in doing something or to do something successfully 完成, 达到, 实现: *The company has achieved great success in the Far East.* 该公司在远东已取得很大的成就。 *We achieved all our objectives in 1993.* 我们实现了1993年全部目标。

acid test ratio *n.* ratio of liquid assets (that is, current assets less stocks, but including debtors) to current liabilities, giving an indication of a company's solvency. 严格测试比率 (流动资产总额即流动资产减去国债总额与流动负债的比率, 它表明一个公司清偿能力)

acknowledge *v.* to tell a sender that a letter or package or shipment has arrived 承认, 确认(说明已收到信件或包裹或装运的货物): *He has still not acknowledged my letter of the 24th.* 他仍未确认收到我24日的信件。 *We acknowledge receipt of your letter of June 14th.* 我们确认收到你六月十四日的来信。

◇ **acknowledgement** *n.* act of acknowledging 承认, 答谢: *She sent an acknowledgement of receipt.* 她寄出一张回执(收到收据的通知)。 *They sent a letter of acknowledgement.* 他们发出一封感谢信。

acoustic hood *n.* cover which is put over a printer to reduce the noise level (打印机上用的)吸声罩

acquire *v.* to buy 买: *to acquire a company* 买下一个公司, 收购公司

◇ **acquirer** *n.* person or company which buys something 购置某物的人或公司

◇ **acquisition** *n.* (a) thing bought 所购之物: *The chocolate factory is his latest acquisition.* 该巧克力工厂是他最近购买的。(b) act of getting or buying something 获得: **data acquisition** or **acquisition of data** = obtaining and

classifying data 数据收集或分类。

acre *n.* measure of the area of land (= 0.45 hectares) 英亩(英1亩=0.45公顷)

(NOTE: the plural is used with figures, except before a noun: *He has bought a farm of 250 acres* or *He has bought a 250 acre farm.* 他已购置了一个250英亩的农场。)

across-the-board *a.* applying to everything or everyone 全面的, 一致的: an across-the-board price increase 全面提价, 全面涨价

ACT = ADVANCE CORPORATION TAX 预交公司税

act 1. *n.* (a) law passed by a parliament which must be obeyed by the people 条例, 法令, 法案: **GB Companies Act** = Act which rules how companies should do their business (英)公司法; **Finance Act** = annual Act of Parliament which gives the government power to raise taxes as proposed in the budget 财政法案; **Financial Services Act** = Act of the British parliament which regulates the offering of financial services (such as hire-purchase, mortgages, loans, etc.) to the public. 金融服务法案(英国议会通过的法案, 对向公众所提供的金融服务, 如: 分期付款、购买、抵押、贷款等进行管理) **Health and Safety at Work Act** = Act which rules how the health of workers should be protected by the companies they work for 卫生与安全工作法; (b) **act of God** = something you do not expect to happen, and which cannot be avoided (such as storms or floods) 天灾; 不可抗拒的事情 2. *v.* (a) to work 做事, 充任: *to act as an agent for an American company* 任一家美国公司的代理(商); *to act for someone* or *to act on someone's behalf* 代理某人 (b) to do something 做某事: *The board will have to act quickly if the company's losses are going to be reduced.* 若要降低公司的亏损, 那

么董事会应加快行动。*The lawyers are acting on our instructions.* 律师正按我们的指示行事。**to act on a letter** = to do what a letter asks to be done 按信意行事

◇ **acting** *a.* working in place of someone for a short time 代理的; *acting manager* 代经理; *the Acting Chairman* 代主席, 代理董事长

◇ **action** *n.* (a) thing which has been done 行动, 活动; **to take action** = to do something 采取行动, 做某事; *You must take action if you want to stop people cheating you.* 你若防止上当受骗, 必须采取行动。(b) **direct action** = strike or go-slow by the workforce 罢工; **to take industrial action** = to do something (usually to go on strike) to show that you are not happy with conditions at work 采取工业行动, 罢工(c) case in a law court where a person or company sues another person or company 诉讼; **to take legal action** = to sue someone 起诉; *action for libel or libel action* 诽谤罪诉讼; *to bring an action for damages against someone.* 要求获得损失赔偿金向某人起诉。**civil action** = case brought by a person or company against someone who has done them wrong 民事诉讼; **criminal action** = case brought by the state against someone who is charged with a crime 刑事诉讼

◇ **active** *a.* busy 积极的, 繁忙的; *an active demand for oil shares* 石油股票畅销; *Oil shares are very active.* 石油股票十分抢手。*an active day on the Stock Exchange* 证券交易所繁忙的一天; *Business is active.* 业务繁忙。**active partner** = partner who works in the company 现在公司工作的股东

◇ **actively** *ad.* in a busy way 繁忙地; *The company is actively recruiting new personnel.* 公司正忙于补充新员工。

◇ **activity** *n.* being active or busy 活跃, 活动; *a low level of business activi-*

ty 低水准的经营活动; *There was a lot of activity on the Stock Exchange.* 证券交易所买卖活动繁忙。**activity chart** = plan showing work which has been done so that it can be compared to the plan of work to be done 生产情况示意图; **monthly activity report** = report by a department on what has been done during the past month 月活动报表

actual 1. *a.* real or correct 实际的, 真实的; *What is the actual cost of one unit?* 一个单位的实际成本是多少? *The actual figures for director's expenses are not shown to the shareholders.* 经理开支的确切数字尚未告知股东们。2. *pl. n.* **actuals** = real figures 实数; *These figures are the actuals for 1993.* 1993年的这些数字属实。

actuary *n.* person employed by an insurance company or other organization to calculate the risk involved in an insurance, and therefore the premiums payable by persons taking out insurance 保险统计员(由保险公司或其它组织雇用的, 对保险中风险和保险费进行估算的人)

◇ **actuarial** *a.* calculated by an actuary 保险统计员计算的; *The premiums are worked out according to actuarial calculations.* 保险费是依据保险统计员计算出来的。**actuarial tables** = lists showing how long people of certain ages are likely to live, used to calculate life assurance premiums 保险公司统计项目表(指计算人寿保险金)

ad = ADVERTISEMENT

add *v.* (a) to put figures together to make a total 加; *to add interest to the capital* 利息加到本金上; *Interest is added monthly.* 按月加息。**added value** = amount added to the value of a product or service, being the difference between its cost and the amount received when it is sold (wages, taxes, etc. are deducted from the added value to give the retained profit); see

also VALUE ADDED 增值, 增加价值 (产品销售所获价值与成本之间的差额部分, 为产品或服务价值的增加价值, 从中扣除工资、赋税…得出保留利润) (b) to put things together to make a large group 增加: *We are adding to the sales force.* 我们正在增加销售人员。 *They have added two new products to their range.* 他们给产品系列增添了两个新产品。 *This all adds to the company's costs.* = This makes the company's costs higher. 这一切加大公司的成本。

◇ **add up** *v.* to put several figures together to make a total 合计; *to add up a column of figures* 将一栏的数字加在一起; *The figures do not add up* = The total given is not correct. 这些数字总计不对。

◇ **add up to** *v.* to make a total of 合计达; *The total expenditure adds up to more than £1,000.* 总支出合计超过1,000英镑。

◇ **adding** *n.* which adds or which makes additions 加: *an adding machine* 加法器, 加算机

◇ **addition** *n.* (a) thing or person added 增加人或物; *The management has stopped all additions to the staff.* 管理部门不再增加职工。 *We are exhibiting several additions to our product line.* 我们正在展览生产线上增加的几种新产品。 *The marketing director is the latest addition to the board.* 董事会中最新增加的成员是销售经理。(b) **in addition to** = added to or as well as 除…之外, 加于…上: *There are twelve registered letters to be sent in addition to this packet.* 除了该包裹外, 还有12封挂号信需邮寄。(c) putting numbers together 加; *You don't need a calculator to do simple addition.* 你不必使用计算器去做简单的加法。

◇ **additional** *a.* extra which is added 附加的, 追加的; *additional costs* 附加成本, 追加成本, 额外费用; *additional charges* 附加费用; *addition-*

al clauses to a contract 合同的附加条款; *Additional duty will have to be paid.* 附加税必须付清。

address 1. *n.* details of number, street and town where an office is or a person lives 地址; *My business address and phone number are printed on the card.* 名片上印着我的企业地址和电话号码。 **accommodation address** = address used for receiving messages but which is not the real address of the company 通讯地址; 收取信件地址; **cable address** = short address for sending cables 电报挂号; **forwarding address** = address to which a person's mail can be sent on 转交信件地址; **home address** = address of a house or flat where someone lives 家庭住址; *Please send the documents to my home address.* 请把文件送到我家。 **address book** = special notebook, with columns printed in such a way that names, addresses and phone numbers can be entered 通讯录; **address label** = label on which an address can be written 标签; **address list** = list of addresses 地址一览表; *We keep an address list of two thousand addresses in Europe.* 我们持有一份欧洲2000个通讯地址一览表。 2. *v.* (a) to write the details of an address on an envelope, etc. (在信封上)写地址; *to address a letter or a parcel* 在信上或包裹上写地址; *Please address your enquiries to the manager.* 请将你的询价呈交给经理。 *a letter addressed to the managing director* 致函总经理; *an incorrectly addressed package* 地址有误的包裹 (b) to speak 向…讲话; *The chairman address the meeting* 主席在会议上发言

◇ **addressee** *n.* person to whom a letter or package is addressed 收件人

◇ **addressing machine** *n.* machine which puts addresses on envelopes automatically 姓名住址印刷机

adequate *a.* (a) large enough 充分的;

足够的; **to operate without adequate cover** = to act without being completely protected by insurance 未充分投保就经营 (b) more or less satisfactory 基本满意; *The results of the tests on the product were adequate.* 产品检验的结果, 基本满意。

adhesive 1. *a.* which sticks 带粘性的; *He sealed the parcel with adhesive tape.* 他用胶带封好包裹。2. *n.* glue 胶水; *She has a tube of adhesive in the drawer of her desk.* 在她书桌的抽屉中有一管胶水。

adjourn *v.* to stop a meeting for a period 休会; *to adjourn a meeting* 休会; *The chairman adjourned the meeting until three o'clock.* 董事长宣布休会到三点钟。 *The meeting adjourned at midday.* 在正午休会。

◇ **adjournment** *n.* act of adjourning 休会; 闭会; *He proposed the adjournment of the meeting.* 他提议休会。

adjudicate *v.* to give a judgement between two parties in law; to decide a legal problem 判决, 裁定; *to adjudicate a claim* 裁决一起索赔案; *to adjudicate in a dispute* 在—项辩论中作裁决; **He was adjudicated bankrupt.** = He was declared legally bankrupt. 他被裁定为破产者。

◇ **adjudication** *n.* act of giving a judgement or of deciding a legal problem 判决, 裁定; **adjudication order or adjudication of bankruptcy** = order by a court making someone bankrupt 宣判破产令或宣告破产; **adjudication tribunal** = group which adjudicates in industrial disputes 审判庭(裁决劳资争端)

◇ **adjudicator** *n.* person who gives a decision on a problem 裁决者, 评判员; *an adjudicator in an industrial dispute* 工业(劳资)纠纷的裁决者

adjust *v.* to change something to fit new conditions 调节, 调整; *to adjust prices to take account of inflation* 考虑到通货膨胀而调整价格; *Prices are*

adjusted for inflation. 因通货膨胀而调整价格。

◇ **adjuster** *n.* person who calculates losses for an insurance company 海损细算人, 保险业中的理算员; **average adjuster** = person who calculates how much of a maritime insurance is to be paid by the insurer against a claim 海损理算员; **loss adjuster** = person who calculates how much insurance should be paid on a claim 保险理赔员

◇ **adjustment** *n.* act of adjusting; slight change 调节, 调整; **tax adjustment** 税收调节; **wage adjustment** 工资调整; *to make an adjustment to salaries* 调整工资; **adjustment of prices to take account of rising costs** 考虑到成本提高而调整价格; **average adjustment** = calculation of the share of cost of damage or loss of a ship 海损理算

◇ **adjustor** *n.* = ADJUSTER

adman *n. infml.* man who works in advertising 广告员; *The admen are using balloons as promotional material.* 广告员正在把气球做为促销材料。

admin *n. infml.* (a) work of administration, especially paperwork 行政管理工作(特指文秘工作); *All this admin work takes a lot of my time.* 所有这些行政管理工作占用了我许多时间。 *There is too much admin in this job.* 在这项工作中, 行政管理工作占有相当大的比重。 *Admin costs seem to be rising each quarter.* 行政管理费似乎每季都有所增加。 *The admin people have sent the report back.* 行政管理工作人员已发还了这项报告。(b) administration staff 行政管理工作人员; *Admin say they need the report immediately.* 行政管理工作人员说他们急需这份报告。

(NOTE: no plural; as a group of people it can have a plural verb)

◇ **administer** *v.* to organize or to manage 管理; *He administers a large pension fund.* 他管理一笔巨额退休

金。US **administered price** = price fixed by a manufacturer which cannot be varied by a retailer (美) 限价; 厂方订价 (不受零售的影响)

(NOTE: in the UK this is called **resale price maintenance**)

◇ **administration** *n.* (a) organization or control or management of a company 管理机构; **administration costs or the expenses of the administration or administration expenses** = costs of management, not including production, marketing or distribution costs 管理费, 行政费; (b) **letters of administration** = letter given by a court to allow someone to deal with the estate of a person who has died 遗产管理委任状

◇ **administrative** *a.* referring to administration 管理的, 行政的: **administrative details** 管理细则; **administrative expenses** 行政费, 管理费

◇ **administrator** *n.* (a) person who directs the work of other employees in a business 行政管理人员 (b) person appointed by a court to manage the affairs of someone who dies without leaving a will 遗产管理人 (c) person appointed by a court to administer a company which is insolvent 破产监护人

admission *n.* (a) allowing someone to go in 允许进入; 允许加入: **There is a £1 admission charge.** 入场费为 £1. **Admission is free on presentation of this card.** 出示此卡, 方可免费入场. **free admission on Sundays** 星期日免费入场 (b) saying that something really happened 承认: **He had to resign after his admission that he had passed information to the rival company.** 当他承认将信息透露公司的对手后, 他被迫辞职。

admit *v.* (a) to allow someone to go in 允许进入: **Children are not admitted to the bank.** 儿童勿入银行. **Old age pensioners are admitted at half price.**

领取养老金老人可享受半价。(b) to say that something is correct or to say that something really happened 承认: **The chairman admitted he had taken the cash from the company's safe.** 董事长承认他从公司的保险柜里拿了现金。

(NOTE: **admitting** — **admitted**)

◇ **admittance** *n.* allowing someone to go in 允许进入: **no admittance except on business** 非公莫入

adopt *v.* to agree to (something) or to accept (something) 通过; 采纳: **to adopt a resolution** 通过一项决议; **The proposals were adopted unanimously.** 这些建议一致通过。

ADR = AMERICAN DEPOSITARY RECEIPT

ad valorem Latin phrase meaning 'according to value', showing that a tax is calculated according to the value of the goods taxed (拉) 从价, 按价值 (根据已上税的货物价值来计算税) **ad valorem duty** 从价关税; **ad valorem tax** 从价税

COMMENT: most taxes are 'ad valorem'; VAT is calculated as a percentage of the charge made, income tax is a percentage of income earned, etc. 注释: 绝大部分的税是按价值计税, 增值税是按收费率来计算的, 所得税是按收益率来计算的, 等等。

advance *l. n.* (a) money paid as a loan or as a part of a payment to be made later 贷款, 预付: **bank advance** 银行贷(放)款; **a cash advance** 预付现金; **to receive an advance from the bank** 接受银行一笔贷款; **an advance on account** 记帐预付; **to make an advance of £100 to someone** 给某人 100 英镑的预付款; **to pay someone an advance against a security** 给某人支付一笔担保贷款; **Can I have an advance of £50 against next month's salary?** 我能从下月工资中预支 50 英镑吗? (b) increase 增加: **advance in trade** 贸易额

增加; *advance in prices* 涨价; (c) in **advance** = early or before something happens 预先; *to pay in advance* 预付; *freight payable in advance* 预付运费; *price fixed in advance* 预订价格 2. (a) early 提前; *advance booking* 预订; *advance payment* 预付款项; *You must give seven days' advance notice of withdrawals from the account.* 若从帐户中提款, 则必须提前七天通知。 **Advance Corporation Tax (ACT)** = tax paid by a company in advance of its main corporation tax payments; it is paid when dividends are paid to shareholders and is deducted from the main tax payment when that falls due, it appears on the tax voucher attached to a dividend warrant 预缴部分公司税 3. v. (a) to lend 借给; *The bank advanced him £10,000 against the security of his house.* 以他的住宅为抵押, 银行贷给他 10,000 英镑。 (b) to increase 增加; *Prices generally advanced on the stock market.* 证券市场的股票价格普遍地上涨。 (c) to make something happen earlier 提前; *The date of the AGM has been advanced to May 10th.* 年度股东大会的日期提前到五月十日。 *The meeting with the German distributors has been advanced from 11:00 to 9:30.* 与德国销售人员的会晤由 11:00 提前到 9:30。

advantage n. something useful which may help you to be successful 优势, 有利条件; *Fast typing is an advantage in a secretary.* 打字快是秘书的一个优势。 *Knowledge of two foreign languages is an advantage.* 具有两门外语知识是一种优势。 *There is no advantage in arriving at the exhibition before it opens.* 在展览会开展前就到达没有好处。 *to take advantage of something* = to use something which helps you 利用(某物)

adverse a. bad or not helpful 不利的; **adverse balance of trade** = situation when a country imports more than it exports 贸易逆差, 入超; **adverse trad-**

ing conditions = bad conditions for trade 不利的贸易条件

advertise v. to announce that something is for sale or that a job is vacant or that a service is offered 登广告; *to advertise a vacancy* 招聘启事; *to advertise for a secretary* 登广告招聘一位秘书; *to advertise a new product* 为新产品登广告

◇ **ad** n. *informal*. = ADVERTISE-
MENT *We put an ad in the paper.* 我们在报纸上登了一则广告。 *She answered an ad in the paper.* 她在报纸上对广告作了答复。 *He found his job through an ad in the paper.* 他通过报纸上的广告找到一份工作。 **classified ads or small ads or want ads** = advertisements listed in a newspaper under special headings (like 'property for sale', 'jobs wanted') 分类广告, 小型广告或招聘广告; *Look in the small ads to see if anyone has a computer for sale.* 看一下小型广告, 是否有人出售电子计算机。 **coupon ad** = advertisement with a form attached, which is to be cut out and returned to the advertiser with your name and address for further information 带赠券广告; **display ad** = advertisement which is well designed to attract attention 醒目的广告

◇ **advert** n. GB (*Informal*) = ADVERTISE-
MENT (英国非正式的用语); *to put an advert in the paper* 在报上刊登广告; *to answer an advert in the paper* 在报纸上对广告作肯定答复; *classified adverts* 分类广告 **display advert** 醒目的广告

◇ **advertisement** n. notice which shows that something is for sale or that a service is offered or that someone wants something or that a job is vacant, etc. 广告; *to put an advertisement in the paper* 在报纸上登广告; *to answer an advertisement in the paper* 在报上对广告作肯定答复; **classified advertisements** = advertisements list-