

W百行英语视窗
各业indows:English
for All Occasions

Accountants

(Also See Tax Return)

auditing your management accounting reports
preparing & analyzing financial reports
helping you keep track of assets and liabilities
offering special accounting services
tax shelter service

A: John, next year we'll carry out a lot of new projects. Would you please draw up a budget for our expected future activities?

B: Sure. I'll make a budget on the basis of our recent financial reports and the short-term planning for the next year.

.....

A: Mary, we've developed a new electronic clock and will produce it in large quantities. This production will involve purchasing new machines, buying materials and hiring new employees.

B: So I'll have to prepare a cost report for this production project?

A: That's right. Your cost report must include such items as the wages for employees, cost of the materials and energy, and the maintenance of machinery.

.....

A: Robert, please examine and evaluate the accuracy of these accounting records.

B: ... There's something wrong with these records.

A: Really?

B: Yes. They are not prepared using generally accepted accounting principles.

会 计 师

(请参阅报税表与报税)

审核管理会计报告

财务报告及分析

帮您明白资产与负债

提供减低所得税的投资服务

A：约翰，下年度我们要做许多新计划，请您草拟一份预算以便推动未来预定的作业，好吗？

B：好，我会按照我们最近的财务报告和下年度的短期计划来做预算。

A：玛丽，我们开发了一种新的电子钟，要大量生产，生产需要购买新机器和原料，而且要雇用新员工。

B：你要我针对这项生产计划做一份成本报告，是吗？

A：对，你做的成本报告中必须包括员工薪水、原料成本、电力及机器维修等项目。

A：罗伯特，请核查评估一下这些会计报告的正确性。

B：.....这些报告有些错。

A：真的吗？

B：对，它们不是遵照一般会计守则来做的。

Advertising Agencies

Serving Taiwan for over 30 Years

*We Specialize in Market Research & Development Strategies ,
Sales Promotion Programs
Public Relations , Radio , TV
Outdoor Advertising Design & Direct Mailing
Newspaper & Periodical Ads .*

*We also design and imprint :
balloons , badges , pens , gifts , truck door signs .*

*We use decalcomania to advertise through ceramic mugs ,
plates , cups , T-shirts , caps , jackets , key rings , & thousands
more .*

A: Our business has slackened a lot in the last six months. Can you use your advertising to drum up some business?

B: Sure. Our extensive advertising has saved many firms from the verge of bankruptcy.

A: What kind of advertising will you do for us?

B: Many kinds. We can announce your superior quality through mass media including radio, TV, or newspaper; we can print it on posters and send them to citizens by direct mail; We can imprint it on thousands and thousands of ceramic mugs and caps. All these will create a large market for your products.

A: How much must we pay for such advertising?

B: Not very much. The cost depends on the media you're using. A truck door sign, for example, will cost only \$ 100,000 a month that excludes the fee for design and cost of materials.

A: My goodness, such a high charge! I didn't know that advertising is such a profitable business. I think I'll transfer from my line of work to yours.

广告公司

在台湾已营业 **30** 多年

市场研究开发策略最为专业

促销方案

公关、收音机、电视广告

户外广告设计 & 直接邮寄广告

报纸广告 & 期刊广告

我们也设计及打印广告：

气球、徽章、钢笔、礼品、车门广告

我们也可以做印花广告，在陶瓷口杯、盘子、
杯子、T恤、帽子、夹克、钥匙链及其他好几千种
的物品上印花

A：我们的业务在最近六个月以来比较清淡，能否凭借你的广告来促进一下业务？

B：没问题，我们做的广告很好，曾使好几家濒临破产的公司得以复生。

A：你能为我们做哪种广告？

B：种类多得很！我们可以通过收音机、电视、报纸等大众传媒来提升您公司的影响；我们可以把广告直接邮寄给市民；我们还可以把广告打在许多的陶瓷杯和帽子上。这些广告可以为你的产品创造很大的市场。

A：做这些广告需要多少费用？

B：不太多，成本依媒体而定。比如说车门广告，一个月是 10 万元，这项费用包括设计费和材料费。

A：老天，好贵啊！没想到广告业这么好赚钱，我想我要改行投身你们的广告业了。

Air Cargo Package & Freight Service

(Also See Delivery Service)

*Equipped with Fleet of Vans , Flatbed Trailers , Trucks
Contracted with Domestic & International Airlines
Taoyuan Airport Pick-up and Delivery
Special Delivery . Same Day Service . Freight Forwarding
Staff Fully Trained / Competent Service
Low Charge*

A: We want to have a consignment of glass-ceramic electromagnetic ovens sent by air to a distributor in Hong Kong. Can you arrange packing and delivery?

B: No problem. We'll use styrofoam (polythene) to hold each of them in place and then pack them in sturdy cases or cartons. Each carton will then be tied by a nylon rope by machine to ensure safety.

A: How long will it take to reach the destination?

B: Three days usually. Delivery to the airport and processing papers take time. Local delivery is easier. We offer same-day service.

A: And what will be your freight rate and handling charge?

B: They are all printed on this list. Our prices are the lowest in the Taiwan area.

.....

A: Is this a cargo plane?

B: Yes, it is. The main bulk of its cargo is comprised of Taiwanese textiles.

A: What else does it carry?

B: Shoes, sporting goods, and some skateboards.

航空货物包装及货运服务

(请参阅递送服务)

备有货车队，平板拖车、卡车

与国内外航空公司有合作契约

桃园机场接货、送货

特约送货、当天交货、货物转运

人员受过专业培训 / 服务周到 / 收费低廉

A：我们有一批货物要运送，是玻璃陶器做的电磁炉，要空运给香港的一位经销商，你们能安排包装和送货吗？

B：没问题，我们用泡沫塑料把每个炉子固定好，再用坚固的盒子或纸箱包装上。让机器用尼龙绳把每个纸箱都捆好以确保安全。

A：到达目的地要多长时间？

B：通常要三天。运到机场，验关手续比较花费时间；本地交货很简单，可以当日接送。

A：运费和手续费需要多少钱？

B：价目都印在这张表上，我们开的价在台湾地区是最低的。

A：这是一架货机吗？

B：对，它运载的主要货物是台湾的纺织品。

A：这架货机还装运什么别的货物吗？

B：还有鞋、运动用品和一些滑板。

Air Purification System

State of the Art Air Purifiers at Lowest Prices

They remove

smoke , odor , dust , bacteria ,

micro-organisms & air pollutants .

We service heaters , furnaces , boilers ,

dehumidifiers .

A: Your office is stuffy. You need more fresh air. Fumes, smoke, dust, perspiration odor—your respiratory organs will have trouble sooner or later.

B: Yeah, I've coughed a lot recently. What should I do to improve ventilation here?

A: You can install an electric fan to blow away bad air and draw in fresh air. You can use our services. Our air purifier is perfect for your purposes. Or you can buy an air-conditioning system. It's a combination of a heater, a dehumidifier, and a cooling machine. It's automatic.

B: Can it really improve ventilation here and alleviate my cough?

A: Sure. You should have had one of our machines installed in your office long ago.

Air Search & Rescue Team

A: Here come the helicopters. I hope the rescue parties will find the victims.

B: They will help them escape from their dangerous situation.

... .

A: I'm feeling a little nervous.

B: Me, too. The sky is getting darker and the waves have gotten a lot worse. Our attempts to find them might end in vain.

A: Don't give up. Let's fly back to that area.

B: I see them. . . . Over there on the shore!

A: Good. I'll radio the ground rescue team.

空调净化系统

尖端空调净化器低价销售
它们能去除
香烟味、臭气、灰尘、细菌、
霉菌及各种空气污染
我们也修理暖气炉、电炉、锅炉、
除湿机

A：你们办公室太闷了，你需要更多的新鲜空气。臭气、烟雾、灰尘、汗臭……你的呼吸系统迟早会出毛病。

B：是啊，我最近常咳得厉害，我要怎样才能改善这里的通风呢？

A：你可以装个电风扇把脏空气吹走，把新鲜空气吸进来。我们可以为你服务，我们的空气净化器最适合你使用。不然，你可以买一台空调。它是集制暖、除湿和制冷功能于一身的组合而且是自动的。

B：它真能改善这里的通风，减轻我的咳嗽吗？

A：当然，你早该装我们的机器了。

空中搜寻救难队

A：直升机来了，希望救难队能找到受难者。

B：他们会帮受难者逃离险境的。

A：我有点紧张。

B：我也一样。天空渐渐暗下来，海浪更险恶了，我们的搜索可能是白费力气。

A：不要泄气，我们再飞回那个地区去看看。

B：我看见他们了……在那边岸上。

A：好，我用无线电来通知地面救难队。

Air-conditioning Service

Sales , Installation / Yearly Service Agreement

Prompt and Dependable Service

24 Hr Emergency Service

*We service and install all models :
residential , commercial , industrial*

We design

dehumidifiers , central heating and cooling products

High efficiency . Energy saving . Quiet operation

Confidence Heating & Plumbing Company

A: What model of air-conditioner do you think I should install?

B: The Seagull, the latest product of the Panasonic Electric Co. It automatically controls temperature and humidity in your house. It purifies bad air and saves energy. It's quiet.

A: OK. I'll buy one. You guarantee its quality, don't you?

B: Of course. If it stops working within a month after it's installed, we'll replace it with a new one. If it breaks down within one year, we service it without charge. We guarantee one year after sale service. We're always prompt and dependable in our service.

... ..

A: Do you design central cooling systems for industrial use?

B: We do. All our customers are satisfied with our products. The machines we supply are famous for high efficiency, energy saving, easy handling, and quiet operation.

空调服务

销售 安装 / 一年期维修合约

服务快捷可靠

24 小时紧急服务

我们修理安装所有种类的机器——

住家用、商业用、工业用

我们设计

除湿机，中央系统暖气及冷气产品

高效率、省电、运转安静

信任暖气及水管安装公司

A：你觉得我应该安装哪种类型的空调？

B：海鸥型，松下电气公司的最新型产品；它能自动控制您房间的温度及湿度，净化脏空气，省电而且噪音低。

A：好，我买一台，你们保证质量，是不是？

B：当然。如果安装后一个月它停止运转，我们会换台新的给您；如果在一年内有故障，免费修理，保证一年的售后服务。我们的服务快捷可靠。

A：你们也设计工业用中央冷气系统吗？

B：对，顾客对我们的产品都很满意。我们提供的机器以效率高、省电、易操作、运转安静而闻名。

Airline Ticket Agencies

*Fast & Friendly Service at Low Cost
Domestic & Intern'l Airline Travel Consultation
Reservations for All Airlines
Seat Reservation*

701 - × × × ×

*All Major Credit Cards Accepted
Skyhawk Travel Company*

A: Are your discounted tickets to the USA still available?

B: Yes. How many tickets do you want?

A: Two. How much is a single trip ticket from Taipei to Seattle?

B: 90 US dollars. We offer 10% discount. This is the cheapest you can get this season.

A: Could you arrange a refund or a later flight if I have to cancel my trip or postpone it to a later day?

B: No, I'm sorry. Discounted tickets are usually nonrefundable and non-transferable.

A: Mm. . . . OK. I'll buy two tickets.

B: Which airline? Which day? And your passport and the passport of your partner, please.

A: China Airlines; June 6, 1993. Here is my passport.

B: Thank you. You'll fly by China Airlines 301. Its departure time is 10:30 a. m. Please arrive at the airport one hour earlier.

A: I understand. I'm supposed to complete check-in formalities 30 minutes before the aircraft takes off.

.

A: I'm going to Bali for a sightseeing tour. I need your help.

B: No problem. We are the best travel agent here in this city. We will arrange such a tour for you.

A: How much is a Taipei-Bali round-trip ticket?

B: NT \$23,000. We provide the best service and price for air tickets.

飞机票代理处

服务快捷，热情，收费低廉
国内外航空旅游顾问
各航空公司订票
订位

701 - X X X X
允许使用各类主要信用卡
飞鹰旅游公司

A：你们还有前往美国的打折机票吗？

B：有，您要几张？

A：两张。台北到西雅图的单程机票多少钱？

B：九十美元，我们打九折。这是本季您可以买到的价格最低的票了。

A：如果我想取消旅游或延期，你可以为我办理退款或安排我搭乘日后的班机吗？

B：不，很抱歉，打折的票不退款也不可以转到别的班次。

A：噢……，好吧，我买两张。

B：哪家公司？哪一天？请给我您和您同伴的护照。

A：我要买华航 1993 年 6 月 6 日的航班。这是我的护照。

B：谢谢，您将搭乘华航 301 班机，早上 10 点 30 分起飞，请提早一个小时到机场。

A：我知道，我必须在飞机起飞前 30 分钟办好登机手续。

A：我要到巴里岛观光，我需要你们的帮助。

B：没问题，我们是本市最好的旅行社，可以为您安排这次旅行。

A：台北—巴里的往返票多少钱？

B：台币 23,000 元，我们的机票最便宜，服务最好。

Alcoholism & Drug Addiction

*Professional , Confidential Services
Inpatient & Outpatient Programs
Separate Adult & Youth Centers
Chemical Substance Abuse Counseling
Recovery with Dignity*

Best Clinic for Narcotics , Morphine , Opium Addicts

A: My brother is a heroin addict. Should he be hospitalized?

B: It's absolutely necessary. He can't throw off his harmful habit without treatment for at least three months. His addiction has already harmed his health. If it's not cured it will influence his social life soon.

A: Would you please keep this treatment confidential? I don't want to let his friends know his secret.

B: Sure. We guarantee confidential service. He will recover with dignity if he cooperates with us. Our healing program has proven very effective.

A: Good. We'll urge him to follow your instructions strictly. Will he take heroin again after he is healed?

B: That, I can't guarantee. Drug rings are so rampant here. If he won't cut off his relations with them, no one can save him.

... ..

A: She spoke as if half-asleep. She is on drugs. Drugs give her a distorted view of herself.

B: Why has she become a drug addict?

A: She said that at first she took just a little out of curiosity for the hallucination and stimulation the drug produced. Then she took more and more and couldn't stop.

... ..

B: She takes amphetamines to speed up her physical and mental activities. But she becomes depressed and uneasy as the effects wear off.

A: Drugs have affected her brain. Those who seek satisfaction in danger will have no end of trouble.

酒精中毒及毒品上瘾

专业化，医疗保密

住院治疗和门诊治疗

成人和青少年分离的医疗中心

化学药物上瘾的咨询

戒毒而不失颜面

治疗麻醉剂、吗啡、鸦片成瘾的最佳疗养院

A：我弟弟吸食海洛因成瘾，他需要住院治疗吗？

B：那绝对需要，他至少要治疗三个月以上才能戒掉那种有害的习惯。他的毒瘾已经破坏了他的健康，如果不治疗，很快就会影响他的社交生活。

A：你们对这种治疗保密吗？我不想让他的朋友知道这个秘密。

B：那当然，我们保证医疗隐密。如果和我们合作，他会恢复健康而且不失面子。我们的治疗程序相当有效。

A：好，我们会劝他严格执行你的指示。他复原后还会吸食海洛因吗？

B：那我可不能保证，贩毒集团在本地那么猖狂，如果不和他们断绝来往，谁也救不了他。

A：她说话好像半梦半醒的，她是吸毒了，毒品使她自己产生幻觉。

B：她是怎么吸毒上瘾的？

A：她说开始时只是觉得好奇而吸一点点，想尝试毒品产生的幻觉和刺激，后来越吸越多，终于不能停止。

B：现在她几乎每天都打安非他命加速身体和心理的活动，可是药瘾一过，她就变得沮丧和不安起来。

A：那当然，毒品已经伤害了她的大脑。从这件事上我们就可以知道，做危险的事以寻求满足，麻烦就会接踵而来。

Ambulance When Seconds Count

(Also See First Aid Equipment)

*Paramedic Units from Wei-Heng Trauma Center
24 hr Service—Medicare and Public Aid Approved
State of the Art Life Saving Equipment
Certified Paramedics
Directed by Emergency/Trauma Physicians
Local and Long-distance Transfers*

SERVING IS OUR AIM

A: Help! My father has just gone into a coma. We need an ambulance!

B: Don't be so nervous. Take it easy. Tell me your phone number, address and location. We'll be there very soon.

A: 334 - × × × × . Top floor, I mean the 30th floor, 990, Lin Sheng Rd. , just opposite the Taipei City Bank across the street.

B: Top floor of a skyscraper! Can a helicopter land and take off there? No. . . . OK. An ambulance will be there in five minutes. . . . Stay calm.

A: An ambulance with life-saving apparatus, and physicians, please.

B: Certainly. Certified paramedics and nurses will take first-aid medicine with them to your place with the ambulance.

.

A: Look, there is a special vehicle. It has a siren and flashing lights. What's that?

B: An ambulance. Don't you see the red cross on the side? It makes that wailing noise to warn other cars of its approach.

A: Why is it moving so fast?

B: It must hurry as fast as possible to carry sick or injured individuals to the hospital. There is no time to lose.

A: Does it provide emergency medical care to patients before reaching the hospital?

B: Yes. It is staffed by trained medical workers and is outfitted with emergency medical equipment.

紧急救护车

(请参阅急救器材)

重伤医疗中心的医疗助理小组

24 小时服务——医疗保险和大众急救

最新救生设备

有执照的医疗人员

由急救 / 外科医生督导

本地和长距离接送

以服务为目的

A：救命！我父亲昏迷了。我们需要一辆救护车！

B：不必紧张，镇静下来。告诉我您的电话号码、地址和位置。
我们很快就会赶过去。

A：344-××××。顶楼，我是说，林森路 990 号 30 楼，对面是台北市银行。

B：摩天大厦顶楼！直升机能降落和起飞吗？不可以……好。救护车五分钟内会赶到……要镇静。

A：请派配有救生设备和医生的救护车。

B：当然，合格的助理医生和护士会带着急救药品，连同救护车赶到你家的。

A：您瞧，那辆很特别的车，它发出警报声，又有闪光。那是什么车？

B：救护车。您没看到车的侧面有红十字吗？它发出警报声，是要别的车子闪避。

A：它干嘛开得那么快？

B：它必须尽快把各个病者或伤者送到医院去，不能耽误时间。

A：在赶到医院之前，会给病人做紧急治疗吗？

B：是的，车上有训练有素的医疗人员而且还有医疗设备。