

## Glossary

adj=adjective; adv=adverb; n=noun; v=verb; inf=informal; pl=plural; abbr=abbreviation

### A

**A share** (n.) an ordinary share that does not give the owner the right to vote on company issues A 股

[例] *Our company will issue A shares on market.*

**abroad** [ ] (adv.) to/in another country 国外的

[例] *The sales director is abroad on business trip.*

[同义词] overseas, in foreign parts, out of the country

**absence** [ ] (n.) time/period away from work 缺席

[例] *The absence of the chief director of the meeting is somewhat a pity.*

[同义词] nonattendance, nonappearance

**absent** [ ] (adj.) not present, not at work 缺席的

[例] *Please let your section head know if you are likely to be absent for a longer period.*

[同义词] away, off, missing

**absenteeism** [ ] (n.) regular absence from work 旷工

[例] *If motivation decreases, absenteeism is likely to increase.*

**absorb** [ ] (v.) integrate a smaller item into a larger whole 兼并、担负（费用）

[例] *Head Office has absorbed the losses of our French subsidiary.*

**absorption costing** a way of pricing goods by allowing for all costs relating to production in the sale price 归纳成本法

[例] *Our company mainly use absorption costing to set the sale price of products.*

**abstract** [ ] (n.) short version of a longer document 摘要

[例] *Please brief your staff the abstract of the prevailing government regulations.*

[同义词] summary, synopsis, digest

**accepting house = (US) accepting bank** an organization, often a merchant bank, that promise to pay a bill of exchange in return for a fee 承兑银行

**access** [ ] 1. (n.) entry to something 通道

[例] *We have access to classified information.*

[同义词] entrance, passage

2. (v.) gain entry into computer data files 获取计算机数据（文件）

[例] *They shouldn't have been able to access this file.*

[同义词] output

**account** [ ] (n.) record of financial transactions 帐户

[例] *In our bank, if no transaction takes place in 2 years, your personal account will become unclaimed.*

**account executive** (n.) an advertising executive who looks after a particular client (广告或服务) 业务经理

[例] *Jack is the account executive of this advertising company.*

**accounts payable** a list of amounts owed to a business to suppliers of goods and services 应付帐款

[例] *add an entry to accounts payable*

**accountancy** [ ] (n.) work of an accountant 会计工作

[例] *At the end of a year, the accountancy of a big company is always very burdensome.*

**accountant** [ ] (n.) person qualified to keep a company's accounts 会计师 (员)

[例] *To be a good and competent accountant, accounting principles should be strictly followed.*

**accounts** [ ] (n. pl) financial records of a business 帐目

[例] *The bank would like to see the accounts.*

**accruals** [ ] (n. pl) money owed which is due at a later date 增长额, 利息

[例] *The accruals you owe him will be due next week.*

**achieve** [ ] (v.) succeed in doing something 完成

[例] *The two parties achieved final agreements in mutual benefits.*

[同义词] accomplish, complete, finish

**achievement** [ ] (n.) the successful completion of something , something successfully completed 完成、成就

[同义词] accomplishment, completion, perfection

**acknowledge** [ ] (v.) confirm that something has arrived 确认收悉

[例] *We acknowledge receipt of the shipment.*

[同义词] admit, accept

**acknowledgement** [ ] (n.) confirmation that something has arrived 收条

[例] *After you have received the mail, please return your acknowledgement by fax.*

[同义词] acceptance

**acquire** [ ] (v.) buy, obtain 购得、占有

[例] *We acquired a company, shares, etc.*

[同义词] obtain, get, procure

**acquisition** [ ] the act of acquiring 收购

[例] *The good news from TCL: the acquisition of Schneider!*

[同义词] merger, takeover

**acting** [ ] (adj.) working in the position of someone for a short time 代理的

[例] *an acting manager*

**active money (n.)** money that is being used by the public as opposed to money left in bank accounts. 流通货币  
(相对于银行帐户中的货币)

[例] *The inflation increases active money .*

**activity** [ ] (n.) type of business 业务

[例] *Our main activity is export /import trade.*

[同义词] business

**act of God (n.)** an unexpected or unavoidable event such as a storm , a flood , and earthquake ,etc mentioned in some insurance contracts as a cause of loss or damage 不可抗力

[例] *We will include the term of act of God in this insurance policy to against some uncertain factors.*

[同义词] force majeure

**actual** [ ] (adj.) real 实际的

[例] *Our actual results were better than forecast.*

**actual loss (n.)** the real cost of something as opposed to a sum of money stated on paper 实际损失 (相对于帐面损失)

[例] *In the recession, for the latest fiscal year, our actual loss is much greater than the paper loss.*

[相关词汇] paper loss

**actuals (n.)** goods that can be purchased and used , as opposed to goods traded on a futures contract that are represented by documents 实货 (相对于期货)

[例] *The merchant is especially interested in the trading of futures , not actuals.*

[同义词] physicals

**adapt (to )** [ ] (v.) to make suitable to or fit for a specific use or situation. 使适应

[例] *the ability to adapt quickly to a new situation*

[同义词] adjust

**addendum** [ ] (n.) an extra section that is attached to ,or follows , a letter , report,ect  
附录，附件

[例] *write an addendum to a report*

[同义词] appendix

**address** [ ] (v.) 1.deal with 处理

[例] *address public concerns*

2.give speech to 演说

[例] *address audience on a business project*

**adjourn** [ ] (v) to stop (a court case, a meeting , etc.)for a time before beginning again 延期，休会

[例] *The board meeting has been adjourned to an uncertain date.*

[同义词] postpone

**adjust** [ ] (v) to settle an insurance claim 理算保险索赔

[例] *After the car accident, he made an insurance claim that will be adjusted soon.*

**administration** [ ] (n.) organization and control of a company 经营、管理

[例] *The administration power of a company also shows the internal control of the company.*

[同义词] management

**admin** (n.) abbreviation for administration 经营、管理

**administer** [ ] (v.) organize, control: 管理

[同义词] manage

**adopt** [ ] (v.) choose, decide on 采用

[例] *We adopted a new strategy.*

**advance** [ ] (n.) money paid before it is due, or for work only partially completed 预付款

[例] *Yesterday I received an advance on my monthly wage.*

(v) 1. to increase 提高

[例] *On bull market , shares are advancing rapidly.*

[同义词] increase

2.to pay something before it is due 预付

[例] *The publishing house advanced me on royalties.*

**advance bill (n.)** a bill of exchange that has been written before the goods have been sent off 预付（开）票据

[例] *Dear customer, we will send you the advance bill for that batch by air express mail today.*

**adverse balance (n.)** an amount of debt shown on an account 赤字

[例] *With the rapid growth of our turnover, our adverse balance will be eliminated very soon.*

[同义词] deficit

**advertise [ ]** (v.) announce something is for sale 做广告

[例] *The soap is advertised on TV for its special flavor.*

[同义词] announce

**ad (n, inf)** short for advertisement

**ad valorem (adj.)** of tax that is calculated as a percentage of the value of the goods 从价征税

[例] *VAT is a kind of valorem tax.*

**advertisement [ ]** (n.) notice/announcement that something is for sale 广告

[例] *If you want your house sold, you should have put your advertisement in a more popular newspaper.*

**advertiser [ ]** (n.) person/company which advertises 广告商

[例] *Advertisers use various ways and media to promote their products.*

**advertising [ ]** (n.) the business of designing ads 广告业

[例] *She 's in advertising.*

**advice [ ]** (n.) recommendation (s) about what you should do 建议、通知 (书)

[例] *His advice was to close the factory.*

[同义词] counsel, recommendation, opinion

**advice note (n.)** a note to the receiver of goods from the sender that gives details of the quantity and description of goods and when and how they will be transported 通知单

[例] *Before you deliver the goods, please fax us an advice note for our confirmation.*

**advise [ ]** (v.) recommend what should be done 建议、通知

[同义词] counsel, recommend, suggest

**after-sales service (n.)** service offered by a supplier to a customer to maintain or repair the product supplied 售后服务

[例] *Nowadays many enterprises began to compete in the field of after-sales service.*

**affiliate [ ]** (n.) a person or an organization that is attached to a larger organization 成

员，联号

[例] *That company is an affiliate of a prestigious holding group.*

[同义词] member

(v.) to attach ( a person or an organization) to a larger organization 附属于

[例] *The business is affiliated to TCL Group.*

**afmd** (abbr.) aforementioned 上述的

[例] *You can refer to afmd post address for the dispatch.*

**aftermarket** [ ] (n.) a situation where a newly issued security is traded before its real price has been established in the stock market. 二级市场

[例] *Buy shares on a healthy aftermarket.*

**after sight** (adv) written on a bill of exchange to show that the bill should be paid within a specified time after the payer is presented within it 见票后付款

[例] *The bill should be paid at 60 days after sight.*

**against all risks** (adv.) (of a marine insurance policy) providing insurance for all types of loss or damage 全保险.

[例] *We insured the cargo against all risks.*

**agenda** [ ] (n.) order of topics to be discussed at a meeting 会议议程

[例] *The first topic on the agenda is salaries.*

**agent** [ ] (n.) person who represents a company 代理 (商)

[例] *Our company ' s agent in Middle East has developed a widespread and mature business there.*

[同义词] representative, deputy

**agiotage** [ ] (n.) the business of buying and then later selling foreign currencies 套汇

[例] *That guy makes a big fortune by agiotage.*

[同义词] arbitrage

**airline** [ ] (n.) a business providing a system of scheduled air transport 航空公司

[例] *United Airlines*

**air time** (n.) time given to advertise on TV or radio 电视(收音)广告节目时间

[例] *The air time of this new product will be prolonged for 10 seconds.*

**allocate** [ ] (v.) give money or other resources in certain proportions 分配

[例] *In the budget we allocated most of the money to marketing.*

[同义词] assign, designate, allot

**allotment** [ ] (n.) the distribution of new company shares to the people who have applied for them 配股

[例] *Allotment has been made by random draw because of oversubscription.*

**allowance** [ ] (n.) something, such as money, given at regular intervals or for a specific purpose 津贴

[例] *An expenses allowance is paid monthly to each trainee.*

**amalgamation** [ ] (n.) a type of reorganization where two or more companies are combined into one company 合并

[例] *The amalgamation of the three companies strengthened the corporation.*

[同义词] combination, merger

**ambition** [ ] (n.) strong desire to succeed in life or in a job 雄心

[例] *My sister has an ambition and desires to get MBA.*

[同义词] aspiration, desire, yearning

**amenity** [ ] (n.) a feature that increases attractiveness or value, especially of a piece of real estate or a geographic location 生活福利设施

[例] *a sunny apartment with amenities including air conditioning*

[同义词] facility, convenience

**amortize** [ ] (v.) to pay off a debt by saving money on a regular basis 分期清偿

[例] *The repayment of the bond is amortized in 5 years.*

**analyse** [ ] (v.) study in detail 分析

[例] *We analysed the accounts.*

**analysis** [ ] (n.) detailed study, investigation 分析

[例] *The analysis report shows clear logics and integrity.*

**analyst** [ ] (n.) person who analyses 分析家

[例] *His intelligence and diligence made him an excellent and acute marketing analyst.*

**annual** [ ] (adj.) yearly 年度的

[例] *the annual accounts*

[同义词] yearly

**annual general meeting** (n.) (AGM) a meeting of all the shareholders in a company 年度股东大会

**annul** [ ] (v.) to cancel something or stop it from being legally effective 废除,取消

[例] *The contract was annulled.*

[同义词] nullify

**annulment** [ ] (n.) the act of canceling something or stopping it from being legally effective 废除, 取消

[例] *The disagreement of two parts resulted in the annulment of the contract signed at the very beginning of their cooperation.*

**antedate** [ ] (v.) to put an earlier date (on a document, letter, cheque, etc) than the date at the time of writing 倒填日期

[例] *To make this cheque legal, you should antedate it by 7 days.*

[同义词] backdate

**anti-dumping** (adj.) of ways in which a country protects its economy by preventing other countries from dumping in it. 反倾销

[例] *anti-dumping laws*

**apology** [ ] (n.) an acknowledgment expressing regret or asking pardon for a fault or offense. 致歉

[例] *a letter of apology*

**appeal** [ ] 1. (n.) being attractive 吸引力

[例] *This product has appeal for young people.*

[同义词] attraction, charm

2. (v.) be attractive to 吸引人的

[同义词] attract, allure

**appendix** [ ] (n.) a collection of supplementary material, usually at the end of a book 附录

[例] *to use an appendix for any information*

[同义词] addendum

**apply** [ ] (v.) ask for something (in writing) (书面的) 申请

[同义词] *We applied for a loan.*



**applicant** [ ] (n.) person who applies 申请人

[例] *The applicant shows outstanding advantages among the candidates pool.*

**application** [ ] (n.) act of applying 申请

**application form** (n.) pre-printed form to make a request for a job 申请表

[例] *Please fill in this application form at first.*

**appoint** [ ] (v.) choose someone for a job 任命

[例] *We have decided to appoint a new sales manager.*

[同义词] assign, designate

**appointee** [ ] (n.) person chosen for a position or job 被任命者

[例] *He is lucky to be the appointee of this project.*

**appointment** [ ] (n.) 1. choice of someone for a new job 任命

[例] *The appointment of area financial controller implies he has been promoted.*

2. arrangement for a meeting 约定（会议）

[例] *We fixed an appointment at four o'clock.*

**appraisal** [ ] (n.) calculation of the value of somebody or something 估价

[例] *Their appraisal of the necklace is about RMB 1,000.*

[同义词] evaluation, valuation, assessment

**appraise** [ ] (v.) to judge the value of somebody or something 估价

[例] *They appraised it was only worth \$1.*

[同义词] evaluate, assess

**appraiser** [ ] (n.) person who judges 鉴定者，估价官

[例] *Who will be the appraiser?*

**appreciate** [ ] (v.) 1. be thankful for 感激

[例] *I appreciated your help.*

2. understand 理解

[例] *I appreciate your problems.*

3. increase in value 增值

[例] *My shares have appreciated by 10%.*

**apprentice** [ ] (n.) young person who is learning a skill 学徒

[例] *Don't listen to him. Jack is only an apprentice.*

[同义词] learner, beginner

**apprenticeship** [ ] (n.) period of time spent learning a skill 学徒年限, 学徒身份

[例] *Jack served an apprenticeship with a carpenter.*

**appropriate** [ ] (v.) to put an amount of money aside for a special purpose 拨出(款项)

[例] *They appropriated \$10,000 for bribery.*

**approve** [ ] (v.) agree to pass officially 批准

[例] *The Board approved the new plan.*

[同义词] accept

**approval** [ ] (n.) agreement 批准

**aptitude** [ ] (n.) natural ability (to do a task) 天资

[例] *She had a high aptitude for business.*

**arbitrage** [ ] (n.) the purchase of securities on one market for immediate resale on another market in order to profit from a price discrepancy 套利

[例] *He made big fortune by arbitrage.*

**arbitration** [ ] (n.) process of settling a dispute 仲裁

[例] *We shall have to resort to arbitration.*

[同义词] judgement, adjudication

**area** [ ] (n.) region 区域

[例] *His sales area is the North East.*

[同义词] district, region, territory

**arrears** [ ] (n.) money which is owed and has not been paid on time 到期未付帐

[例] *The payment in arrears amounts to \$100.*

[同义词] arrearage, debt, liabilities

**arrival notice (n.)** a note sent by a carrier to the receiver( consignee) saying that goods have arrived 到货通知

[例] *After your receipt of the arrival notice from the carrier---COSCO, please arrange the picking-up of the*

*goods at the dock.*

**artificial person (n.)** a company considered as having a separate legal identity from the people who work for it, although some of these people will represent the will of the company 法人

[例] *The company is regarded legally as an artificial person.*

[同义词] fictitious person, juristic person

**as per** (adv) according to 根据

[例] *As per your request that is made in your last mail, we are writing to confirm our point concerning the price.*

**asap** as soon as possible 及早

[例] *After the cargo reaches your dock, please inform us by fax or email asap.*

**assemble** [ ] (v.) 1. put (a product) together from component parts 装配

[例] *After the internal innovation, the efficiency of workers' assembling machines has greatly improved.*

2. to bring or call together into a group or whole 集合

[例] *Ask your colleagues to assemble in the meeting room at 10:15.*

**assembly-line** (n.) layout of workers and machines where the work passes from one worker to the next, usually on a moving belt, until it is finished 装配线

[例] *All the workers should take care of the assembly line.*

**assembly** [ ] (n.) putting (a product) together 装配

[例] *We have automated assembly line.*

**assembly point (n.)** a place where people should gather in an emergency. 集合地点

**assented stock (n.)** an item of financial value, eg an ordinary share, that belongs to someone who has agreed to the conditions of a takeover bid 同意股票

**assess** [ ] (v.) estimate the value of 估价

[例] *The property was assessed at £20,000.*

[同义词] value, evaluate

**assessment** [ ] (n.) calculation of value 估价

[例] *a tax assessment*

[同义词] evaluation, appraisal

**asset** [ ] (n.) something of value which is owned by a company 资产

[例] *Their company's major asset is its property.*

[同义词] property

**asset backing (n.)** the total value of the assets of a company divided by the number of ordinary shares issues.  
资产保证

[例] *We must ensure a solid asset backing for our company.*

**associate company (n.)** a company of which more than 20%, but less than 51% of the share capital is held by another company .联营公司

[例] *This firm is an associate company, not a holding company.*

**current assets (n.)** assets in daily use by a business 流动资产

**fixed assets (n.)** property and machinery 固定资产

[例] *Plants and machines are fixed assets.*

**frozen assets (n.)** assets which cannot be sold, usually because there is a dispute 冻结资产

**intangible assets (n.)** assets which cannot be seen (such as goodwill, patents etc.)无形资产

**liquid assets (n.)** cash or bills which can be easily converted into cash 流动资产

[例] *The amount of liquid assets is important to a company.*

**tangible assets (n.)** assets which can be seen (such as property, machinery etc.)有形资产

**at par ( adj/ adv)** of a share or other security that has the same value on the market as the value written on the share itself 平价（市值等于票面值）

[例] *She bought the shares at par.*

**ATM (n.)** automatic teller machine 自动取款机

[例] *You can draw cash from any ATM at any time in Shanghai by using this Visa Card.*

[同义词] cashpoint

**attempt [ ] 1.(n.)** trial, effort 努力、尝试

[例] *We have made an attempt to enter a new market.*

2. (v.) try

**attn (abbr)** for the attention of 交由某人亲启

[例] *He wrote ATTN Mr.Johnson. on the envelop.*

**auction** (n.) the way of selling in which each item is sold at an open meeting to the person who makes the highest bid 拍卖

[例] *He sold his villa in the auction at 200,000 dollars.*

**auction** [ ] (v.) to sell something to the person who makes the highest offer; sell something by auction 拍卖

[例] *His house was auctioned last week.*

**audio-conference** (n.) a meeting with people who cannot all be together at the same time, using audio (telephone) equipment 电话会议

[例] *The scheduled meeting has been cancelled for SARS, and we are planning to hold an audio-conference next week.*

**audit** [ ] (n.) examination of the accounts of a company 审计

[例] *We require an audit confirmation from your account opening bank.*

**auditing** [ ] (n.) official process of checking the accounts of a company to see if they represent a true picture 审计

[例] *The bank is under its annual internal auditing.*

**auditor** [ ] (n.) person who audits 审计员

**authenticate** [ ] (v.) proof that something is real or true 认证

[例] *You should ask a skilled attorney to authenticate the signature at the bottom of this document in case that it is a forged one.*

[同义词] certify

**average** [ ] 1. (n.) the number which is calculated by adding several figures together and then **divided** by the number of figures 均数

[例] *The sales average has been around 250 units.*

[同义词] mean

2. (adj.) middle 平均的

[例] *the average price*

**averaging** [ ] (n.) trading shares from the same company at different prices at the same time 股票平均买卖法

[例] *Average can maintain the price of a security.*

**awareness** [ ] (n.) being conscious of something 知道

[例] *He has no awareness about the transaction.*

**axe** 1.(v) remove or dismiss somebody 解雇

[例] *Several thousand of jobs will be axed next month due to the great depression.*

[同义词] dismiss ,sack, lay off ,fire

2.(n)removal or dismissal 解雇

[例] *I will under the axe if I can ' t reach the sales goal this year.*

## B

**back** [ ] 1. (n.) opposite of front 背面

[例] *Please sign the cheque on the back.*

[同义词] rear, reverse

2. (adj.) from the past 过去的、拖欠的

[例] *We have a lot of back orders.*

3. (v.) support 资助

[例] *The bank backed my new venture.*

[同义词] support, encourage

**backdate** [ ] (v.) to put a date on a document that is earlier than the real date, so that it is valid from that earlier date 倒填日期

[例] *He backdated the bill so that it can be valid.*

[同义词] antedate

**back order (n.)** an order for goods that have not yet been produced or supplied 积压定单

[例] *After a long vacation, I found myself in a huge stack of back orders.*

[同义词] backlog

**back out (v)** to give up or not do something after agreeing to do it 不履行

[例] *You will be charged for sure if you back out of the contract.*

[同义词] default

**backer** [ ] (n.) person who supports financially 资助者

[例] *The company has some big backers.*

[同义词] patron, sponsor, benefactor

**backing** [ ] (n.) support, usually financial one 资助

[例] *Strong governmental backing makes the project very profitable.*

**backhander** [ ] (n. inf.) a bribe, money given under the table 贿赂

[例] *The chief director was arrested for his involvement in some backhander affairs.*

[同义词] bribe

**backlog** [ ] (n.) build-up of work or orders which have not been processed 积压的工作（或订单）

[例] *The failure of the project was due to backlog of superior orders.*

**back up** support 支持

[例] *You should back up all claims you make.*

**back-up**( back up ) (n,v) to make a cope in case the original one is lost or damaged 备份

[例] *I made a back-up of that document in case of some unforeseen damage to it.*

**bad debt** (n.) debt which will not be paid 呆帐

[例] *The obvious decrease of bad debt avoided the bankruptcy of the big nation owned enterprise.*

**bad faith** (n.) having a dishonest intention 欺诈

[例] *Bad faith will bring disasters to a cooperation in the long run.*

[反义词] integrity , good-will

**balance** [ ] (n.) amount which makes the total credits and debits equal 收支平衡 (差额)、结余

[例] *Additional balance statement will charge 10 USD.*

[同义词] equilibrium, equipoise, evenness

**balance of payments** (n.) international financial position of a country (account of imports, exports and invisible earnings)贸易收支差额

**balance sheet** (n.) statement of the financial position of a company or business at a certain moment 资产负债表

**ban** (v) to forbid something ; to forbid someone to do something 禁止

[例] *Public advertisement on tobacco is banned in China, but some crafty tobacco companies are successful in circumventing this ban.*

[同义词] forbid

**bank** (v) to deposit something in a bank 存入

[例] *You have to bank a certain amount of money in order to avoid being overdrawn.*

[同义词] deposit

**BA (bank acceptance )** a bill of exchange that is accepted by a bank for a fee.银行承兑汇票

[例] *We will issue a bank acceptance for the payment.*

**bank book** (n.) a book that lists all payments into and withdrawals from a customer' s bank account 存折

[例] *You can insert your bank book into this machine which will automatically update it.*

**bank holiday** (n.) a day, not a Saturday or Sunday, when banks are closed and which is also a general holiday(英



国)银行假日

[例] *You have to wait till the day after tomorrow for your opening account in the Bank of London because tomorrow is a bank holiday.*

**bank statement** (n.) written statement showing transactions and balance of an account 银行结单

**bankrupt** [ ] 1. (adj.) unable to pay debts 破产的

[例] *He was declared bankrupt.*

[同义词] insolvent

2. (v.) force someone to become bankrupt 使破产

[例] *The high interest rates have bankrupted my business.*

**bankruptcy** [ ] (n.) state of being bankrupt 破产

[同义词] insolvency

**bar code** (n.) a series of lines printed on a product that can be read by a machine connected to a computer system to give a price or reference number 条形码

[例] *The invent of bar code has greatly speeded up the economy of supermarkets*

**bargain** [ ] 1. (v.) discuss in order to reach agreement on price conditions 讨价还价

[同义词] haggle, negotiate

2. (n.) item at a good (cheap) price 物美价廉的商品

[例] *The cardigan is real a bargain for I just pay half of its previous price.*

**bargaining** [ ] (n.) discussing in order to reach agreement 讨价还价

[例] *The buyer and seller finally agreed to the price level after 2 hours ' bargaining.*

**barrister** [ ] (n.) a person who is qualified to speak in a higher court of law 大律师

[例] *He is a top barrister specializing in financing law.*

[同义词] lawyer ,solicitor, bar, counsel

**b/e** (abbr) bill of exchange 汇票

**basic** [ ] (adj.) minimum that can be expected; what everything else depends on 基本的

[例] *Older workers will, of course, still be interested in basic pay.*

[同义词] fundamental, essential, elementary,

**batch** [ ] (n.) group of items made at same time 一批

[例] *This batch of goods will be delivered by UPS .*

**batch process** (n.) production process based on converting a quantity of items at the same time 批处理

**batch size** (n.) number of items in a batch 批量

**bear market** (n.) period when share prices are falling 熊市

[例] *Unfortunately, you confronted bear market.*

**beat** [ bi:t ] (v.) win over (someone) in a fight 胜过

[例] *We have beaten our competitors to be the first on the market.*

[同义词] defeat, hit

**behave**[ ] (v.) act 举止

[例] *You should behave yourself when attending such important banquet.*

**below-the-line** (adj.) below-the-line advertising; advertising which is not paid for 页底的 (广告)

[例] *Below-the-line activities refers to sales promotion or marketing research which a marketing department buys directly.*

**benchmarking** (n.) to measure (a rival's product) according to specified standards in order to compare it with and improve one's own product 比较和改进自己的产品

[例] *Benchmarking has become one of the fashionable words in current management discussion.*

**benefit** [ ] 1. (n.) advantage; profit 好处,利益

[例] *It will be our mutual benefit to come to an agreement.*

2. (n.) money provided as a right under a state or private insurance scheme, e.g. disability benefit. 津贴,救济金

3. (v.) to profit, gain advantage from 有益于,受益于

**disability benefit** (n.) payment made to a person unable to work because of permanent or long-term physical handicap 残疾抚恤金

**sickness benefit** (n.) payments made while a person is on sick leave 病假补助

**fringe benefits** (n.) extra benefits such as a car, private health insurance provided by a company 附加福利

[例] *Fringe benefits should be firmly incorporated within the payment policy and administered by the personnel department.*

**bid** [ bid ] (n & v) offer to buy something at a certain price 出价、投标

[例] *Those potential buyers of the company bid against each other.*

**takeover bid** (n.) 出价收购

**bidder** [ ] (n.) person who makes an offer 投标人

[例] *The company will go to the highest bidder.*

**bill** [ ] 1. (n.) written list of money to be paid 帐单

[例] *This bill does not include VAT.*

2. (v.) send a bill to someone 开帐单

**bill of entry (n.)** a detailed list of goods prepared by the exporter or importer for examination by customs 报关单

[例] *I will prepare a bill of entry, together with other required documents for the declaration of this batch of imported goods.*

**bill of lading(B/L) (n.)** a document that shows details of goods being transported. It is a receipt from the transporter to the sender and entitles the receiver to collect the goods on arrival.提单

**billboard** [ ] (n.) large roadside advertising poster (户外) 广告牌

[例] *The billboard of KFC is obvious everywhere.*

**billing** [ ] (n.) 1. process of invoicing 开帐单

2. advertising; promotion 广告, 促销

[例] *The product needed better billing to outsell its competitors.*

**bill of materials (n.)** list of all raw materials and parts that go into an end product 材料清单

**billion** [ ] (n.) US: one thousand million (美) 十亿; GB: one million million (英) 万亿

**black** [ ] (adj.) not allowed by law 黑市的, 非法交易的

**black market (n.)** a situation of illegal trading in goods, currencies or services 黑市

[例] *He bought some pirate CDs on the black market.*

**in the black** in credit (银行存款) 有赢余

**black list** list of goods, companies, people who are prohibited from trading 黑名单

[例] *The customer is in the system black list so we can not provide trading service for him.*

**blue chips (n.)** shares with the highest status as investments, usually shares of well-established companies 蓝筹股, 热门的股票

[例] *Wise investors will show great interest in blue chips.*

**blue-collar** (adj.) relating to manual work 体力劳动者

[例] *Your local newspaper is usually the best source of blue-collar jobs.*

**board meeting** (n) a gathering of the directors of a company to discuss important company business 董事会

[例] *He will chair the board meeting tomorrow on the takeover issues.*

**board of directors** (n.) group of people chosen by the shareholders to develop company policy 董事会议

[例] *This proposal has been approved by the board of directors.*

**bond** [                      ] (n.) contract document promising to repay money borrowed by a company or government  
债券

[例] *Most bonds are unsecured and do not grant shares in an organization.*

**bonded goods** (n) imported items on which customs duties must be paid before they can be collected by the imported or exported again 保税货物

[例] *We need permission to release these bonded goods to the importer.*

**bonded house** (n) a building where bonded goods are kept until the customs duty has been paid and they can be collected by the importer or exported again 保税仓库

[例] *The cargo is still in the bonded house.*

**bonus** [                      ] (n.) additional payment 奖金, 红利

[例] *Our department manager has been given an annual bonus for his good performance.*

[同义词] dividend

**book** [ buk ] (v.) to arrange for (tickets or lodgings, for example) in advance; reserve 预订

[例] *The secretary has booked the manager in at the Hilton Hotel.*

**books** (n. pl) the financial records of a company 公司帐目

[例] *The books of the company clearly reveals its bad debt.*

**book value** (n.) value of assets as recorded in the company' s books 帐面价值

[例] *Except at the time of purchase of the asset, the book value of the asset is seldom the same as its market value.*

**bookkeeper** [                      ] (n.) person who keeps the financial records of a company 会计员

**boom** [ bu:m ] (n.) time when business activity is increasing 繁荣

[例] *We must take advantage of the economic boom.*

[同义词] prosper, thrive, flourish

**boost** (v) to increase the strength or value of something, to help and encourage something 推动

[例] *Lower interest rates will greatly boost the economy.*

**bottleneck** [ ] (n.) a restriction in the normal work flow 瓶颈, 障碍

[例] *We've got a bottleneck in our supply operations.*

**bottom** [ ] 1.(adj.) lowest 最底处的

[例] *rock-bottom price*

2. (v.) bottom out, reach the lowest point 跌至底点

**bounce** [ bauns ] (v.) refuse to pay a cheque and return it to the bearer because there is not enough money in the payer's account 支票被银行退票

[例] *Two of my cheques were bounced last week.*

**brainstorm** [ ] (n. and v.) an approach to problem-solving in which a group of people meet to provide wide-ranging ideas on an issue 集体讨论

[例] *The members of the board gave a brainstorm during the meeting held yesterday.*

**branch** [ ] 1.(n.) local office of a large business 分公司

[例] *We have branches throughout the country.*

2.(v.) To enlarge the scope of one's interests, business, or activities 扩展

[例] *The partners are looking into branching out into Europe.*

**brand** [ ] (n.) product which can be recognized by a name 品牌

[例] *The brand establishment needs a very long time and will bring long-term benefits.*

**branding** (n.) the process of giving brand names to products 品牌命名

[例] *How is the branding of that new product going on?*

**brand leader** brand with the biggest market share 品牌领导者

[例] *IBM is the brand leader in the field of portable computer.*

**brand loyalty** (n.) customer desire to continue buying the same brand 品牌忠诚度

[例] *They managed to set up the brand loyalty of their consumers.*

**break even** (v.) balance costs and revenue, not make a profit or a loss 收支平衡

[例] *We just broke even last year.*

**breakeven point** point at which revenue equals costs 收支平衡点

**breakthrough** [ ] (n.) an act of overcoming or penetrating an obstacle or restriction  
突破

[例] *It is up to both of us to try our best to make a breakthrough in the present negotiations.*

**brief** [ bri:f ] (v.) to give concise preparatory instructions, information, or advice to 简要介绍

[例] *The CEO briefed his senior managers on the project that is supposed to be the turning point for the fate of the firm.*

[同义词] abstract, synopsis, outline

**bring forward** (v.) make earlier 提前

[例] *We brought the launch date forward to June 1<sup>st</sup>.*

**bring up** (v.) mention, introduce 提出

[例] *The chairman brought up the question of holidays.*

**brochure** [ ] (n.) publicity booklet giving information about a product or service (宣传产品的) 小册子

[例] *They asked for a brochure about our services.*

[同义词] leaflet, pamphlet, booklet

**broke** [ ] (adj, inf) without/out of money 破产的, 一文不名的

[例] *He was broke until he won the lottery.*

[同义词] insolvent

**broker** [ ] (n.) person who buys and sells shares/currency etc. 经纪人

[例] *That firm is acting as a broker.*

[同义词] agent, middleman

**brown goods**(n) items such as television sets and radios that are sold in cabinets made of wood or similar materials 茶色电器

[例] *There are bloody competitions on China ' brown goods market.*

[反义词] white goods

**b-school ( business school )** (n) a college or a department of a university providing business courses to students  
商学院

[例] *He graduated from a top-ten b-school in US.*

**budget** [ ] (n.) plan of forecast income and expenditure 收支预算

[例] *Generally a functional budget is draw up for each functional area within an organization.*

**bulk** [ ] 1. (n.) large quantity(of goods) 大量

2.(adj.)大量的 *We can offer you a discount for bulk purchase.*

**bulk carrier** (n) a ship designed to carry bulk goods 散货船

[例] *Due to the on-going strike , our goods can only be delivered by bulk carrier.*

**bull market** (n.) period when share prices are rising 牛市（行情看涨的市场）

[例] *She sold all her bonds in bull market.*

**bull position** (n) a situation in which a dealer keeps hold of a particular stock or share because he expects a rise in price 多头

[例] *in a bull position*

[同义词] long position

**bust** [ ] (adj inf) bankrupt 破产的

[例] *The firm went bust.*

**buyout (n.)** the purchase of a company or business 购买下

[例] *If the workers do approve the buyout, their company will become the nation's largest employee-owned enterprise.*

**buy up** (v) to buy all or nearly all of what is available of something 尽可能买断

[例] *In order to benchmark their products, they bought up all lines of their rivals.*

**buyer' s market** (n) a situation where certain products are in plentiful supply, resulting in low price and good credit term for buyers 买方市场

[例] *Too many entrants into this market created a buyer' s market in TVs.*

[反义词] seller' s marker

**by-product** [ ] (n.) substance produced during the making of sth else 副产品

[例] *Ammonia, coal tar and coke are all by-products obtained in the manufacture of the coal gas.*

[同义词] spin-off

**byte** (n) a unit of computer information consisting of a number of bits or binary digits 字节

[例] *The speed of download is about 1 m bytes per second.*

## C

**CAD(=Computer Aided Design)** (n.) design and drafting performed interactively on a computer 计算机辅助设计

[例] *Each student majoring in architecture should learn CAD.*

**call** [ ] 1. (n.) visit, telephone call 访问, 电话

[例] *The salesman plans to make seven calls.*

2. (v.) telephone 打电话

**call on** (v.) visit 拜访

[例] *He will call on our major customers next week.*

**campaign** [ ] (n.) plan of action (商业) 活动

[例] *advertising campaign*

**candidate** [ ] (n.) person who puts himself/herself forward for a job 候选人, 应聘者

[例] *Several managers normally interview one candidate because this increases the likelihood of making a good choice.*

[同义词] applicant

**canteen** [ ] (n.) factory restaurant 食堂

[例] *All the employees of the company have their lunch in the canteen.*

**canvass** [ ] (v.) to go through (a region) or go to (persons) to solicit votes or orders 游说, 向... 拉选票 或拉生意

[例] *Please canvass your customers for orders.*

**capacity** [ ] (n.) amount which can be produced 生产能力

[例] *We are working at full capacity.*

**capital** [ ] (n.) money, property and assets used in a business (投入) 资本

[例] *One company can open just one capital account in the bank according to the Chinese regulation.*

**caption** [ ] (n.) short description under a photograph or illustration 文字说明, 字幕

[例] *We have noted your letter of November 28 under the above caption.*

[同义词] title

**captive market** (n) a situation where buyer's have no choice of goods or have to deal with only one seller 垄断市场



[例] *This firm is the only manufacture of CD players in the country and gains a lot from such captive market.*

[同义词] monopoly

**capture**[ ] (v.) take 占有，夺取

[例] *We captured 20% of the market.*

**career**[ ] (n.) job or profession for which one is trained and which one intends to do throughout one's life 事业生涯

[例] *People have to decide how important work and career are to be in their life.*

**carrier** (n) a person or business that transports goods for commercial purposes 承运人

[例] *Please arrange the carrier for delivering this batch of goods.*

[同义词] haulier

**carry on** (v.) continue 坚持

[例] *Your team can carry on that project from now on.*

**case study** (n.) a training technique based on solving a case or problem facing an organization 案例分析

[例] *In MBA study, we should learn how to make good case study.*

**cash** [ ] 1. (n.) money in notes and coins 现金

[例] *Carrying cash is very dangerous and inconvenient for foreign travelers.*

[同义词] money, currency

2. (v.) exchange a cheque for cash 兑现（支票）

**cash crop** (n) the produce grown by farmers who intend to sell it rather than use it themselves 经济作物

[例] *Bananas are the pillar cash crop for this tropic nation.*

**cash flow** (n.) the pattern of income and expenditures, as of a company or person, and the resulting availability of cash 现金流转

[例] *The cash flow of the bank's counter is calculated at day end.*

**cash ratio** (n) the relationship between the mount of money a bank holds in cash and the total amount it holds in deposits and investments 现金比率

[例] *In order to better deal with possible bank-rush, banks should keep a reasonable cash ratio.*

**casual labour** one that serves or appears at irregular intervals, especially a temporary worker 临时工人

[例] *All work is done by casual labour.*

**catalogue** [US **catalog**] a sales publication which lists products and prices 产品目录

[例] *When doing import trading, you should get to know the exporter's catalogue.*

[同义词] list, inventory

**cater for** (v.) service, deal with 供应

[例] *We can only cater for 20 people; if there are more, there won't be enough space.*

**catering industry**(n.) industry provide food to customers 餐饮业

[例] *Catering industry met depression for SARS in Asia.*

**catch a cold** to lose money in a business deal 亏本

[例] *During that severe recession, many shareholders caught a cold.*

**CBA (cost-benefit analysis)**成本效益分析

**certificate of origin** (n) a document that shows where goods were made 原产地证书

[例] *The Customs required us to show a certificate of origin for clearing the goods.*

**certified cheque** (n) a cheque marked by the bank it is drawn on as “good for payment” 保兑支票

[例] *We only accept certified cheque.*

[同义词] marked cheque

**chain** [ ] (n.) number of shops belonging to one company 连锁店

[例] *The well famous retail company has built up at least 200 chain stores in China.*

**chair**[ ] (v.) to preside over as chairperson 主持

[例] *I chaired the executive committee.*

[同义词] preside

**challenger** [ ] (n.) company which enters a market where others are already established 挑战者

[例] *New Asia Snack is a competitive challenger to KFC.*

**channel** [ ] (n.) means by which goods pass from one place to another (销售) 渠道

[例] *The main distribution channel is through supermarkets.*

**charge** [ ] (n.) payment to be made for a service 费用

[例] *There is no service charge included in the bill – it is at your discretion!*

**chart** [ ] (n.) diagram which displays information visually 图表

[例] *Please draw a chart on sales volume of this month.*

[同义词] diagram, graph

**bar chart** uses columns to show relative heights 直方图

**flow chart** shows process from first to last step 流程图

**organization chart** (n.) a chart which shows how a job relates to other jobs and where it fits in the overall 组织机构图

[例] *Please give me an organization chart of that company .*

**pie chart** shows data in a circle cut up into segments 圆型图

**checklist** (n.) a list of items to be noted, checked, or remembered 清单

[例] *a checklist for shopping*

**checkout**[ ] (n.) place where goods are paid for in a shop 结帐处

[例] *Where is the checkout of the supermarket?*

**cheque** [ ] (n.) [US **check**] note ordering a bank to pay money to the person/company whose name is written on the cheque 支票

[例] *You need to have the drawer endorsed first, then go to the bank to encash the cheque.*

**chief** [ ] (adj.) most important 最重要的

[例] *This is the chief problem.*

**CEO** Chief Executive Officer 执行总裁

[例] *Jack Welch , the former CEO of GE is the No.1 CEO in the world.*

**CIF COST, INSURANCE AND FREIGHT** 到岸价格

**circular** [ ] (n.) a copied leaflet which is sent to people 传单, 大量分发的广告页

[例] *Have you seen the circular handed out in the street?*

[同义词] notice, advertisement

**claim**[ ] 1. (n.) request for money 索赔

[例] *We put in an insurance claim after the accident.*

2. (v.) ask for money 索赔

[例] *We claimed \$50,000 for the damaged car.*

**claimant** [ ] (n.) a party that makes a claim (根据权利) 提出要求者, 原告

**classified advertisement** (n.) short ads in a newspaper or magazine placed by people offering or asking for a product or service, or who are offering or looking for employment 分类广告

[例] *I will place a classified ad for the coming auction.*

**clear** (v) 1. to dispose of goods 抛售

[例] *The stock sold their goods at cost price in an attempt to clear old stock.*

2. to pass goods through customs 清关

[例] *clear the goods*

**clear** (adj) net 净的

[例] *The clear profit is very little after deduction of all expenses.*

**clerk** [ ] (n.) person employed in an office to do routine tasks 职员

[例] *She was employed as a bank maintenance clerk after her graduation.*

**client** [ ] (n.) person or company buying a service 客户

[例] *Nowadays good service is a very important aspect to the bank's clients.*

**clientele** [ ] (n.) a body of customers or patrons 顾客 (总称)

[例] *a restaurant's clientele*

**Co** (n.) abbreviation for company “公司” 的缩写

**cold** [ ] (adj.) not approached before 冷不防的

[例] *He gave me a cold call this afternoon but we didn't have any appointment.*

**collaboration** [ ] (n.) working together 协作

[例] *The efficient collaboration will bring mutual benefit to both sides.*

**collective bargaining** (n.) negotiations between unions and employers about conditions, wages, etc. 集体协定, 劳资双方就工资等问题谈判

[例] *Labor union is making collective bargaining with employers of that factory.*

**come up with** = put forward (an idea) 提出

[例] *come up with an original idea*

**commercial** [ ] (adj.) of or relating to commerce 商业的

[例] *commercial area*

[同义词] trading, mercantile

**commercial**(n.) advertisements on TV or radio (电视插播的) 商业广告

[同义词] advertisement

[例] *The aim of the repetitions of the same commercial on television is nothing but to brainwash consumers into compulsive consumption.*

**commercialize** [ ] (v.) make something make money 使商业化

[例] *They have a good research reputation but they find it difficult to commercialize their products.*

**commission** [ ] (n.) proportionate amount of money paid to a sales person/agent, usually a percentage of the sales made 佣金

[例] *We offered the agent a 10% commission.*

**commitment** [ ] (n.) acceptance of values or pursuit of objectives 许诺, 承担义务

[例] *We have not made any commitment in this respect.*

[同义词] pledge, engagement, promise

**commodity**[ ] (n.) goods sold in very large quantities, such as metals, foodstuffs 商品 (尤指日用品) [例] *The commodity of this food company sells very well on the market.*

**commute** [ ] (v.) daily travel between home and office 每天乘车往返上下班

[例] *She, as a consultant, commutes from Cambridge to London every day.*

**limited (liability) company (Ltd.)** a private company where the shareholders are responsible for repaying debts to the value of their shares 有限责任公司

**public limited company (plc)** company whose shares can be bought on the Stock Exchange 股票上市公司

**compensate** [ ] (v.) give something such as money to someone for loss or damage 补偿

[例] *The director decided to compensate those who had been hurt in the working accident.*

**compensation** [ ] (n.) something, usually money, given to someone for loss or damage 赔偿 (金)

**compete** [ ] (v.) succeed in doing better than (another person/company) 竞争

[例] *It's difficult to compete with low-priced imports.*

**competition** [ ] (n.) process of trying to do better 竞争

[例] *The competition is very fierce.*

**competitor** [ ] (n.) person/company that competes 竞争者

[例] *Dozens of competitors are applying for the position of sales manager.*

[同义词] rival, opponent, adversary

**competitive** [ ] (adj.) of a product which competes well 有竞争力的

[例] *It's important to keep a competitive edge.*

[同义词] rival, competing, vying, combative

**competitive edge** (n.) advantage 竞争优势

[例] *We have competitive edge in this respect.*

**competitiveness** (n.) process of being competitive 竞争力

**competence** [ ] (n.) ability to do a job well, skill or efficiency 能力, 胜任

[例] *The promotion of an employee should be judged chiefly by his competence.*

[同义词] ability, capability

**component** [ ] 1. (n.) piece of machinery 机器部件

2. (n.) part that goes into the final product 产品零件

[例] *This new type of machine contains many components.*

[同义词] part, replacement

**complimentary** [ ] (adj.) given free to repay a favor or as an act of courtesy 免费赠送的

[例] *complimentary ticket*

**concentrated marketing** (n.) marketing directed at one segment of the market 密集性市场策略

**condition** [ ] (n.) 1. general state 状态 2. term of a contract 条款

**conditions** (n. pl) situation 状况, 环境

[例] *It will probably be appropriate to start an interview with a neutral chat by asking non-controversial questions - perhaps about the weather or the traffic conditions.*

**conditions of employment** (n.) terms of employment 雇佣条款

[例] *Do all the workers make clear of conditions of employment?*

**configuration** [ ] (n.) organization and layout of equipment 生产设备的布置

[例] *Better configuration can increase operational efficiency.*

**conflict** [ ] (n.) disagreement 争执

[例] *Conflict can clear the air by letting people get their bad feelings 'off their chest'.*

[同义词] clash, collision, disagreement

**conglomerate** [ ] (n.) group of companies jointly owned producing different products 企业集团

[例] *One of the main advantages of a conglomerate is that the risk is spread over a number of companies operating in different markets.*

**consensus** [ ] (n.) agreement 一致同意

[例] *They came into consensus in the end.*

**consign** [ ] (v.) send (goods) to a buyer 寄售

[例] *The exporter will consign the goods to the buyer after the shipment.*

[同义词] deliver, transfer, convey

**consignee** (n) a person or an organization intended to receive goods sent 收货人

[例] *We will inform the consignee of the date of shipping.*

[同义词] receiver

**consignment** [ ] (n.) group of goods sent in one load 运送之物

[同义词] commitment, delivery

**consolidate** [ ] (v.) put the accounts of subsidiary companies into the parent company's accounts 合并

[例] *In the year end, the financial department will consolidate all the financial items to outcome the balance sheet.*

[同义词] unit, join, combine

**consolidated accounts** accounts of subsidiaries grouped together with the parent company 合并账目

**consortium** [ ] (n.) a group of companies formed for a special purposes, for example, to bid for a large contract 协会, 联盟, (国际)财团

[例] *In order to bid for a large contract, these several companies formed a consortium.*

[同义词] syndicate

**consultancy** [ ] (n.) a business or agency offering expert or professional advice

in a field 咨询公司

[例] *open a financial consultancy*

**consultant** [ ] (n.) one that gives expert or professional advice 咨询官

[例] *She is the No.1 marketing consultant, esp. in promotional strategies.*

**consumables** [ ] (n. pl) goods which are used up in the production  
n process 消耗品

[例] *In order to get final products, we must use up a lot of consumables in the production process.*

**consumer** [ ] (n.) person who buys goods or services 消费者

[例] *In this theory the consumer is assumed to be rational.*

**consumer behavior** purchasing patterns of consumers 消费者行为

[例] *Before we enter this market, we should make a research into the consumer behavior.*

**consumer durables** expensive items which last a number of years 耐用品

[例] *Refrigerators and washing machines belong to consumer durables.*

**consumer goods** (n.) goods bought by consumers as opposed to industry 生活消费品

[例] *It is consumers, not industry, who buy consumer goods.*

**container** (n) a very large wooden or metal box into which a number of goods may be packed before being  
transported by road, rail or ship 集装箱

[例] *Near the dock you can see many container trucks being driven into and out of the port.*

**contingency** [ ] (n.) possible emergency which, if it happens, will need  
immediate action 突发事件,意外事故

[例] *It is a real contingency to him that the marketing price fluctuates violently.*

**continuous process** (n.) a production system in which materials move continuously through the process 连续生  
产, 连续处理

[例] *Tomorrow he will show us the continuous process of that production.*

**contract** [ ] (n.) legal agreement between two parties 合同

[例] *He signed a 2 years' contract with the company employing him.*

[同义词] agreement, pact, compact

**contractor** [ ] (n.) a person or party who provides goods or services under a legal



agreement 订约人

[例] *Who are contractors of the two parties respectively?*

**contractual** [ ] (adj.) describing the relationship under a legal agreement 契约的

[例] *We have no doubt that you will respect the solemnity of contractual obligations.*

**contribute** [ ] (v.) give support (often money) 捐献

[例] *We contributed to the charity fund.*

[同义词] supply, furnish, provide

**contribution** [ ] (n.) amount of support or money given 贡献

[同义词] donation

**conversion** [ ] (n.) process of changing inputs into finished products (投入) 转化 (为产品)

[例] *Finally we made a conversion of raw materials into finished products.*

[同义词] transformation, transfiguration, alteration

**convertible currency** (n) money that can be exchanged for the currency of another country 可自由兑换货币

[例] *Till now, RMB is not a convertible currency.*

**copy** [ ] (n.) text specially written for an advertisement or a brochure (广告) 解说词

[例] *The copy for the brochure needs some revision in wording.*

**copyright** (n) an exclusive legal right, for a certain number of years, to print, publish, record, perform, sell and original text, work of art or design 版权

[例] *China should reinforce her law to punish infringement of copyright.*

**copywriter** [ ] (n.) person who writes copy for advertisements etc. 广告文字撰稿人

**core time** (n.) period of working day when all employees must be at work 固定工作时间 (see also **flexitime**)

[例] *However, you must all be here for core time from 10 till 3.*

**corporate** [ ] (adj.) referring to the whole company 法人组织的

[例] *Corporate advertising sells the company, not its products.*

**correspondence** [ ] (n.) communication by the exchange of letters 通信,

商务信函

[例] *Correspondence can be a key to success.*

**courier** [ ] (n.) a person or an organization employed to carry important papers and packages.

快递

[例] *We use UPS as our courier for the shipping notice and the tracking Number is 231.*

[同义词] messenger, bearer, carrier

**cover** [ ] (v.) pay 支付

[例] *The organizers will cover some of your costs while you are on this course.*

**direct cost** (n.) production cost of a specific product 直接成本

[例] *The direct cost of this product is too high. We cannot accept it.*

**fixed costs** costs which do not increase when production increases or decreases 固定成本

[例] *Fixed cost plus variable cost equals total cost.*

**indirect costs** (n.) costs which are not directly attached to the production of an item 间接成本

**overhead costs** (n. pl) day-to-day costs of running a business 营业间接成本

**running costs** costs of day-to-day management of a company 日常经营成本

**unit cost** (n.) total labour, material and overhead costs to produce one unit 单位成本

**variable costs** costs which increase or decrease as production changes 可变成本

**cost-effective** (adj.) which gives value 划算的

[例] *The scheme is cost-effective.*

**costing** [ ] (n.) the calculation of costs for a project 成本核算

**credentials** [ ] (n.) evidence or testimonials concerning one's right to credit, confidence, or authority 证明（书）

[例] *academic credentials*

[同义词] certificate, diploma, licence

**credit** [ ] (n & adj) time given to a customer to pay 赊账期限

[例] *We normally give 3 months' credit.*

**credit control** system for checking that customers pay on time 信用控制

**letter of credit** note from a bank allowing credit and promising to repay at a later date 信用证

**credit limit** maximum amount that a customer can owe 信用额度限制

**credit rating** amount which a credit agency thinks a company/person should be allowed to borrow 客户信贷分类

**creditor** [ ] (n.) person who is owed money 债权人

**credit-worthy** (adj.) considered a good risk to be allowed to buy goods on credit 信用好的

[例] *The credit-worthy chart show the relationship between the credit and profit from it.*

**creditworthiness** (n.) ability to repay money borrowed 信誉度

[例] *We should check your creditworthiness before we give you loans.*

**crisis** [ ] (n.) dangerous/difficult/serious situation 危机

[例] *a banking crisis*

[同义词] emergency, exigency, dilemma

**criterion** [ ] (n.) a standard, rule, or test on which a judgment or decision can be based 标准

[例] *Quality is our main criterion.*

[同义词] standard

**critical path analysis** (n.) network planning technique for scheduling projects 关键途径分析

[例] *He asked his secretary to prepare a critical path analysis.*

**currency** [ ] (n.) money which is used in a particular country 通货

[例] *There are still some existing Chinese regulations governing foreign currency.*

[同义词] money, cash, legal tender

**hard currency** currency of a country with a stable economy 硬通货

**current** [ ] (adj.) referring to the present time 当前的

[例] *current leaders*

[同义词] present, ongoing, prevailing

**current account** bank account from which a customer can withdraw money at any time 经常帐户

[例] *If you want your money can bring some benefits in the bank, I advise you do a time deposit rather than deposit it in your current account.*

**current liabilities** (n. pl) debts which a company must repay in the short term 流动负债

[例] *Too many current liabilities is risky to a company.*

**customer** [ ] (n.) person/company who buys goods 消费者

[例] *Customers today are more rational when they are choosing and making decision.*

**customize** [ ] (v.) to adapt a product for a particular customer 定制

[例] *I want to customize a new style of clothes for my fashionable sister.*

**cut back** (v) to reduce the amount of money, staff or other resources available for a project or an organization 削减

[例] *To reduce the risk involved in this project, we should cut back our investment in it*

**cut-price** (adj.) sold at a lower than normal price 打折的，廉价的

[例] *Today we can taste that cut-price pizza after we finish shopping.*

**cut-throat** (adj.) fierce, intense 残酷的

[例] *cut-throat competition*

**cv** [ , ; , ](n.) (=curriculum vitae) written statement of education and previous employment 履历

[例] *If you want to apply for the job, don ' t forget to send in a detailed cv.*

**cycle** [ ] (n.) regularly repeated sequence 周期

[例] *This is our normal selling cycle-it ' s always quiet after Christmas.*

**cycle time** (n.) time between entry of material into production facility and exit 周期时间

[例] *Cycle time should be condensed next year.*

## D

**D/A** 1.deposit account 定期存款

2.document against acceptance 承兑交单

**damages** [ ] (n. pl) money claimed for harm done 赔偿金

[例] *We are claiming damages for unfair dismissal.*

[同义词] compensation, reparation

**danger money** (n) extra money or high wages paid to people working in hazardous conditions 危险工作津贴

[例] *All medical staff who were fighting SARS to save patient ' s life received danger money.*

**database** [ ] (n.) date bank 数据库

**day book** (n) a book containing records of invoices, credit notes, etc. 日记帐

[例] *She wrote the invoice number in the day book to update the accounts.*

**deadline**[ ] (n.) date/time by which something has to be done 最终期限

[例] *The deadline for the application is tomorrow morning.*

**deal** [ ] 1.(n.) 1.business agreement 交易

[例] *We set up a deal with our agents.*

2. (v.) trade, buy and sell 做生意

[例] *He deals in gold.*

[同义词] trade, bargain, negotiate

**dealer** [ ] (n.) person who buys and sells 商人

[例] *a foreign exchange dealer*

[同义词] merchant, trader, tradesman

**dear** [ ] (adj.) high-priced; expensive 昂贵的

[例] *a dear gift*

[同义词] expensive, costly, pricey

**dear money** (n) money that is difficult to borrow because of high interest rate 高利息借贷资本

[例] *Government adopted the dear money policy to restrain the overhot investment in the real estate.*

**debenture** [ ] (n) a form of long-term loan, with a fixed rate of interest and usually repaid at a fixed date 公司债券

[例] *The company sold the debenture for financing.*

**debit** [ ] 1. (n.) money which is owed 借方

[例] *The debit column is the left-hand column in accounts.*

2. (v.) debit an account 记入借方

[例] *debit \$5 against a person's account*

**direct debit** money withdrawn automatically from a bank account for regular payments 直接借记

**debt** [ ] (n.) money owed 债务

[同义词] liability, obligation, due

**to get into debt** 负债

**to be out of debt** 不欠债

**to pay off a debt** 偿清债务

**debt ratio** (n) the relationship between the total amount of money owned by a company and the company's shareholder's funds 负债比率

[例] *As the debt ratio is ever-increasing, investors fell uncertain about the prospect of the company.*

**debtor** [ ] (n.) person who owes money 债务人

**aged debtors** companies which owe money listed according to age of debt 长期债务人

**declare** [ ] (v.) make an official statement 公布

[例] *The company declared interim profits of 420 million.*

**decline** [ ] 1. (n.) slow fall 下滑

[同义词] decrease

2. (v.) fall slowly 下滑

[同义词] decrease

[例] *When the income level of the consumers declines, the market price for house will fall accordingly.*

**deduct** [ ] (v.) subtract from the total figure 扣除

[例] *After deducting all the costs, we actually made a loss.*

[同义词] subtract, take away

**deductible** [ ] (adj.) which can be deducted 可扣除的

[例] *tax-deductible*

**deduction** [ ] (n.) subtraction from the total figure 扣除, 减除

[例] *after deduction of tax*

[同义词] subtraction, reduction, decrease

**default** [ ] 1. (n.) failure to meet the terms of a contract 未履行

2. (v.) to fail to meet the terms of a contract 违约

[例] *In the end they have to meet a default.*

**defect** [ ] (n.) fault, something wrong in the design of a machine 缺陷

[例] *There is a small defect in this product.*

**defective** [ ] (adj.) not working properly 有缺陷的

[例] *The defective working line slowed down the entire production process.*

**defer** [ ] (v.) to put off to a later date 推迟

[例] *Please defer shipment until you receive our further instructions.*

[同义词] delay, postpone, adjourn

**deferred payments** (n.) payments postponed to a later date 延期付款

[例] *We cannot accept deferred payment.*

**deficit** [ ] (n.) amount by which expenditure is higher than income 赤字

[例] *They have incurred trade deficit for several years.*

[同义词] shortage, shortfall, deficiency

**deflation** [ ] (n.) a reduction in the amount of money circulating in a country's economy, so that prices fall or remain steady 通货紧缩

[例] *Under the policy of deflation, prices have fallen back to a normal level*

**delegate** [ ] 1. (v.) to give authority and responsibility to someone to act on one's behalf 委派为...代表 2. (n.) person to whom authority and responsibility are given 代理 3. (n.) person representing an organization at a meeting or conference 大会代表

[例] *We note that you will have delegated your Miss Chris to attend the Shanghai Fair.*

**delegation** [ ] (n.) group of delegates 代表团

[例] *The Shanghai Trade Delegation was warmly received at Hong Kong Spring Commodities Fair.*

**deliver** [ ] (v.) transport goods to a customer 送货

[例] *You as the VIP customer can choose the way how we deliver our product to you and the charge will be free.*

**delivery cycle** (n.) time from receipt of customer order to shipment 供货周期

[例] *We should try to shorten the delivery cycle.*

**demand** [ ] (n.) 1. request for payment 请求偿付

[例] *First demands were issued to all late payers.*

2. need for products and services at a certain price 需求

[例] *We are having difficulty meeting demand.*

**demand management** (n.) series of activities to recognize and manage all the demands for products 需求的监督和调节

[例] *They decided to carry out demand management to get information from consumers.*

**demotivated** (adj.) not interested 失去动力的

[例] *The depression of economy demotivated them at last.*

**denationalize** [ ] (v) to put a government-owned company or industry back into private ownership 私营化

[例] *Sooner or later, China ' s communication sector will be completely denationalized.*

[同义词] privatize

**department** [ ] (n.) part of an organization 部门

[例] *The employment manager would like to talk to some of the company ' s supervisors and department heads.*

[同义词] branch, division, subdivision

**deposit** [ ] (n.) 1.money placed in a bank account 存款

[例] *Once your deposit in our bank exceeds 50,000 USD, the monthly 20 USD account maintenance fees will be exempted.*

**deposit account** account earning interest 有息存款, 储蓄存款

[例] *We require 7 days ' notice of withdrawal on this deposit account.*

2. money paid in advance in order to reserve a product 押金

**depot** [ ] (n.) warehouse 仓库

[例] *The goods are temporally stored in the depot near the port.*



**depreciate** [ ] (v.) reduce the value of assets in the accounts over a certain time 贬值

[例] *We depreciate business equipment over 5 years.*

[同义词] devalue, devaluate

**depreciation** [ ] (n.) reduction in the value of an asset 贬值

[同义词] devaluation, deflation

**deregulate** [ ] (v) to free an industry , an organization, etc from price control, especially by a government 撤消管制

[例] *to deregulate the food market*

**deskilling** (n) the losing of skills by workers through unemployment , lack of training , etc.失去技能

[例] *The great depression caused many companies to lay off their workers which would result in deskilling of staff.*

**desktop** [ ] (n.) desktop computer 台式电脑

**despatch** [ ] see: **dispatch**

**devalue** [ ] (v.) reduce the value of a currency against other currencies (货币) 贬值

[例] *The war inside the country severely hurts the consumers ' confidence and devalues its currency in the international financial market.*

[同义词] depreciate, devaluate

**devaluation** [ ] (n.) the deduction in the value of a currency against other currencies (货币) 贬值

[同义词] depreciation, deflation

**differentiate** [ ] (v.) to make something different or highlight the difference between two things 区别

[例] *It is hard to differentiate the one from the other.*

[同义词] distinguish, set apart, separate

**differentiation** [ ] (n.) making sure that a product has distinguishing features 区别

[例] *Line 1 and Line 2 have little differentiation.*

**price differential** (n) the difference in prices charged for the same product in different shops, or for different

products in a range 差价

[例] *The price for this air-conditioner is the lowest in Shanghai, and if you can find lower price for it within 15 days, we will refund the price differential to you.*

**direct** [ ] (v.) manage, be in charge of 管理, 指挥

[例] *He directs our sales operation.*

[同义词] manage, control, run

**director** [ ] (n.) person appointed by shareholders to help manage a company 主管, 董事

**managing director** UK [US Chief Executive Officer] 执行总裁

**direct flight** flight without transfer 直航

**direct mail** (n.) selling a product by sending information through the post 直接邮寄广告

[例] *We have to wait for 2 days if we send it by direct mail.*

**direct selling** (n.) selling directly to a customer without going through any middlemen 直销

[例] *Direct selling can save a lot of money.*

**directory** [ ] (n.) reference book containing listings 目录

[例] *a telephone directory, a trade directory*

**discount** [ ] 1. (n.) percentage reduction in a full price 打折

[例] *You can have 5% discount as a VIP customer.*

2. (v.) reduce the full price 打折

[同义词] rebate

**disintegration** [ ] (n) the breaking up of a company or group of companies 解散

[例] *At last, the merger of these two big companies comes to disintegration.*

**dismiss** [ ] (v.) remove from employment, sack (inf)解雇

[例] *You are dismissed for your poor performance and bad working attitude.*

[同义词] discharge

**dismissal** [ ] (n.) act of dismissing 解雇

[例] *These rules are formal-such as the procedure for dismissal.*

[同义词] discharge

**dispatch** 1. (n.) sending goods to a customer 送货

[例] *dispatch department*

2. (v.) send goods to customers 送货

**display** [ ] 1. (n.) show/exhibition of goods 展览

[例] *There was a display of the latest research at the trade fair in Frankfurt.*

2. (v.) show, exhibit 展览

**dispute** [ ] 1. (n.) a disagreement 争论

[例] *We hope the matter in dispute will soon be settled.*

2. (v.) to disagree 争辩

**distribute** [ ] (v.) send out goods from the manufacturer to the end user 分销

[例] *The distributing line of the company is very advanced and considerable.*

**distribution** [ ] (n.) act of sending goods from the producer to another person or organization 分销

[例] *Have you prepared for the distribution of the goods?*

**distributor** [ ] (n.) person or company which sells goods for a manufacturer 分销商

[例] *We are the sole distributors.*

**diversify** [ ] (v.) extend into new business areas 多元化

[例] *Although we are a chemicals company, we diversified into publishing.*

[同义词] vary, variegate

**diversification** [ ] (n.) act of diversifying 多元化

[例] *The superior leaders of the company believe the diversification will bring larger market and more profits.*

**divest** [ ] (v.) to sell assets 出售

[例] *We cannot divest all assets.*

**dividend** [ ] (n.) percentage of profits paid to shareholders 红利

[例] *The size of the dividend payment is decided by the board of the directors.*

[同义词] bonus

**dividend per share** (n) the amount of money paid by a company to its shareholders divided by the total number of shares issues 每股股息

[例] *After the reshuffle of the company, there is a huge rise in dividend per share .*

**division** [ ] (n.) main part of a large organisation 部门

[例] *The job description indicates where the job is to be carried out in terms of location, plant, division, department, and section.*

**documentation** [ ] (n.) a collection of documents referring to a subject 文件资料

[例] *We have noted your instructions about documentation and will do accordingly.*

**dog** [ ] (n.) term used in Boston Matrix to describe a product with low market growth and low market share (波士顿矩阵中) 市场占有率低、增长率慢的瘦狗产品

**donate** [ ] (v.) to present as a gift to a fund or cause; contribute 捐赠

[例] *TOSHIBA donated \$ 5 m to Cambridge Univ.*

[同义词] give, bestow

**domestic** [ ] (adj.) referring to the home market 国内的

[例] *Large domestic market encourages us to explore overseas markets.*

[同义词] internal

**dominant** [ ] (adj.) most prominent as in position of market (市场) 领导地位的

[例] *In these newer markets the firm is dominant.*

**down payment** a partial payment made at the time of purchase, with the balance to be paid later 头期款购买时的部分付款

**down market** (n. adj & adv) cheap, low end of the market 低端市场(的)

**down-time/downtime** [ ] (n.) time when factory machines are not producing 停工期

[例] *The downtime of the machine is too long. We ' d better call the technician to maintain it.*

**downturn** [ ] (n.) a tendency downward, especially in business or economic activity 低迷时期

[例] *There is a terrific downturn in retail sales six years ago.*

**DP** (n.) (=Data Processing) the use of data by computers 数据处理

**drawer** [ ] (n) one that draws, especially one that draws an order for the payment of money  
开票人

[例] *The cheque was bounced to the drawer because there was not enough money in his account.*

**drawee** [ ] (n) the party on which an order for the payment of money is drawn 受票人

[例] *The drawee refused to accept the cheque because there was no signature in it.*

**drill** [ ] (n.) disciplined, repetitious exercise as a means of teaching and perfecting a skill or procedure 训练

[例] *easy and short drills*

**drive** [ ]1 (n.) energy 内驱力,冲劲

[例] *His drive was worn out in the long run.*

[同义词] vigour

2.(v.) urge forward 催使, 促进

[例] *New technological solutions are needed to tackle the problem and to help drive businesses forward to improve their productivity and output.*

[同义词] propel, push, impel

**due** [ ] (adj.) owed 应付的, 到期的

[例] *This debt became due last week.*

**dull** [ ] (adj.) (of business or market)sluggish; flat 不景气的

[例] *The business of this company is dull this year.*

**duplicate** [ ](n) an exact copy of a document such as a letter, a report, a receipt , and invoice etc.副本

[例] *Keep the duplicate for your reference.*

[同义词] copy

**duty-free** (adj.) exempt from customs duties 免税的

[例] *duty-free merchandise*

## E

**earnings** [ ] (n. pl) salaries, profits, dividends, interest received 收入

[例] *The meager earnings can hardly make a living for me.*

**economic** [ ] (adj.) 1. providing enough money, profitable 赚钱的,有利润的

[例] *This project doesn't make economic sense.*

2. referring to state of the national economy 经济的

[例] *There is an economic crisis.*

**economic efficiency** (n.) the ratio of outputs to inputs 经济效益

[例] *The economic efficiency is higher this year than last year.*

**economic sanctions** (n) measures taken to force a country to obey international law, by stopping or reducing trade with that country. 经济制裁

[例] *The UN decided to lift the long-term economic sanctions on Iraq.*

**economical** [ ] (adj.) money-saving 节约的

[例] *an economical car*

[同义词] thrifty

**economics** [ ] (n. pl) the study of macro and micro  
economics 经济学

**economist** [ ] (n.) person who specializes in the study of economics 经济学家

**economise** [ ] (v.) save money by spending less 节约

**economies** (n. pl) savings 积蓄

[例] *We need to introduce some economies.*

**economy** [ ] (n.) financial organization of a country 经济体制

[例] *a free market economy*

**economy class** the cheapest class of a air travel 经济舱

**economy of scale** 规模经济

**edge** [ ] (n.) advantage 优势

[例] *a competitive edge*

**effective** [ ] (adj.) able to produce the right results 有效的，给人深刻印象的

[例] *The new pricelist will become effective from January. ; an effective resume*

[同义词] efficient, effectual, efficacious

**efficiency** [ ] (n.) ability to do the right thing 效率

[例] *This machine has a good efficiency.*

**efficient** [ ] (adj.) able to produce the right results quickly 效率高的

[例] *The new type of machine is efficient to produce products.*

[同义词] effective, effectual, efficacious

**(be) eligible for** qualified or entitled to be chosen 有资格的

[例] *They are eligible for the grant from the government.*

**embezzle**[ ] (v) to take (money, for example) for one's own use in violation of a trust 挪用公款

[例] *The GM is charged with embezzling funds from the company ' s account.*

**employ** [ ] (v.) take on or use a person as a paid worker 雇佣

[例] *During the year we employed an average of 65.*

[同义词] engage, hire

**employee** [ ] (n.) person taken on as a paid worker 雇员

[同义词] worker

**employer** [ ] (n.) person or organization that takes on paid workers 雇主

[同义词] boss, director

**employment** [ ] (n.) work, job (s) 工作

**enclose** [ ] (v) to put something in an envelop, usually as well as a letter 附寄

[例] *Enclosed is the receipt for the order.*

**endorse** [ ] (v.) write one' s name on, to accept 背书，认可

[例] *Please cable us as soon as your application for import license has been endorsed.*

[同义词] approve, sanction, ratify

**endorsement** [ ] (n.) acceptance 背书

[例] *Our products have met with wide endorsement.*

**endow** [ ] (v) to provide with property, income, or a source of income 资助, 捐赠

[例] *This research project is endowed by an international charity.*

**enduser** (n.) person who actually uses a product or service 最终用户

[例] *We should carry on a survey among our product ' s end users to collect the feedback.*

**engage** [ ] (v.) to take a person on as a paid worker; employ 雇佣

[例] *Congratulations, Chris! Our company engages you.*

[同义词] hire, employ, take on

**end-product** (n) the final article produced by the manufacturing process 制成品

[同义词] finished goods

**enter** [ ] (v.) go into 进入 (市场)

[例] *We entered the market in 1980.*

**enterprise** [ ] (n.) a business organization 企业

**entitle** [ ] (v.) to give a right to 授权

[例] *We feel we are entitled to make this request.*

[同义词] qualify, authorize, empower

**entitlement** (n.) a person ' s right 权利

[例] *He has the entitlement to sell the house.*

**environmentally-friendly** (adj) of activities , products, production processes, etc that do not harm the environment 环保的

[例] *Our products are environmentally- friendly , so they are welcomed by our customers.*

[同义词] green

**holiday entitlement (n.)** the right to have holiday 休假权利

[例] *in the UK holiday entitlement generally ranges from three to six weeks per year*

**entrant** [ ] (n.) one that enters a market 市场进入者

[例] *This firm is a new entrant showing tremendous potentials.*

**entrepreneur** [ ] (n.) person who starts and runs a company/business 企业



家

[例] *Entrepreneur needs special innovative spirit and acute business sense to win the final success.*

**entrepreneurial** (adj.) have the very spirit of an entrepreneurial, such as creativeness and taking risk to run the enterprises etc. 企业家（精神）的

[例] *entrepreneurial flair*

**environment** [ ] (n.) surroundings 环境

[例] *To be classed as a work accident, the accident must take place in the work environment.*

**equity** [ ] (n.) right to receive dividends on the shares owned in a company 普通股所有人利益

[例] *Assets plus liabilities equals owner's equity.*

**equity capital** amount of a company's capital owned by the shareholders 股本

[例] *The two main shareholders owned almost all the company's equity capital.*

**equities** ordinary shares 普通股

[例] *How many equities have you got?*

**ERP (Enterprise Resource Planning)** 企业资源计划

**estimated demand** (n.) rough or approximate calculations of demand 估测需求量

[例] *What about the estimated demand of portable computers in this city?*

**ETA (estimated time of arrival)** 估计到达时间 ETA of our goods is 12<sup>th</sup> May.

**evaluate** [ ] (v.) calculate the value of something 评估

[例] *The training and development manager plans, organizes and evaluates training programmes.*

**evaluation** [ ] (n.) calculation of value 评估

**exchange rate =rate of exchange** relation in value between kinds of money used in different countries 汇率

[例] *What is the exchange rate between US dollar and RMB?*

**exhibit** [ ] 1. (n.) goods or services displayed at a fair or trade show 展览

[例] *The exhibit of mobile phones has drawn special interest of young people.*

2. (v.) display products or services at a show 展览

**exhibition** [ ] (n.) show of goods 展览会

**expand** [ ] (v.) get bigger 扩张, 发展

[例] *The market is expanding.*

[同义词] stretch, spread, enlarge

**expansion** [ ] (n.) increase in size 扩展

[例] *The firm is planning for rapid expansion of its market.*

[同义词] enlargement, amplification

**expect** [ ] (v.) wait for sb. for a talk, discussion etc. 找某人

[例] *Jack, Mr. Casson is expecting you in his office!*

[同义词] await

**expenditure** [ ] (n.) amount of money spend 花费

[例] *Capital expenditure is the money we have spent on fixed assets.*

[同义词] spending, expense

**expenses** (n. pl) money paid for covering extra costs 费用

[例] *The fee did not include travel expenses.*

**experienced** [ ] (adj.) skilled or knowledgeable as the result of active participation or practice 有丰富经验的

[例] *She was an experienced chef.*

[同义词] practiced, versed, familiar

**expertise** [ ] (n.) particular knowledge or skill 专门技术

[例] *One of the advantages of using an employment agency is that it offers expertise in an area where the employer is not regularly in the market.*

**expire** [ ] (v.) to come to an end; terminate 到期

[例] *My passport expires in a month.*

[同义词] terminate

**exposure** [ ] 1.(n.) publicity given to a product or company 公开, 曝光

2. (n.) total audience number reached by an advertisement 知道某广告的总人数

[例] *Have you counted the exposure reached by that attractive advertisement?*

**Euro** [ ] (n) (from 1999) the currency of the European Economic and Monetary Union 欧元

## F

**factor** [ ] (n.) thing which is important 要素

[例] *Price is an important factor when deciding our strategy.*

[同义词] element, component

**factoring** [ ] (n.) business of buying debts at a discount 打折扣购买债务的业务

**facilities** (n. pl) equipment or buildings used in the production process 设备

[例] *The club has many convenient facilities.*

**fail-safe system** (n.) a system which is almost totally protected against crucial accidents 自动保险体制

[例] *We should check if the fail-safe system works well*

**family business** 家族企业

**fashionable** (adj.) trendy 时尚的

[例] *Nike is a fashionable brand of sportswear.*

**fast - moving consumer goods** (n) cheap, everyday items that are bought and used up quickly 快销消费品

[例] *You cannot set batteries a so high price, they are fast-moving consumer goods and you will lose long-established market.*

**faulty** [ ] (adj.)( of product) having defects (产品)有瑕疵的

[例] *sorry for our faulty pilot products*

[同义词] defective, imperfect

**feasibility study** (n.) investigation of a project to see if it is worth pursuing 可行性研究

[例] *Feasibility study is always done before the project is formally carried out.*

**fee** [ ] (n.) money paid for service provided by a professional person such as a lawyer or a doctor 对职业性服务的报酬

[例] *The commission fees are usually higher in the foreign bank than those local bank.*

[同义词] payment, reward, remuneration

**feedback** [ ] (n.) information about the results of an activity, given to a person so that changes can be made 反馈

[例] *After the session we will give you feedback on your performance so that it can be improved.*

**fiduciary** [ ] 1.(n) one, such as an agent of a principal or a company director, that

stands in a special relation of trust, confidence, or responsibility in certain obligations to others 受托人

[例] *The solicitor acted as fiduciary.*

2. (adj.) of or relating to a holding of something in trust for another 信托的

[例] *a fiduciary contract*

**field** [ ] (n.) outside the office 实地

[例] *The salesmen are in the field.*

**file** [ ] 1. (n.) a collection of documents on a subject 档案

[例] *According to my files we haven't prepared a person specification for a Team Leader before.*

2. (v.) collect, arrange, organize documents systematically 归档

**fill** [ ] (a position) (v.) to find someone to do a job 胜任

[例] *I am competent to fill in this position.*

**finance** [ ] 1. (n.) money used by a company 资金

[例] *Where will we get the finance for this project?*

2. (v.) provide money for 资助

[例] *The bank is going to finance the new building.*

[同义词] fund, support

**finances** (n. pl) money available 经费

[例] *the poor state of the company's finances*

[同义词] resources, funds, wealth

**financial** [ ] (adj.) referring to finance 财政的

[例] *financial position*

[同义词] monetary, pecuniary

**financially** (adv.) to do with finance 财政上

[例] *The company is financially dependent on one shareholder.*

**financing** [ ] (n.) providing money for 融资

[例] *The company's financing action in real estate implies its new focus in investment.*

**fine** [ ] (n.) a sum of money required to be paid as a penalty for an offense 罚金

[例] *A system of fines should be introduced.*

[同义词] penalty

**finished goods** (n. pl) product sold as completed 制成品

[例] *Products sold as completed are finished goods.*

**firm** [ ] (n.) business or partnership 商号

**fire** [ ] (v inf) send away from employment, sack 解雇

[例] *Our employment record is good in the community as we hardly ever fire anyone.*

**first aid** emergency treatment administered to an injured or sick person before professional medical care is available 急救

[例] *Effective first aid system is very important to a workplace.*

**firm** (adj) (of price) steady or rising steadily 坚挺

[例] *Gold shares remained firm today.*

**fiscal** [ ] (adj.) referring to tax 财政的

[例] *What about this year ' s fiscal tax?*

**fix** [ ] (v.) agree/set something 决定

[例] *The price was fixed at \$25.*

**fixtures** (n. pl) equipment in a factory that cannot be moved 固定设备,工夹具

[例] *Machines are fixtures of a factory.*

**flagship** [ ] (n.) the main or most successful product in a range 旗舰, 同类产品中佼佼者

[例] *Their cars are flagships among all the products in this city.*

**flat** [ ] (adj.) commercially inactive; sluggish 萧条的

[例] *The American market was flat in 1995.*

**flawed** (adj.) having defects 有瑕疵的

[例] *I am writing to apologize for our flawed samples.*

**flexitime** [ ] (n.) (also flextime) flexible system of working in which workers can choose what time to start and finish (see also **core time**)弹性上班制

[例] *With the flexitime system you can choose your start and finish time.*

**flier** [ ] (n.) a promotional leaflet 广告传单

[例] *Fliers of this new type of computer are handed out in all the streets.*

**flip chart** (培训常用的) 活动挂图

**float** [ ] (v.) put a company's shares for sale on the Stock Exchange 发行(股票、债券等)

[例] *When the company was floated on the stock market, many of them opted to become shareholders.*

**floatation** [ ] (n.) starting or expanding a company by offering shares for sale 以公  
开发行股票的方式开办公司

[例] *a new company flotation*

**flop** [ ] (n.) failure 失败

[例] *Their corporation came to a flop in the end.*

**flow shop** (n.) production workshop where machines and operators handle a continuous material flow, as in  
mass production 流水线车间

**follower** [ ] (n.) company which follows others into a market 市场追随者

[例] *Many companies became followers seeing KFC's success.*

**fluctuate** [ ] (v.) rise and fall rapidly 波动

[例] *Workers certainly don't want their pay to fluctuate wildly.*

[同义词] vacillate, waver, vary

**fluctuation** [ ] (n.) sudden movement 波动

[例] *It is difficult to estimate the price fluctuation of the market.*

**FOB (free on board)** 离岸价

**follow-up** (n.) an activity done to add to or continue something done earlier 后继(产品)

[例] *The software was a successful follow-up to the original product.*

**force majeure** (n) an unexpected and unavoidable event that causes or allows a contract to be changed or  
cancelled if it has a force majeure clause 不可抗力

[例] *Due to force majeure, this deal turned out to be a great failure.*

[同义词] Act of God

**forecast** [ ] 1. (n.) estimate of what will happen in the future 预测

[例] *The inflation of the currency and booming commodity price in the market forecast the bubble economy.*

2. (v.) predict what will happen 预测

**foreclose** [ ] (v) to deprive (a mortgagor) of the right to redeem mortgaged property, as when payments have not been made 取消（抵押品的）赎回权

[例] *That bank foreclosed on the mortgage.*

**forge** (v) to make an illegal copy of something 伪造

[例] *The signature on the cheque was forged and was rejected by the bank.*

**foreman** (n) an experienced worker who supervises and directs other workers 领班，工头

[例] *He was promoted to factory foreman due to his excellent performance.*

**format** [ ] (n.) layout 格式

[例] *write in an accessible format*

**forwarder** (n) one that forwards, especially an agent that facilitates and assures the passage of received goods to their destination 货运代理商

[例] *The goods were handed over to the forwarder by the airline company.*

**four P's** PRODUCT, PRICE, PLACE, PROMOTION 4P 理论（麦卡锡提出）

**franchise** [ ] 1. (n.) licence to sell under a brand name 特许经营

[例] *The small company has got the franchise to sell products of IBM.*

2. (v.) give a licence to someone 特许经营

**franchisee** [ ] (n.) person who pays a royalty for a franchise 特许经营人

**franchiser** [ ] (n.) person who receives the royalty 特许经营授予人

**fraud** [ ] (n.) making money by not telling the truth 诈骗

[例] *He became rich through systematic fraud.*

[同义词] deception, deceit, trickery

**freebie** [ ] (n. informal) a give-away, a free promotional product 免费赠品

[例] *I got two freebies of the theater. Let's go this evening.*

**freehold** [ ] (n.) an estate held in fee or for life 享有全权的或可终身保有的不动产

**free gift** (n) an extra item given free with a purchase to encourage sales 赠品

[例] *If you buy this cell phone, you will receive a free gift with it.*

**freelance** [ ] (adj, n) a person, especially a writer or an artist, who sells his or her services to employers without a long-term commitment to any one of them 自由职业

[例] *She is working as a freelance---writing and make a living from sale of her books .*

**frequent flyer** one who frequently take air-flight for business trip 经常乘飞机出差的人

**frill** [ ] (n.) a luxury 奢侈品

[例] *Now non-frill flight are more popular with frequent flyers.*

**fringe benefits** extra benefits 额外福利

**fund** [ ] 1. (n.) money set aside for a special purpose 基金

[例] *a pension fund*

2. (v.) provide money for 投资

[例] *We funded the company in the early days.*

**funds** [ ] (n. pl) money available to spend 资金

[例] *We need extra funds to pay for research.*

**futures** [ ] (n. pl) trading in shares and commodities for delivery at a later date 期货

[例] *Features are different from options.*



## G

**gap** [ ] (n.) hole, unfilled space (市场) 空白, 缺口

[例] *There's a gap in the market.*

**gearing** [ ] (n.) The ratio of a company's long-term funds with fixed interest to its total capital 联动比率

[例] *A high gearing is generally considered very speculative.*

**gimmick** [ ] 1. (n.) an attractive and clever idea 诀窍

[例] *He is a smart boy to think of this gimmick.*

2. (n.) an innovative stratagem or scheme employed especially to promote a project 吸引人的噱头, 创新的计策或计划, 尤指促进一计划

[例] *an advertising gimmick.*

**globalization** [ ] (n.) to make worldwide 全球化

[例] *The globalization of economy is a trend at present and in the future.*

**GM (general manager)** 总经理

[例] *My goal is to climb up the executive ladder of our company to the position of GM.*

**goal** [ ] (n.) aim, objective 目标

[例] *The goal is too high to achieve.*

**going** [ ] (adj.) active, running 现有的

[例] *This business is a going concern.*

**going rate** (n.) market price for a product 时价

[例] *The going rate is negotiable only when you will order a great quantity.*

**goods** [ ] (n.) products/items for sale 货物

**goodwill = integrity** [ ] (n.) good reputation of a business/intangible asset connected to customer base, track record etc 商誉, 诚信

[例] *Goodwill is some kind of very important invisible assets.*

**go public** (v.) to offer a company's shares for sale on the stock market for the first time 股票上市

[例] *Our company's shares will go public next month.*

**go-slow** (n) working more slowly than usual as a protest 怠工

[例] *In order to ameliorate their working condition, the union organized a go-slow.*

**grade** [ ] 1.(v.) divide into steps or levels 分级

[例] *We've graded the applicants according to our preferences.*

2. (n.) level 等级

**grievance** [ ] (n.) complaint by worker to management 牢骚

[例] *Many workers show grievance to their boss.*

[同义词] grumble, complaint

**gross** [ ] (adj.) total, with no reductions 总的

[例] *Gross profit is sales minus direct costs.*

**gross margin** percentage difference between sales and direct cost of sales 毛利率

**gross profit** profit calculated as sales less direct cost of sales 毛利

**group** [ ] (n.) several companies joined together 集团

[例] *The group profits were down in the last year.*

**growth** [ ] (n.) increase in size 增长

**guarantee** [ ] 1. (n.) a promise or an assurance, especially one given in writing, that attests to the quality or durability of a product or service (质量) 保证书

[例] *The new television had a guarantee with it.*

[同义词] warranty, guaranty

2. (v.) to assume responsibility for the quality or performance of 承担 (品质) 保证 [例] *Each item is unconditionally guaranteed for 6 months.*

[同义词] warrant, certify, pledge

**guidance** [ ] (n.) the act or process of guiding 指导

[例] *guidance in designing*

[同义词] direction, instruction

**guidelines** (n. pl) suggestions about how to do something 指南, 方针

[例] *We have read the guidelines and feel that they are acceptable.*

**guru** [ ] (n.) a recognized leader in a field (行业) 领袖, 巨头

[例] *Bill Gates is the guru in the IT world.*

**haggle** (v) to bargain, as over the price of something 讨价还价

[例] *He preferred to be overcharged than to haggle.*

**hand** (n.): **in hand** 现有 ready

[例] *Cash in hand is kept in reserve for daily expenses.*

**handbook** [ ] (n.) a concise manual or reference book providing specific information or instruction about a subject or place 手册

**hand in** (v.) deliver by hand 交上

**hand in one's notice** (v.) resign 辞职

[例] *I've heard that three more employees are going to hand in their notice in May.*

**handle** [ ] (v.) deal with something 处理

[例] *We can easily handle more business.*

**hands-on** (adj.) by direct experience 亲身经历的

[例] *He judged it by hands-on experience.*

**hard sell** (n.) aggressive selling 强行推销

[例] *Hard sell is unfair to consumers.*

**haulage** [ ] (n) the act or process of hauling 拖运

[例] *a haulage company*

**hazard** [ ] (n.) danger 危险

[例] *New technologies are continually being introduced that create new hazards not covered by existing laws.*

**head** (v.) be the head of, be in charge of 领导

[例] *The department is headed by me as personnel director.*

[同义词] lead, direct, control

**header paper** (n) writing paper with the name, address and telephone number of an company printed at the top 带信头的信纸

[例] *In our correspondence, we usually use headed paper.*

**headhunt** (v) to look for someone for a job or position 猎头

[例] *The firm is headhunting some talented young men for this project.*

**headquarters** [ ] (n.) a center of operations or administration 总部

[例] *The company has its headquarters in the suburbs.*

**health and safety** (n.) measures taken by a company to protect its employees 工厂健康安全措施

**hedge** [ ] (n.) protection, security 套头, 两面下注以避免损失

[例] *Hedging can help offset the constant rise and fall in the price of commodities traded.*

**hidden** [ ] (adj.) not declared, not obvious 隐藏的, 灰色的

[例] *There are certain hidden costs.*

[同义词] secret, concealed

**hire** [ ] (v.) take on a paid worker, employ 雇佣

[例] *Make sure you hire people with the aptitude and potential to do the job.*

**hire purchase** (n.) method of buying something by paying over an extended period 分期付款购买.

**hit** [ ] (v.) reach a target 实现目标

[例] *We hit the target audience.*

[同义词] reach, attain, achieve

**hold** [ ] (v.) own 拥有

[例] *The chairman holds 45% of the shares.*

**holder** [ ] (n.) person who owns something 持有者

[例] *holders of shares in the company*

**holding company** (n.) company which acts only as a legal entity for owning shares in subsidiary companies 控股公司

[例] *The infeasible decision made by the holding company led to great loss of its subsidiary companies.*

**hostile** [ ] (adj.) unfriendly 敌视的

[例] *a hostile takeover bid*

[同义词] opposed, contrary, antagonistic

**HRD** (n.) (=Human Resources Development) activities to develop the organisation's workforce 人力资源开发

**human resources** (n.) workforce of an organization 人力资源

[例] *Human resources management can also reflect the company culture.*

**hype** [ ] (n.) exaggerated statements in advertising 大肆宣传

[例] *We should not use hype in advertising to cheat our customers.*

I

**idle money** (n) money that is not circulated or invested and does not earn interest 闲置资金

**image** [ ] (n.) view or opinion that people have about a company or product 印象,形象

[例] *Corporate image is important to a company.*

**impact** [ ] (n.) a strong effect 冲击

[例] *The ad had tremendous impact.*

[同义词] collision

**implement** [ ] (v.) put into action 执行

[例] *All the prevailing regulations should be implemented in our practice.*

[同义词] execute, carry out

**implementation** [ ] (n.) putting into action 执行

**incentive** [ ] (n.) something which motivates 激励

[例] *We need to offer incentives to people joining the company.*

[同义词] inducement, motivation

**income** [ ] (n.) 1.wages and salary 工资

[例] *Employees expect their incomes to be maintained and carry on rising.*

2.money received through operations or investment 收入

**earned income** money earned through work 劳动收入

**unearned income** money received from investments 非劳动收入, 投资收入

**increment** [ ] (n.) a regular increase 增加

[例] *The demand is on the increment.*

[同义词] increase, addition

**incur** [ ] (v.) become liable for, have to pay 招致

[例] *We have incurred heavy debts.*

**indemnity** [ ] (n.) a promise to compensate for damage or loss 补偿, 赔偿

[例] *This would involve an indemnity of &1,000.*

[同义词] compensation, insurance

**index** [ ] (n.) statistical figure showing relative increase or decrease 指数

**retail price index** indicator of the rate of inflation 零售价格指数

**indicator** [ ] (n.) something which is significant 指标

[例] *A key indicator is the inflation rate.*

**industrial** [ ] (adj.) referring to manufacturing work 实业的

[例] *Industrial marketing is very different from consumer marketing.*

**industrial action** (n.) strike (罢工等) 劳工行动

**industrial relations** (n.) relations between management and workers 劳资关系

**inefficiency** [ ] (n.) inability to produce good results quickly 无效率

[例] *A third problem area is the organizational stress and inefficiency usually associated with conflict.*

**inflate** [ ] (v.) increase artificially, without reason (通货) 膨胀

[例] *The local currency inflates in the money market but the government can't find out the reason.*

**inflate the economy** activate the economy by increasing the money supply 通过通货膨胀刺激经济

**inflation** [ ] (n.) state of rising prices 通货膨胀

[例] *Inflation is the cause of this economic recession.*

**inflationary** [ ] (adj.) resulting in an increase in inflation 通货膨胀的

[例] *These wage demands will be inflationary.*

**infringe** [ ] (v.) to break a law or regulation 违反

[例] *They infringe upon the regulations.*

[同义词] violate, break, disobey

**infringement** [ ] (n.) the breaking of a law or regulation 违反

[例] *Their infringements on the law result in committing crime.*

[同义词] violation, contravention

**infrastructure** [ ] (n.) the basic facilities, services, and installations needed for the functioning of a community or society 基础设施

[例] *The government are planning to invest in the infrastructure heavily this year.*

**initiate** [ ] (v.) start 开办

[例] *The business was initiated by the family a hundred years ago.*

**innovate** [ ] (v.) to develop a new idea or product 创新

[例] *They decided to innovate a new kind of product.*

**innovation** [ ] (n.) a new idea or product 创新

[例] *All the senior managers agreed to make an innovation in the company.*

[同义词] alteration, modernism

**input** [ ] (n.) work which goes into a system 投入

[例] *Land and capital belong to inputs.*

**insider** [ ] (n.) one who has special knowledge or access to confidential information  
业内人士，内线

**insider dealing** (n.) illegally using inside information to buy and sell shares (often before a takeover deal) (股票)  
内部交易

[例] *Insider dealing will do great harm to a company's benefits.*

**insolvent** [ ] (adj.) not able to pay debts 破产的

[例] *The company will soon be insolvent.*

[同义词] bankrupt

**instalment** [ ] (n.) any one of the parts of a payment spread over a period of time 分期付款（一期款项）

[例] *We're paying for the 'telly' by monthly instalments.*

[同义词] part-payment

**insure** [ ] (v.) protect against loss, injury or death by paying a sum of money 投保

[例] *insure one's house against fire*

[同义词] guarantee, warrant

**insurance** [ ] (n.) protection against loss, damage, injury or death by paying a sum of money 保险

[例] *In modern society, the concept of insurance is widely accepted and many people will pay a lot for their insurance annually.*



**interactive** [ ] (adj.) acting or capable of acting on each other 互动式的

[例] *an interactive training*

**interest** [ ] (n.) a percentage of the capital paid by a borrower to a lender 利息

[例] *As the borrower company is full of potentials, so the interest for lending money to it is highly secured.*

**interest rate** (n.) percentage charge to be paid on money borrowed 利率

**interim** [ ] (n.) half or part of the total period 中期的

[例] *the interim report (6-monthly)*

**interior decoration** 内部装潢

**interview** [ ] 1.(n.) meeting to decide if a person is suitable for a job 面试

[例] *Before closing a job interview it is useful for the interviewer to summarise the key points an issues.*

2. (v.) talk to a person applying for a job 面试

**interviewee** [ ] (n.) person who is interviewed 被面试者

**interviewer** [ ] (n.) person who leads the interview 面试官

[例] *In practice the interviewer should greet the candidate by name, and introduce himself.*

**introduce** [ ] 1.(v.) launch 投放 (市场)

[例] *introduce a product on the market*

2. (v.) To present (someone) by name to another in order to establish an acquaintance. 引见

[例] *He introduced his friend to me.*

**introduction** [ ] 1.(n.) activity of introducing new employees into the company 引见

[例] *The induction of new employees into their jobs strengthen the company.*

2 (n.) launch of a product 产品投放市场

**industrial action** (n.) strike 罢工

[例] *They held several industrial actions for not being paid wages.*

**invalid** (adj) not legally or factually valid 无效的

[例] *an invalid driver ' s licence*

[同义词] null

**inventory** [ ] (n.) items held in stock, work-in-progress and finished items, stock 存货

[例] *Inventories of last year are stocked in that warehouse.*

**buffer inventory** (n.) inventory to protect against unpredictable variations in demand or supply time 缓冲存货

**capacity inventory** (n.) inventory to store , present capacity for future use 库存能力

**cycle inventory** (n.) that part of the stock which goes down with use and is then replaced with new stock as orders are received 循环盘存

**finished goods inventory** (n.) stock of products ready for sale 制成品库存

**raw materials inventory** (n.) stock of items to be used in the conversion process 原材料库存

**work-in-progress inventory** (n.) stock of items in various stages of conversion

**invest** [ ] (v.) put money into a bank, a building society or shares in order to earn interest 投资

[例] *To invest in the stock market, you should be very prudent and cautious.*

**investment** [ ] (n.) money invested 投资

**investor** (n.) person who invests 投资人

**invoice** 1.(n.) note requesting payment 发票

[例] *Your expenses during business trip in HK can be reimbursed by the company but you should keep the consumption invoice.*

[同义词] bill

2. (v.) send an invoice to someone 开发票

**irrevocable** [ ] (adj.) which cannot be changed 不可撤消的

[例] *The contract that has been signed is irrevocable.*

[同义词] irreversible, unalterable, unchangeable

**issue** [ ] (n.) giving out shares 发行 (股票)

[例] *government issue of new bonds*

[同义词] deliver, give out, distribute

**rights issue** (n.) giving shareholders the right to buy new shares at a lower price 增股

[例] *We have arranged with our bankers to issue an L/C in your favour.*

**IT** (n.) (=Information Technology) 信息技术

**item** [ ] (n.) 1. an object for sale 商品

**【例】** *This item is out of stock.*

2. piece of information 一条（信息）

**【例】** *items on the balance sheet*

**itinerary** [ ] (n.) a guidebook for travelers 旅行指南

**【例】** *Please kindly refer to our itinerary for your trip.*

## J

**jargon** [ ] (n.) the specialized or technical language of a trade, profession, or similar group  
行话, 术语

[例] *business jargon*

[同义词] lingo

**jet lag** delayed physical effects of tiredness, etc felt after a long flight by plane 飞机时差反应

**jobbing** [ ] (n.) system of production for one-off or small orders 做零活的

[例] *He is now acting as a jobbing printer.*

**job description** written statement of what the job holder actually does, how he or she does it, and under what conditions the job is performed 职位描述

**job lot** (n.) small number of a particular part or product that is produced at one time 货品(整批的)

[例] *How many are the job lot produced this time?*

**job mobility** ability to move from one place to another to take up or perform a job 工作机动性, 工作变动

[例] *Several days ago she got a job mobility from AVON to LOREAL.*

**job rotation** movement between departments within an organization 岗位轮换

[例] *Job rotation aims to familiarize the trainees with the problems of each department.*

**job satisfaction** feeling of contentment from doing a job well 工作满意度

[例] *In pursuing mass media, I get a full job satisfaction.*

**job shop** (n.) department or workshop organized around a particular piece of equipment or a particular operation 加工车间

[例] *You should have done it in that job shop.*

**joint** [ ] (adj.) combined, shared between two or more parties 合办的

[例] *Since 1980's, more and more joint ventures have established in China which employed millions of local intellectuals.*

[同义词] combined, united, joined

**joint bank account** bank account of two or more people 共同银行帐户

[例] *The couple opened a joint bank account.*

**joint venture** (n.) agreement between two or more companies to cooperate in a large business project 合资

[例] *It belongs to a joint venture company.*

**journal** [ ] (n.) professional magazine 期刊

[例] *3 years' reading of economical journal benefits me a lot.*

[同义词] periodical

**jump** (v) (of amounts, prices, values ) to move suddenly upward 暴涨

[例] *In that inflation, prices of most commodities jumped.*

**junk bonds** (n.pl) bonds raised as debentures against the security of a company about to be taken over 后保债券

**junk mail** (n.) direct mail advertising which is unrequested and unwanted 邮寄宣传品(通常为人们不需要的)

[例] *This is a junk mail that cannot be delivered properly.*

**jurisdiction** [ ] (n.) legal power 权限

[例] *They have the jurisdiction to supervise you.*

[同义词] authority

**just-in-time** (n.) system to keep inventory at minimum level by having material arrive at each operation just in time to be used 零库存管理

[例] *Just-in-time system reduces the cost of stock and increases the flexibility of management.*

## K

**key** [ ] (adj.) important, main 重要的, 主要的

[例] *This client is a key account; key points*

**kickback** (n) a return of a percentage of a sum of money already received, typically as a result of pressure, coercion, or a secret agreement 回扣

[例] *He was charged with receiving kickbacks from local businessmen.*

**knockdown** [ ] (adj.) (of prices) very low(价格)极低的

[例] *You buy the right for its knockdown price.*

**knowhow/know-how** (n.) knowledge about how something works, expertise 专有知识

[例] *She is such a quick learner that she has grasped all the knowhow of her job in just 2 weeks.*

[同义词] expertise

## L

**label** [ ] 1. (n.) small piece of card or material attached to product to show name, price etc 标签.

[同义词] tag, remark, brand

2. (v.) put a marker on a product 贴标签

[例] *The right products are all labeled with the capital letter “ R ”.*

**labour** [ ] (n.) work 劳动 (力)

[例] *With the economy development we should change the labor-intensive economy to a capital-intensive one.*

**labour market** (n.) supply of workers available to work 劳动市场

**labour relations** (n. pl) relations between management and workers 劳资关系

**labour shortage** (n.) situation where there are not enough workers 劳动力短缺

[例] *There is no easy solution to Japan ’ s labour shortage.*

**laptop** (n.) notebook 便携式电脑

**laser printer** 激光打印机

**launch** [ ] 1. (v.) introduce a new product on the market 投放

2. (n.) introduction of new product 投放

[例] *The launch of the new product was very successful.*

**launder** [ ] (v) to process illegally obtained money, eg by paying it into a foreign bank and transferring it to a local bank 洗钱

[例] *He is convinced of laundering money obtained from the sale of drugs.*

**lay-off/layoff** 1. (n.) action of stopping a worker ’ s employment for a time, especially when there is little work to do 临时解雇

[例] *The large scale layoff of this area caused a workers ’ strike.*

2. (v.) dismiss temporarily 临时解雇

**layout** [ ] (n.) arrangement of equipment and tools 布局, 设计

[例] *They dealt well with the layout of equipment and tools.*

**lead** [ ] (v.) 1. be the first and/or the best 领导

[例] *The company leads the world in design.*

2. manage/direct 领导,管理

[例] *He is well-qualified to lead the team.*

**leader** [ ] (n.) person who manages or directs 领导者

**leadership** [ ] (n.) quality or ability to manage or lead others 领导才能

[例] *You should possess leadership if you want to pursue MBA.*

**leading** [ ] (adj.) having a position in the lead; foremost 第一位的, 领导性的

[例] *leading banks*

**lead time** (n.) time needed to perform an activity 产品从订货到交付之间的时间

[例] *Actually we need a long lead time to perform it.*

**leaflet** [ ] (n.) small sheet of printed paper used to advertise 传单

[例] *They distributed leaflets in the street.*

**lease** [ ] (n.) contract for renting property or equipment 租约

[例] *According to the bilateral agreement, the lease of this land will last 5 years.*

**leasehold** [ ] (n.) property held by lease 通过租契获得的财产

**leaver** [ ] (n.) person who leaves a company's employment 离职者

[例] *Our main problem is the large number of leavers this year.*

**ledger** [ ] (n.) book in which accounts are written 分类帐

[例] *Please check the ledger again, and the boss will see it tomorrow.*

**nominal ledger** (n.) record of a company's income and expenditure by named accounts, departments 名目帐  
项总帐

**purchase ledger** (n.) record of expenditure 进货分类帐

**sales ledger** (n.) record of sales 销货帐

**legal** [ ] (adj.) made according to the law 合法的

[例] *Smuggling is not legal.*

[同义词] legitimate, licit, lawful

**legislation** [ ] (n.) law 法规

[例] *All the citizens have to comply with the legislation.*



**leisure industry** sectors providing entertainment service 娱乐产业

**lender** [ ] (n.) person who lend money 贷方

**lessee** [ ] (n.) person who pays for a lease 承租人

[例] *For the lessee, a lease agreement permits repaid replacement of obsolete equipment.*

[同义词] tenant

**lessor** [ ] (n.) person who receives money for a lease 出租人

[例] *The lessor and the lessee hereby agree to enter into this contract under the following terms and conditions.*

[同义词] landlord, landlady

**let** (v) to allow someone to use a house, a room, an office, etc in return for payment of rent 出租

[例] *In order to reduce our overhead, we will let parts of our office space in the city center.*

[同义词] lease, rent

**letterhead** [ ] (n.) name and address of a company printed on correspondence paper 信头

[例] *You can write back to me referring to the letterhead.*

**leverage** [ ] (n.) also **financial leverage** the degree to which an investor or business is utilizing borrowed money 财务杠杆

[例] *Companies that are highly leveraged may be at risk of bankruptcy if they are unable to make payments on their debt; they may also be unable to find new lenders in the future.*

**liability** [ ] (n.) legal obligation 责任

[例] *Our liability is limited.*

[同义词] responsibility, duty

**liabilities** (n. pl) debts of a business 负债

[例] *The company cannot afford such large liabilities.*

**licence** [ ] (n.) [US **license**] official document which gives permission 执照

[例] *You need an import licence.*

[同义词] certificate, warrant, permit

**license** [ ] (v.) [US **licence**] give permission 许可

**licensee** [ ] (n.) person who is given permission 获许可的人

**licensor** (n.) person who gives permission 许可人

**life cycle** (n.) concept of showing the different stages in a product's life 产品生命周期

[例] *Usually, the mature stage is the most important in the life cycle of a product.*

**line** [ ] (n.) 1. merchandise or services of a similar or related nature 系列产品

[例] *a complete line of small tools*

[同义词] series, sequence

2. An ordered system of operations that allows a sequential manufacture or assembly of goods at all or various stages of production. 流水生产线

[例] *production line*

**line process** (n.) assembly-line process, production process where the work passes from one worker to the next, usually along a moving belt, until it is finished 流水线加工

[例] *You should at times mention the workers to see to the line process.*

**line worker** (n.) worker on an assembly-line 流水线工人

[例] *How many line workers do you have altogether?*

**liquid** [ ] (adj.) easy to realize 易兑现的

[例] *Liquid assets*

**liquidity** [ ] (n.) having assets which can be converted into cash 资产折现力

[例] *Liquidity is an index to measure the extent one kind of asset moves into new investment opportunities.*

**liquidate** [ ] (v.) close a company and sell its assets 清算

**liquidation** [ ] (n.) process of closing a company 清算

[例] *The business went into liquidation.*

**liquidator** [ ] (n.) person who supervises the liquidation of a company 清算人

**listed** [ ] (adj.) registered 列出的, 上市的

[例] *Shares can be bought in listed companies.*

**listed company** (n) a company whose shares are recorded on the main market of a stock exchange 上市公司

[例] *That firm is among the listed companies.*

**listing** [ ] (n.) official list of companies whose shares can be bought or sold on the Stock Exchange 列表

**literature** [ ] (n.) written information (广告) 印刷品

[例] *Please find enclosed literature about the product.*

**litigate** [ ] (v.) to bring an action in a court of law against someone 提出公诉

[例] *If you don't obey the contract, we have to litigate in court.*

**litigation** [ ] (n.) the process of bringing an action in a court of law against someone 起诉

[例] *In fact I am not familiar with the litigation process.*

[同义词] lawsuit

**loan** [ ] 1. (n.) money which has been lent 贷款

[例] *Loan capital must be repaid at a later date.*

[同义词] advance, credit, usury

2. (v.) lend 借款

[同义词] advance

**local time** 当地时间

**logistic** (n.) The management of business operations, such as the acquisition, storage, transportation and delivery of goods along the supply chain. 物流

[例] *He is manager of Dept. of Logistics.*

**logo** [ ] (n.) design or group of letters used by a company as a distinguishing mark 徽标, 标识

[例] *You can withdraw money through ATMs with our bank's logo.*

**log on = log in** to enter into a computer the information required to begin a session 登录

**lose** [ ] (v.) not make a profit 损失

[例] *We are losing money.*

**loss** [ ] (n.) 损失

[例] *Their company suffered loss in business last year.*

[同义词] damage, harm

**lot** [                    ] (n.) group of items 一批产品

[例] *Can you offer us another lot?*

[同义词] collection, batch, set

**loyalty** [                    ] (n.) sense of belonging and trusting 忠诚

[例] *customer loyalty*

[同义词] allegiance, faithfulness, fidelity

**lucrative** [                    ] (adj.) 有利的; profitable 赚钱的

[例] *a lucrative business*

**lump sum** a single sum of money that serves as complete payment 一次付的款额, 一次付清

[例] *The lump sum for that payment comes to 20 m dollars.*

## M

**magazine** [ ] (n.) regular news or special interest publication often printed on glossy paper with many photographs 杂志

**mailshot** (n.) direct mailing related to a particular product or service 邮寄广告

[例] *The mailshot really interests those well-off families.*

**maintain** [ ] (v.) keep going 维持

[例] *We must maintain our market share.*

[同义词] keep up, retain, conserve

**maintenance** [ ] (n.) keeping things working 维持

[例] *The after-sales team work on maintenance of the products.*

[同义词] conservation, preservation, upkeep

**major** [ ] (adj.) important, bigger, biggest 主要的

[例] *The major shareholder has 35% of the shares.*

[同义词] chief, main, supreme

**majority shareholding** more than 50% of the shares 主要股权，大股东

**make** [ ] (n.) brand or type of product 品牌

[例] *a famous make of shirt.*

[同义词] brand, model

**manage** [ ] (v.) control and be in charge of 管理

[例] *to manage a sales office*

[同义词] administer, direct, run

**management** [ ] (n.) 1. controlling and running a business or part of a business 管理

[例] *management by objectives*

2. group of people who control an organization 管理层

[同义词] executive, board, directors

**managerial** [ ] (adj.) of, relating to, or characteristic of a manager or management 管理的

[例] *managerial roles*

**mark down** (v) to reduce the price of goods to encourage sales 减价

[例] *In the promotion campaign, the hyper-market was marking down all the prices of the goods.*

**mass media** (n) ways of spreading news and information to the greatest number of people, eg by television, radio or newspapers 大众传媒

[例] *She got full financial aid to study in UBC, majoring in Mass Media.*

**mass production** (n.) the manufacture of goods in large quantities, often using standardized designs and assembly-line techniques 大批量生产

[例] *Mass production reduces unit cost substantially, reflecting the advantage of economy of scale.*

**master** (n) an original, especially an original audio recording, from which copies can be made 原版, 母带

[例] *This is the master, and keep it for future reference.*

**middle management** (n.) department managers 中层管理者

**senior management** (n.) top managers 高级经理

**manager** [ ] (n.) person who manages an organization or part of it 经理

[同义词] administrator, executive, director

**plant manager** (n.) factory manager 工厂经理

**line manager** (n.) manager who is in charge of accomplishing the basic goals of the organization 生产经理

[例] *All the sales performance will be reported to your line manager monthly.*

**management accounts** (n. pl) financial information (sales, costs, profits, cash-flow, etc.) prepared for managers 管理帐目

**manpower** [ ] (n.) total number of workers for a certain type of work or for an area 人力

[同义词] worke-force

**manpower resources** (n.) manpower available 人力资源

[例] *The factory is lacking in manpower resources.*

**manual** [ ] (adj.) using the hands 手工的

[例] *Manual employees are usually represented by different unions from white-collar employees.*

[同义词] physical, hand-operated

**manufacture** [ ] (v.) make a product using machines 生产

[例] *Europe has a traditional advantage in manufacturing machines.*

[同义词] produce, fabricate, assemble

**manufacturer** [ ] (n.) company which produces products 制造商

**manufacturing** [ ] (n.) process of producing 制造

[例] *manufacturing industry*

**margin** [ ] (n.) difference between sale price and cost price 利润

[例] *Margin leaves the space for the dealers to pursue profits.*

**gross margin** difference between manufacturing cost and sale price 毛利

**net margin** difference between total cost (inc. overheads) and sale price 净利

**make-to-order** (adj.) referring to products which are made after receipt of the customer's order

**make-to-stock** (adj.) referring to products that are made before a customer order is placed; 'off-the-shelf'

**manning** [ ] (n.) organization of workers needed for a job 人员配备

[例] *Manning refers to a specific organization of workers need for a job.*

**markup** [ ] (n.) amount added to the cost price to reach the sale price 加价, 毛利

[例] *the retailer's mark-up*

**market** (n.) 1. place where a product can be sold 市场

[例] *Our company has occupied the biggest market shares in the similar productions.*

[同义词] market-place, mart, bazaar

2. possible sales of a product 销售.

(v.) to sell 销售 *market one's products*

**market leader** dominant company in the market 市场领导者

**market niche** A focused, targetable part of a market

**marketing mix** (n.) combination of different marketing elements such as price, promotion, product, etc. 销售组合

**market penetration** (n.) amount a product sells in a market 畅销度

**market segmentation** (n.) division of the market into consumer groups 市场分割

**market share** (n.) percentage of a total market which one company or product holds 市场占有率

**up market** (adj & adv.) luxury end of the market 高端市场的

**down market** (adj & adv.) cheap end of the market 低端市场的

**master production schedule** (n.) document which shows what a company expects to manufacture 生产计划表

[例] *You can find out what this company expects to manufacture in its master production schedule.*

**material requirements planning (MRP)** (n.) technique to calculate the materials which will be needed 材料需求计划

**synthetic materials** (n) man-made materials 人工合成材料

[例] *It hope to be making 200 million of its synthetic corks a year by the end of the decade.*

**materials handling** (n.) efficient movement of materials from one part of the factory to another 材料运转管理

[例] *This enterprise has an efficient material handling ability.*

**maternity leave** (n) time off work allowed by law to a woman for her birth-giving 产假

[例] *She is now on her maternity leave and will be back in office next month.*

**matrix management** (n.) management system under which a manager has to report to two bosses in different parts of the organization 矩阵管理系统

[例] *Nowadays matrix management is very popular among companies.*

**mature** (v) due for payment 到期

[例] *The insurance policy matures on the 3<sup>rd</sup>, March.*

[同义词] expire, due

**maximize** [ ] (v.) make as large as possible 最大化

[例] *Each businessman wants to maximize his profits.*

**MB ( megabyte= 1, 048, 576 bytes)** 兆字节

[例] *Join Yahoo membership now! You will get a 6 MB free mailbox immediately.*



**MBO(=management by objectives)** (n.) system of management based on planning work to be carried out and then checking to see that the work has been completed correctly and on time 目标管理系统

**measure** [ ] (n.) action, step 措施

[例] *We are going to take measures to reduce costs.*

**media** [ ] (n.) means of communicating a message 媒体

[例] *A successful advertiser can choose the most suitable way and make full use of the media.*

**memo=memorandum** [ ] (n.) a written record or communication, as in a business office 备忘录

[例] *a memorandum about the meeting*

**merchandise** [ ] (n.) products 货物

[例] *We cannot offer you this merchandise right now but expect to be able to do so next week.*

[同义词] goods, commodities

**merchandising** [ ] (n.) managing the display and promotion of goods in shops 销售管理

**merge** [ ] (v.) join together 兼并

[例] *The company merged with another European company.*

[同义词] join, unite, converge, combine

**merger** [ ] (n.) act/result of joining companies together 兼并

[同义词] amalgamation, combination, incorporation

**merit** [ ] 1. (n.) quality of deserving reward 优点

[例] *The soap has a special curing merit.*

[同义词] worthiness, excellence, virtue

2. (v.) deserve 值得

[同义词] deserve, be worthy of, be entitled to

**method study** (n.) examination of the way something is done to try to find a more efficient or cheaper way the term is widely used to describe engineering efforts to improve productivity, decrease costs, and increase worker satisfaction with the job 方法优化研究

**mill** (n) factory processing materials for finished goods 加工厂

[例] *a textile mill*

**middleman** [ ] (n.) person or company that acts as an intermediate step between manufacturer and customer 中间商

[例] *A wholesaler is a middleman.*

[同义词] agent, broker, dealer, factor

**minimize** [ ] (v.) make something as small as possible 最小化

[例] *to minimize risk*

**minutes** (n) an official record of the proceedings at a meeting 会议记录

[例] *The secretary took the minutes of the meeting.*

**MIS (management information system)** 管理信息系统

[例] *MIS is now applied widely in cooperation management in China.*

**mission** [ ] (n.) long-term objectives and philosophy of a company 使命

[例] *mission statement*

[同义词] duty, task, assignment

**model** [ ] (n.) a style or design of an item 型号, 式样

[例] *Look at our latest models.*

**monopoly** [ ] (n.) market situation where one company is the only supplier of a product or service 垄断

[例] *The famous multi-national company was sued for its monopoly selling policy.*

[同义词] control, domination, exclusiveness

**moratorium** [ ] (n) an authorization to a debtor, such as a bank or nation, permitting temporary suspension of payments 延期偿还

[例] *We will seek a moratorium if our financial situation can't be ameliorated.*

**mortgage** [ ] 1. (n.) contract for loan to buy a property using the property as security 抵押

2. (v.) obtain a loan with a property as security 抵押

[例] *The house is mortgaged.*

**motivate** [ ] (v.) give someone a reason or incentive for doing something 激励

[同义词] prompt, impel, stimulate

**motivated** [ ] (adj.) encouraged 被激励的

[例] *They are motivated to work hard for high salary.*

**motivation** [ ] (n.) state of being motivated 激励

[例] *For motivation to take place, workers must believe that effort on their part will lead to rewards.*

**motive** [ ] (n.) reason 动机

[例] *To minimize the loss of this project is the motive for the company's layoff action.*

[同义词] reason, cause, motivation

**multinational** (n) a company or corporation operating in more than two countries 跨国公司

[同义词] *This multinational will branch out into South American.*

## N

**NASDAQ** (National Association of Securities Dealers Automated Quotation) (美) 全国证券交易商自动化报价系统

**nationalization** (n) the action of making companies under central government control 国有化

[例] *All companies opposed nationalization of the wholesale sector.*

[同义词] privatization

**near money** (n) an item that can be easily exchanged into money 准货币

[同义词] quasi-money

**negotiable** [ ] (adj.) able to be negotiated subject to agreement 可协商解决的, 可转让的

[例] *A negotiable bill can be transferred freely.*

**negotiate** [ ] (v.) discuss with another or others to reach agreement, bargain 磋商

[同义词] bargain, deal, debate

**negotiation** [ ] (n.) (often plural) act of bargaining 磋商

[例] *We are starting our annual pay negotiations next week.*

**net** [ ] (adj.) after all deductions have been made 净的

[例] *net profit*

**network** [ ] (n.) net of relations 关系网络

[例] *set up the network for his future business*

**nominate** (v) 1.to propose by name as a candidate, especially for election 提名

[例] *All board members nominated David for the president.*

2.to designate or appoint to an office, a responsibility, or an honor 任命

[例] *He was nominated by the selection board as area manager directing the sales in North China.*

[同义词] appoint

**non-negotiable** (adj) 1. can't be changed or discussed 不可改变(商量)的

[例] *The terms in the contract are all by agreement of two parties and is non-negotiable.*

2.can't be exchanged for money 不可转让的

[例] *This is a non-negotiable cheque.*

**nosedive** (v) a sudden, swift drop or plunge 猛跌

[例] *Stock prices took a nosedive.*

[同义词] plummet

**notice** [ ] (n.) 1. information about something that will happen 通知

[例] *The workers gave the management 24 hours' notice of the strike.*

2. information that a person will leave his employment (voluntarily or not) 辞职通告

[例] *I've heard that three more are going to give in their notice in May.*

**null and void** (adj) without legal force 无效的

[例] *The lease contract matured last Saturday, so it is now null and void.*

[同义词] invalid

**nullify** [ ] (v) to make null 使无效

[例] *Due to default of our partner, we nullified the contract.*

[同义词] invalidate.

## O

**objective** [ ] (n.) target, aim 目标

[例] *The daily 10 customers is a burdensome objective for the salesman.*

**obsolete** [ ] (adj.) no longer used 过时的

[例] *The old product is now obsolete.*

[同义词] outmoded, antiquated, old-fashioned

**obsolescence** [ ] (n.) process of going out of date because of advances in technology 陈旧

**occupation** (n) an activity that serves as one's regular source of livelihood 职业

[例] *What is your full-time occupation and part-time avocation?*

[同义词] avocation

**offer** [ ] (n.) statement that you are willing to pay a certain amount 出价

[例] *We made a good offer.*

**offer** (v.) say you are willing to pay/help 出价

**off-season** (adj & adv) in the cheap, less busy season 淡季的

[例] *The sweater is a real bargain for I bought it off-season.*

**off-the-peg** (adj.) standard, not customized 现成的,标准的

[例] *All the washing machines have off-the-peg parts.*

**off-the-shelf** (adj.) referring to goods which are made before a customer order is placed

[例] *Before the consumer order is placed, they have prepared off-the-shelf goods.*

**opening** [ ] (n.) job; vacancy 职位空缺

[例] *Is there any opening for the applicants?*

**operate** [ ] (v.) run or work a machine/business 运转

[例] *The section head should make full function to operate daily production.*

**operating profits** profits which result from day-to-day business 营业利润

**operations chart** (n.) graphic which shows the operations on a part of the production system 操作图

[例] *Have you make clear of the operations chart? It can show you the operations on a part of the production system.*

**operative** (n) worker 工人

[例] *She is a skilled operative.*

**opportunity** [ ] (n.) chance to do something 机会

[例] *There are opportunities and risks in this market.*

**optimize** [ ] (v.) to do something in the best possible way, for example, production 使最优化

[例] *The factory tried to optimize the production.*

**option** [ ] (n.) possibility, opportunity 选择权, 买卖特权

[例] *We have the first option to buy the property.*

[同义词] choice, alternative, selection

**share option** (n.) right to buy/sell shares at a certain price on a future date 授给在一定时期内按预定价格买卖股票的权利

**original** (n) the source from which a copy, reproduction, or translation is made 原件

[例] *Keep the original for later reference.*

**organigram (n.)= organization chart** diagram which shows the areas of responsibility in an organization and the relationships between the personnel 公司组织图

[例] *The CEO analyzed the organization chart carefully in order to make sense of the areas of responsibility in the organization and the relationships between the personnel.*

**orient** [ ] (v.) guide, direct 定向

[例] *The money-oriented businessman will do all things to pursue profits.*

**orientation** [ ] (n.) 1 direction or main area of interest 定向

2. introduction to the workings of a company or department (对公司新环境的) 介绍

[例] *orientation for incoming employees*

**outcome** [ ] (n.) result 结果

[例] *The outcome of an interview is of great importance to the candidate.*

[同义词] consequence, issue, upshot

**out-goings** (n. pl) money which is paid out, expenditure 开支

[例] *What about the out-goings of our company last year?*

**outlay** [ ] (n.) expenditure 费用

[例] *The capital outlay exceeds our borrowing facility.*

**outlet** [ ] (n.) place where something can be sold 销路

[例] *a retail outlet*

[同义词] market, mart, store

**output** [ ] (n.) quantity that a person or machine produces 产量

[例] *Incentive plans usually result in greater output per man hour.*

**outsource** [ ] (v.) to buy a product or have it made by an outside supplier rather than doing it oneself 外部采办, 外购

[例] *They outsource the material through the supplier abroad.*

**outstanding** [ ] (adj.) not yet paid 未付的

[例] *What is the amount outstanding on this account?*

[同义词] owing, due, unpaid

**overcharge** [ ] (v.) to charge (a party) an excessive price for something 过高要价

[例] *The vendor overcharged you intentionally.*

**over-demand** (n.) higher level of orders than can be produced 需求过量

[例] *People had to work day and night for the over-demand of plastics.*

**overdraft** (n.) amount of money which a person/company withdraws from a bank account and which is more than is in the account 透支

[例] *Your account has a not very good overdraft record so we cannot provide you a house mortgage.*

[同义词] debt, bank loan, in the red

**overdraw** [ ] (v.) take out more money from a bank account than is in the account 透支

**overhead** [ ] (n.) non-attributable, running costs 经常性管理费用

**overpay** [ ] (n.) pay someone too much 多付

[例] *The teller made a overpay to the customer.*

**overseas** [ ] (adj.) abroad 海外的



[例] *overseas market*

**overtime** [ ] (n.) time after basic working time, normally paid at an extra rate 加班

[例] *However, at the end of any month you mustn't have more than 10 hours' overtime.*

**overtrade** [ ] (v.) to engage in trading to a degree that is in excess of one's finances  
or the demands of the market 贸易过度

**owe** [ ] (v.) have to pay money 欠款

[例] *They owe the bank £25,000.*

**own-brand** (adj.) using own brand 使用自己品牌的

[例] *own-brand product*

## P

**p.a.** (n.) (=per annum) per year 每年

[例] *The starting salary will be £24,000 p.a.*

**PA** (n.) 1. personal assistant 私人助理

2. personal account 个人账户

3. power of attorney 授权书; 委托书

**package** [ ] (adj.) of a whole set 整批的

[例] *a package deal*

[同义词] bundle, pack

**packaging** [ ] (n.) material used to wrap goods for display 包装材料

[例] *It is necessary to improve the packaging.*

**packing** [ ] (v.) 包装 (n.) the way products are packaged 包装 (法)

[例] *The packing of the candy is so trendy!*

**papers**(n) an official document, especially one establishing the identity of the bearer 证件

[例] *Show me your papers!*

**passbook** (n) a book held by a depositor in which his or her deposits and withdrawals are recorded by the bank

[同义词] bankbook

**parent company** (n.) company which owns more than 50% of the shares of another company 母公司

[例] *The parent company of the complex organization is located in the US.*

**part-time** (adj.) working for only part of the working day 兼职的

[例] *Part-time employees now have to be nationally insured on exactly the same basis as full-time employees.*

**participate** [ ] (v.) take part in 参与

[例] *The workshop will be run again next month, so you ' ll have an opportunity to participate.*

**participation** [ ] (n.) activity of taking part in 参与

**partnership** [ ] (n.) business where two or more people share risks and profits 合伙经营

[例] *They are partnership so that they can share the risks and the profits.*

**patent** [ ] (n.) official registration of a new invention 专利

[例] *This patent right is valid for 5 years.*

**pay-day** (n) the day on which employees' salaries or wages are paid 发薪日

[例] *Oh, I have to wait another week till the pay-day----I can not make ends meet!*

**pay package** (n.) all the elements in pay, i.e. basic pay, overtime, bonus, non-financial benefits 综合工资

[例] *Pay package includes all the elements in pay.*

**pay packet** (n.) wage, often in cash (附工资及工资单的) 工资袋, 工资

[例] *I ' d like to get pay packet every week.*

**take-home pay** salary after deductions including tax 净收入

**payroll** [ ] 1.(n.) all employees employed by a company 职工名册

2. (n.) the wage bill of a company 薪金名册

[例] *His name didn ' t appear in the payroll.*

**peak** [ ] (n.) highest point 顶峰

[例] *His business career has reached the peak.*

[同义词] top, summit, pinnacle

**pending** (adj) not yet decided or settled; awaiting conclusion or confirmation 代定的

[例] *The project of the merger till now is still pending and is supposed to reach an agreement next month.*

**penetrate** [ ] (v.) get into a market (进入) 市场

[例] *Nowadays the sales advertising penetrates all aspects of the customers ' life.*

**penetration** [ ] (n.) percentage of a target market that you reach 进入市场

**pension** [ ] (n.) amount of money paid regularly after a person stops work, either because of or age or illness 养老金

[例] *Is £140 per week, plus a pension, better than £200 per week without?*

[同义词] annuity

**perform** [ ] (v.) do well or badly 表现

[例] *Sometimes employees don ' t perform at the required standard because they don ' t know what the standard is.*

**performance** [ ] (n.) action of doing something well or badly 表现

[例] *In the final analysis workers should feel that any criticisms made of their performance were fair and justified.*

**performance appraisal** (n.) procedure for evaluating a person's work based on how well or badly they have done their work 绩效评价

[例] *At the end of each year, they all have performance appraisals.*

**performance-related pay** (n) pay given to employee according to his or her real performance in the job 与业绩挂钩的发薪法

[例] *It is fair to adopt a system of performance-related pay which will undoubtedly motivate our men.*

**periodical** [ ] (n.) a publication issued at regular intervals of more than one day 期刊

[例] *company periodicals*

[同义词] journal, magazine

**perishables** (n) something, especially foodstuff, subject to decay or spoilage 易腐食品

[例] *Milk and fresh fruits are perishables, so it is better to sell them on local market.*

**perk** [ ] (n.) benefit given to a worker by his company in addition to salary - company car, private health insurance, etc 额外津贴.

[例] *The year-end perk does excite all the staff.*

**personnel** [ ] (n.) people employed by a company 员工

[例] *Personnel management is directed mainly at the organization's employees.*

**petty cash** (n.) small amount of notes and coins available in an office to pay for small items 零用现金

[例] *Your company can withdraw no more than 10,000 USD monthly as petty cash from the bank.*

**phase out** (n.) stop slowly or in controlled stages 逐步停止或控制

[例] *We have phased out perks at managerial level because they aren't appropriate.*

**photocopier** [ ] (n.) Xerox machine 复印机

**pick** [ ] (v.) to withdraw from stock the components needed for production or withdraw the finished products for shipment to the customer 提取,收回

[例] *He picked the finished products for shipment the day before yesterday.*

**picking list** (n.) form used to pick manufacturing or shipping orders 清单

[例] *If you have checked the picking list carefully, you won't make a mistake.*

**pilot** [ ] (n.) test which will be extended if successful 实验性的

[例] *a pilot project*

**pipeline** [ ] (n.) channel of flow 商品供应线

[例] *Are there any new product in the pipeline?*

**PIN** (personal identification number) 个人密码

**pirate** [ ] (v) to make use of or reproduce (another's work) without authorization 盗版

[例] *Pirated VCDs and DVDs have caused huge loss of movie studios.*

**pitch** [ ] (v.) to attempt to promote or sell, often in a high-pressure manner 销售

[例] *Instead of depending on ads pitched to China's 56 m people with pcs and Internet access, they have focused on selling online content to the 200 m Chinese with cell phones.*

[同义词] sell

**plant** [ ] (n.) factory 工厂

[例] *The fire plant being built is a joint investment project.*

**plant capacity** (n.) amount which can be produced by a factory 工厂设备(生产)能力

**plc** public limited company 股票上市公司

**plough back** (v.) to reinvest 再投资

[例] *All our profits have been ploughed back into the business.*

**plug** (v) to publicize (a product, for example) favorably, as by mentioning on a broadcast 公开推荐

[例] *He plugged that new shampoo on the radio giving it a good promotion.*

**point of sale** (n.) = POS place where a product is sold 销售地点

**policy** [ ] (n.) way of doing something 方针

[例] *What is the company policy on discounts?*

**poll** [ ] (n) a survey of the public or of a sample of public opinion to acquire information 民意调查

[例] *We need to conduct a poll to find out customers' preference.*

**portfolio** [ ] (n.) range, collection of investment 投资组合

[例] *a portfolio of shares*

**portfolio management** buying/selling a range of shares for a client 投资组合管理

[例] *We can introduce portfolio management to you if you want to buy shares of that company.*

**postcode (US: zip code)** a service mark used for a system designed to expedite the sorting and delivery of mail by assigning a series of numbers to each delivery area in the country 邮编

[例] *Please put your postcode on the envelop.*

**position** [ ] (n.) place or way a product is perceived in a market (市场) 定位

[例] *The brand has created a up market position and been popular in the circle of rich family.*

**positioning** [ ] (n.) creating an image for a product in a particular sector of a market (市场) 定位

[例] *How to set up an appropriate positioning for this new kind of product is crucial to the sales volume of the company.*

**postpone** [ ] (v.) to delay until a future time; put off 推迟

[例] *postpone a meeting*

**potential** [ ] 1. (n.) person's possibilities for future development 潜力

[例] *The organization has an obligation to give every employee an opportunity to grow and to realize his or her full potential.*

2. (adj.) possible in future 有潜力的

[例] *our potential customers*

**PR PUBLIC RELATIONS** 公共关系

**PR (public relations)** 公关 dept.of PR

[例] *As the company's PR manager, she has to pay special attention to the company's image.*

**preference share** (n) shares which receive their dividends before all other shares and which are repaid first if the company is liquidated 优先股

[例] *She bought preference shares that carry no voting rights.*

**predatory pricing** (n) the pricing of goods and services at a very low level to force out competitors 掠夺性定价

[例] *The firm is using predatory pricing to beat other rivals.*

**proceeds** (n) the money from selling something 收益

[例] *The proceeds in the last month increased sharply.*

**prompt day** (n) the day on which goods bought at a commodity exchange are due for payment 清帐日

[例] *The goods will be delivered before the prompt day.*

**proprietary** [ ] (adj) of a product which is made and owned by a particular company 独家制造的

[例] *proprietary brands*

**proviso** [ ] (n) a clause in a document making a qualification, condition, or restriction 附加条文

[例] *We will sign the agreement with a proviso that we are the exclusive agent in China.*

**purchasing power** (n) 1.the ability to purchase, generally measured by income 个人和组织的购买力

[例] *With the rapid development of China ' s economy, purchasing power of her people has been greatly increased.*

2.the value of a particular monetary unit in terms of the goods or services that can be purchased with it 货币的购买力

[例] *a decrease in the purchasing power of CNY*

**premise** [ ] (n.) real estate 房产

[例] *Price includes premises plus equipment and raw materials.*

**prestige value** (拥有奢侈品的) 荣耀感

[例] *the prestige value of owning a Benz*

**priority** [ ] (n.) precedence, especially established by order of importance or urgency 优先 (权)

[例] *The most important priority on long-haul flights is comfortable seats.*

**prioritize** [ ] (v.) to put things in order of importance 优先考虑

[例] *Everyone should take time to be alone, to prioritize and meditate.*

[同义词] preference, superiority

**probation** [ ] (n.) period of testing a new employee 试用(期);见习(期)

[例] *The newly recruited employees are still in probation.*

[同义词] trial, apprenticeship

**process** [ ] (n.) system(s) used to manufacture products 工艺,程序

[例] *Embroidering is a slow process.*

**procure** [ ] (v.) to buy 获得,购买

**procurement** [ ] (n.) activity of buying 获得,购买的行为

[例] *The procurement of that antique cost us a lot of money.*

**produce** [ ] (n.) farm products, especially fresh fruits and vegetables 农产品

[例] *Fresh produce exporting needs fast delivery.*

**product life cycle** (n.) period of time from the introduction of a new product into the marketplace until its decline and withdrawal 产品寿命周期

**product mix** (n.) group of individual product types and the volumes produced that represent the total production volume 一个企业出售的各类产品, 产品组合, 一种产品的不同型式

[例] *Usually an individual has several product mixes in order to maximize his satisfaction.*

**production cycle** (n.) time needed to produce an item 生产周期

[例] *That product has a long production cycle.*

**productive** [ ] (adj.) producing well or much 多产的

[例] *There is also a general feeling that employees whose health, safety and welfare are well looked after by the employer will be more productive.*

[同义词] fertile, rich, fruitful

**productivity** [ ] (n.) output rate per worker or per machine 生产力

[例] *Innovations have been and are being made to increase productivity.*

**profile** [ ] (n.) 1.characteristics of something 简介

[例] *You can look through the profiles of the applicants in this book.*

2.image 形象

[例] *Untill recently, Senator Cliton had maintained a fairly low profile in Washington but she is now being identified as the most likely opponent to the Republican challenger*

**profit** [ ] (n.) money gained from doing business 利润

[例] *We gain profit from the experience.*



**operating profit** (n.) profits from normal trading of a company 营业利润

**profit and loss account** (n.) accounts showing income and expenditure 损益帐户

[例] *Income statement belongs to profit and loss account because it can show us income and expenditure.*

**press** [ ] (n.) newspapers and magazines 新闻媒介

[例] *Using press to advertise is an effective method to enlarge the influence of the brand.*

**market price** price which people are willing to pay 市场价

**retail price** price paid by final customer 零售价

[例] *Actually the retail price is reasonably set for our end users.*

**profit** [ ] (n.) money gained from doing business 利润

[例] *In this report, the proposed plan to build a supermarket in that densely populated area can bring immeasurable profits.*

**operating profit** profits from normal trading of a company 营业利润

**profitability** [ ] (n.) ability to make a profit 盈利能力

**profitable** (adj.) which makes a profit 有利可图的

[例] *I will not do that business unless it is profitable.*

[同义词] lucrative, paying, remunerative

**project** [ ] (n.) plan 方案

[例] *The project sounds fascinating but infeasible.*

**projected** (adj.) planned/forecast 计划/预测的

**promote** [ ] (v.) 1. give someone a better job 晋升

[例] *Up to now we ' ve promoted the analyst/programmers to junior project leaders.*

2. advertise 促销

**promotion** [ ] (n.) 1. act of giving someone a better job 晋升

[例] *He got a promotion for the high sales volume this month.*

2. all means of communicating a message about a product or service 促销

[例] *The failure of the new product promotion lies in the business secrets release by someone.*

**proprietor** [ ] (n.) one who owns or owns and manages a business or other such establishment.所有者，经营者

[例] *The proprietor's son will take over when Mr. Richards retires in two years.*

[同义词] owner, possessor, holder

**prospective** [ ] (adj.) likely to become or be 潜在的

[例] *our prospective customers*

[同义词] future, coming, approaching

**prospectus** [ ] (n.) 1. sales document which tries to convince the customer, usually using a serious approach 广告宣传资料

[例] *Would you please revise the draft of this important prospectus in a more convincing tone?*

2. document issued by a company offering shares for sale 招股说明书

**prototype** [ ] (n.) first model of a new product 原型

[例] *The prototype of the car will be exhibited in a grand show this spring.*

[同义词] original, archetype

**provisionally** (adj.) temporarily 临时地

[例] *I have provisionally booked Room W72 for Wednesday morning.*

**public sector** nationalized industries 国有企业

**publication** [ ] (n.) thing which has been published, such as a book, magazine 出版，出版物

[例] *The publication of this magazine proves the victory of the left-wing party.*

**publicity** [ ] (n.) the process of attracting the attention of the general public to products or services 宣传推广

[例] *We need generous samples for the sake of publicity.*

**publics** [ ] (n.) group of people categorized for PR purposes 公众

[例] *We believe this material will appeal to the general publics.*

**punctual** [ ] (adj.) on time 准时的

[例] *Be punctual or you will be embarrassed before the senior managers*

**purchase** [ ] 1. (n.) something which has been bought 购买

[例] *It will be cheaper to make a quantity purchase.*

2. (v.) buy 购买

**purchaser** [ ] (n.) person who buys for a company 采购员

## Q

**qualify** [ ] (v.) have the right education and background 具有资格

[例] *Do you qualify for the vote?*

**qualified** [ ] (adj.) with the right education and experience 有资格的

[例] *If we want to recruit suitably qualified staff, we mustn't have a further fall in pay.*

**qualification** [ ] (n.) required education, ability or experience 资格

[例] *He plans to go back to college to get a management qualification.*

[同义词] suitability, fitness, eligibility

**quality** [ ] (n.) the value/worth of a product/service 质量

[例] *The efficiency just shows the inter-relationship between quality and quantity.*

**quality assurance** (n.) all activities and functions concerned with achieving a high level of quality 质量保证

**quality control (QC)** checking that the quality is high enough 质量管理

[例] *As a quality manager, you should guarantee the quality control.*

**quarterly** [ ] (adj./adv.) happening four times a year, every 3 months 每季的

[例] *Our quarterly results were excellent*

**questionnaire** [ ] (n.) form consisting of a number of questions 调查表

[例] *The main purpose of this questionnaire is to collect all the staff's attitude toward the flextime system.*

**quote** [ ] 1. (v.) to state (a price) for securities, goods, or services. 报价

[例] *Could you quote for the contract in dollars?*

**quotation** [ ] (n.) 1. estimate of cost 报价单 2. listing of the price of on the Stock Exchange 股票牌价

## R

**racket** (n) a dishonest business or practice, especially one that obtains money through fraud or extortion 诈骗钱财

[例] *They are making a good living by a smuggling and racket.*

**rally** (n) a notable rise in stock market prices and trading volume after a decline 价格骤然回升

[例] *a rally in share*

**rate of return** (n) the amount of profit ,dividend or interest received from an investment, expressed as a percentage of the original investment 收益率

[例] *Your investment will absolutely receive a poor rate of return.*

**rating** (n) the popularity of a television or radio program as estimated by a poll of segments of the audience 收视（听）率

[例] *This radio programme has a very high rating among teenagers.*

**R&D** research and development 研发

[例] *Dept. of R&D*

**raise** [ ] (n.) increase in salary 涨薪水

[例] *She asked for a raise.*

(v.) 1. increase 增加

[例] *We raised the dividend by 5%.*

2.obtain 获得

[例] *We are trying to raise \$50,000 on the money market.*

3. bring up in discussion 提出

[例] *We raised the question of prices at the board meeting.*

**random check** to check by random 随机抽查

**range** [ ] (n.) series of products which the customer can choose from （产品）系列

[例] *This type of shoes covers a wide range of color and size.*

**rank** [ ] 1.(n.) position in a company of list 职位

[例] *He has a high rank in the company.*

2. (v.) classify in order of importance 排名

[例] *The company is ranked 6<sup>th</sup> in the world.*

**rapport** [ ] (n.) close or easy relationship 友善

[例] *At the first stage of an interview, the interviewer needs to make the candidate feel at his/her ease, develop rapport and set the scene.*

[同义词] harmony

**rate** [ ] (n.) money charged for a certain time or at a certain percentage 比率

[例] *If you will bring over 50,000 USD deposit, then we can provide you a better interest rate.*

**fixed rate** rate which cannot be changed

**going rate** usual rate of payment

**rating** [ ] (n.) result of measuring something 评级

[例] *Ratings can then be used to compare jobs to one another.*

**ratio** [ ] (n.) proportion of something compared to another thing 比率

[例] *Our liquidity ratio is not healthy.*

[同义词] proportion, percentage

**rationalize** [ ] (v.) make more efficient, streamline 合理化

[例] *We should rationalize production step by step.*

**rationalization** [ ] (n.) the activity making something more efficient 合理化

**raw** [ ] (adj.) in its original, unprocessed state 未加工的

**raw materials** substances used as a base for manufacturing 原料

[例] *The cost of the raw materials is surprisingly high.*

**reallocate** [ ] (v.) allocate again 再分配

[例] *reallocate the responsibility*

**rebate** (n) a deduction from an amount to be paid or a return of part of an amount given in payment 退款

[例] *He is qualified for a tax rebate according to the new policy.*

**receipt** [ ] (n.) piece of paper showing that money has been paid or something received 收条

[例] *a receipt for items purchased*

**accounts receivable** money owed to the company 应收帐款

[例] *The account receivable amounts to 1 million dollars.*

**receiver** [ ] (n.) government official appointed to run a company in serious financial difficulty 破产案产业管理人; 涉讼财产管理人

[例] *The receiver was asked to deal with fund shortage of that company.*

**receivership** [ ] (n.) the hands of a receiver 破产在管

[例] *The company was put into receivership.*

**receptionist** [ ] (n.) an office worker employed chiefly to receive visitors and answer the telephone 接待员

[例] *She is the head receptionist of the hotel.*

**recession** [ ] (n.) period of low economic activity 不景气, 衰退期

[例] *There is usually an obvious increase in unemployment when business is in recession.*

[同义词] depressed market

**recognize** [ ] (v.) accept 认为

[例] *Unions are recognized by the management and negotiate on behalf of the workforce.*

**recognition** [ ] (n.) acceptance, acknowledgement 承认

[例] *a recognition of their civil rights*

**recoup** [ ] (v.) get back money 获得补偿

[例] *We recouped our investment in two years.*

**recover** [ ] (v.) get better after a downturn 复原

[例] *The stock market has not recovered since the big fall.*

**recovery** [ ] (n.) improvement, getting back to the previous (better) position 复原

**recruit** (v.) take on a new person 招收 (新成员)

[例] *Our trade union has recruited a number of new members this year.*

[同义词] enlist

**recruitment** [ ] (n.) process of taking on new people 招收 (新成员)

[例] *Ads remain a good source of management recruitment.*

**red** (n.) **in the red** showing a loss 负债

[例] *My bank account is always in the red.*

**redeem** [ ] (v) 1.to convert into cash 兑现

[例] *redeem stocks*

2.to pay off 还清

[例] *redeem the mortgage*

**reduction** [ ] (n.) the state of being smaller, lowering 缩减

[例] *The product reduction implies the company's producing focus has change to a new area.*

**redundant** [ ] (adj.) having lost one's job 失业

**redundancy** [ ] (n.) state of having lost one's job 失业

[例] *The redundancy of the father means the family has lost its income resource.*

**reference** [ ] (n.) written report on someone's personality and/or ability, often written by a previous employer 推荐 (信)

[例] *If you want to open an offshore account in HK, a reference letter from your present bank is necessary.*

[同义词] recommendation

**refund** [ ] 1. (n.) money paid back 退款

2. (v.) pay back money 退款

[例] *The money will be refunded if the goods are faulty.*

**refurbish** [ ] (v.) to make clean, bright, or fresh again; renovate 刷新, 创新

[例] *refurbish our store for better profile*

**region** [ ] (n.) an area of interest or activity; a sphere 区域

[例] *She is the chief representative of the east region.*

**regular customer** (n) a person who goes to the same place or uses the same service frequently 老顾客

[例] *She is one of our regular customers and receives many priorities.*

**reimburse** [ ] (v.) to pay back 偿还

[例] *We will reimburse you (for) the additional premium.*

[同义词] repay, refund

**reimbursement** (n.) money paid back 付还, 补偿

[例] *In reimbursement (of these expenses), please draw on us.*



**reinsure** (v) to insure again, especially by transferring in whole or in part a risk or contingent liability already covered under an existing contract 分保（以降低风险）

[例] *This is a highly risky project and should be reinsured to reduce investment risk.*

**relief** [ ] (n.) tax relief 减免(税)

[例] *We are hoping to get tax relief on the new investment.*

**relocate** [ ] (v.) to move a person or a company to another place 重新安置

[例] *This company will be relocated in Pudong New Area.*

**relocation** [ ] (n.) process of moving a person or a company to another place 再分配, 重新安置

[例] *The relocation of industry caused the dissatisfaction of workers.*

**remit** (v) 1. to send money by post 汇寄

[例] *She remits home money every month.*

2. to cancel a debt, tax or payment 免除

[例] *School remitted all his tuition and fees for his outstanding grades.*

**remuneration** [ ] (n.) pay 报酬

[例] *They worked in a poor condition and earned meager remuneration.*

**remunerative** [ ] (adj) 1. profitable 有利可图的

[例] *a remunerative business*

2. well-paid 报酬高的

[例] *a remunerative job*

**render** (v) to submit for payment 发出, 开出

[例] *render an account*

**rent** [ ] 1. (n.) money paid to use an office/property for a period of time 租金

[例] *The rent income could be levied tax.*

2. (v.) pay money for the use of offices etc. 付租金

**Rep** (n.) abbreviation for "representative" 代表” 的缩写

[例] *The first Rep office has been opened in mainland China.*

**report to** (v.) be under (someone) 在(某人)直接管理下

[例] *Then there are four managers who report to me.*

**reposition** [ ] (v.) to change the consumers' perception of a product or a service 使改变主张、态度等

[例] *We must reposition what the consumers need.*

**represent** [ ] (v.) work on behalf of 代表

[例] *He represented Rossomon at the conference.*

[同义词] stand for, embody, substitute for

**representative** [ ] (n.) salesperson 销售代表

**reputable** [ ] (adj.) well thought of by others, with a good reputation 著名的

[例] *KPMG is a highly reputable accounting company.*

**reputation** [ ] (n.) opinion held by others 声誉

[例] *High pay rates succeed in getting an organization the reputation of being a good employer.*

[同义词] fame, celebrity

**requirement** [ ] (n.) what is needed 需要的东西

[例] *Then we must consider the organisation's requirements.*

**reserves** (n. pl) amount of money set aside from profits for a specific purpose 储备金

[例] *They have reserves of pensions.*

**reshuffle** [ ] (v.) to arrange or organize anew 改组

[例] *reshuffle the department*

**resign** [ ] (v.) give up one's job 辞去职务

[同义词] abdicate, leave

**resignation** [ ] (n.) the act of giving up one's job 辞职

[例] *To his surprise, he got a resignation letter from one of his senior managers today.*

**resistance** [ ] (n.) negative feelings towards a product or service 抵制

[例] *We encountered a lot of resistance in the market.*

**resort hotel** 旅游胜地的旅馆

**respond** [ ] (v.) reply 反应

[例] *How do the up market users respond to the new type?*

**response** [ ] (n.) answer to a question, reaction to a product or service 反应

**results** (n.) profit or loss at the end of an accounting period 一个会计期间的损益状况

[例] *We announced some good results for last year.*

**retail** [ ] 1.(n.) sale of goods to the end customer 零售

2. (v.) sell goods direct to customers 零售

[例] *Dealers are retailing the goods at £17.*

**retailer** [ ] person who sells goods direct 零售商

**retained earnings** (n.) undistributed profits 未分配利润

[例] *The retained earnings are profits that cannot be distributed.*

**retire** [ ] (v.) stop working because of old age or illness 退休

[例] *She has to retire this year for she is 50.*

**retirement** [ ] (n.) time when one stops working because of old age or illness 退休

[例] *As retirement approaches, there is often a deceleration period.*

**return** [ ] (n.) profit from an investment(投资)回报

[例] *What sort of return can we expect?*

**ROI (return on investment)** 投资回报

**revalue** [ ] (v) to increase the exchange value of (a nation's currency) 使(货币)升值

[例] *The government decide to revalue her currency.*

[同义词] upvalue

[反义词] devalue

**revamp** [ ] (n.) a complete reorganization or revision 重组

[例] *The new CEO gave his company a major revamp.*

**revenue** [ ] (n.) income received 收入

[例] *The financial department has announced the net revenue of last year in the meeting of board of directors.*

**review** [ ] 1. (v.) look, check 评论

[例] *an annual review*

**reward** [ ] 1. (n.) something given for good work 奖赏

[例] *The supervisor's praise may be enough of a reward to keep productivity up.*

2. (v.) give something for good work 酬劳

[例] *Your incentive plan should therefore reward employees in direct proportion to their increased productivity.*

**rework** [ ] (v.) to do again, normally because of poor quality 重做

[例] *You must rework because the quality of the array of china is too poor.*

**risk** [ ] (n.) chance of success or failure 风险

[例] *take a risk*

[同义词] hazard, peril, danger

**risk capital** (n.) money for investment in projects with a high risk but also with a potential for a high return 风险资本

[例] *The higher profits you can get from risk capital, the higher risk you might have.*

**risk-free investment** involving no risk at all 零风险投资

**risky** (adj.) 有风险的

[例] *That's a risky venture.*

[同义词] hazardous, perilous, dangerous

**rival** [ ] 1. (n.) competitor 竞争对手

[例] *We are informed our rival has explored a large market in Middle East.*

2. (adj.) competing 竞争的

**rock-bottom** (adj) the lowest point 最低点

[例] *This is a rock-bottom price, and is our best offer.*

**round** [ ] (adj.) correct to nearest 10 or 100 约略的(以整数计)

[例] *In round figures we can say £5,000.*

**round up/down** (n.) increase/decrease to a round number 四舍五入为整数

**royalty** [ ] (n.) money paid to an inventor/creator/writer by the licensee or publisher 版税

[例] *8% royalty to the writer*

**RSVP**=please reply(法文) 请回复

**run** [ ] (v.) manage, organize 管理

[例] *He runs two businesses.*

**run** (v) to continue in effect or operation 有效

[例] *a lease with one year to run*

**running** [ ] (adj.) 1. operating 运营的

[例] *running costs*

2. continuing 连续的

[例] *a running conversation*

## S

**sack** [ ] 1. (v.) dismiss 解雇 2. (n.) termination of employment 解雇

[例] *He was given the sack.*

**salary** [ ] (n.) pay, usually expressed as an annual sum and paid monthly 薪水

[例] *The payroll consists of the wages and salaries paid to employees.*

[同义词] pay, wage, remuneration

**salesperson** (n.) person who sells 销售员

**sample** [ ] 1. (n.) a specimen of a product used to show what it is like 样品

[例] *The sample is for reference only.*

2. (v.) to try out something 尝试

3. (v.) to test a product on a small group of a target audience 取样

**saturate** [ ] (v.) fill something completely 饱和

[例] *The market is saturated.*

[同义词] glut

**saturation** [ ] (n.) a stage in a market's development where there is no room for further growth 饱和

[例] *So many companies have entered that market that it has reached saturation point.*

**save** [ ] (v.) keep, not spend money 节约

[例] *Due to the high cost of office stationery, you all should have the sense of saving paper, pens, etc.*

**saver** [ ] (n.) person who saves 节省的人

**savings** [ ] (n. pl) money saved 储蓄

[例] *It is said that the old couple has over 10 million dollars savings.*

**scale** [ ] (n.) system for measuring, divided into levels 刻度

[例] *We can evaluate performance on a scale from 1 to 5.*

**scarce** [ ] (adj.) rare, very limited, insufficient 稀缺的

[例] *The mineral is scarce in China so it cost high to be a raw material.*

**scheme** [ ] (n.) a systematic plan of action 计划, 安排

[例] *apply for six - month training schemes*

**scrap** [ ] 1. (n.) waste material or non-quality products 废料, 残余物

2. (v.) to throw away something because it is waste or of poor quality 废弃

[例] *You can sell the old car for scrap.*

**scrap value** (n) the worth of an item as waste material to be recycled 废料价值

[例] *The scrape of this lemon (次品, 尤指破车) is about 200 USD.*

**seasonal** [ ] (adj.) which only happens in certain seasons 季节性的

[例] *Ice-cream sales are very seasonal.*

**section** [ ] (n.) part of a department 部分

[例] *The personnel department is divided into 5 sections, each dealing with a specialized area.*

**sector** [ ] (n.) part of the economy or industry 部门

[例] *The hi-tech sector is growing fast.*

**securities** [ ] (n. pl) investments in stocks and shares 有价证券

[例] *Yesterday I bought securities in stock exchange building.*

**segment** [ ] (v.) divide a market into different parts 分割市场

[例] *segment markets into several parts*

**select** [ ] (v.) choose 挑选

[例] *The HR department should select those most suitable and competent candidates.*

**selection** [ ] (n.) act of choosing 挑选

**selection board** (n.) group of people that chooses a candidate for a job 选拔委员会

**self-made** (adj) having achieved success or recognition by one's own efforts 白手起家的

[例] *a self-made millionaire*

**seller's market** (n) a market condition characterized by high prices and a supply of commodities falling short of demand 卖方市场

[例] *It is now a seller's market and the price is bit too high.*

**seminar** [ ] (n.) a meeting for an exchange of ideas; a conference 讨论会

[例] *a marketing seminar*

**semi-skilled** (adj.) with some training 半熟练的

[例] *semi-skilled workers.*

**sensible** [ ] (adj.) acting with or exhibiting good sense 明智的

[例] *It seems sensible to look at developing resort hotels.*

**service** [ ] (n.) 1. work of dealing with customers 服务

[例] *The service is excellent — we never have to wait.*

2. maintaining a machine in good working order 保养

[例] *The photocopier is due for a service.*

**settle** [ ] (v.) pay 偿还

[例] *settle their debts*

**settlement** [ ] (n.) as payment for sth 清偿

[例] *I enclose a check in settlement of your account.*

**sexual harassment** unwanted and offensive sexual advances or sexually derogatory or discriminatory remarks, as those made by an employer to an employee 性骚扰

[例] *Nowadays, sexual harassment is quite common in offices.*

**share** [ ] (n.) 1. market share 市场份额

[同义词] portion, part, division

2. small part of a company's capital 股份

**shareholder** [ ] (n.) person who owns shares in a company 股东

**shelf-life** (n.) length of time a product can be displayed for sale 货架期, 保存限期

[例] *The shelf-life of this brand is one fortnight.*

**shift** [ ] (n.) part of the working day in a factory 班制

[例] *You need to decide some time before next Monday if you want to work the early shift or the late shift.*

**shoot up** increase rapidly 猛涨

[例] *The demand of this medicine has shot up recently due to SARS.*

**closed shop** scheme where only union members are allowed to work in an organization or in certain jobs 只雇佣某一工会成员的工厂（商店）



**open shop** scheme where non-union members are allowed to work in an organization or in certain jobs 自由雇佣企业

**shop steward** (n.) trade union leader elected by the union members 工人代表

**shop floor** (n.) place where goods are produced in a factory 车间

**shortlist** 1. (n.) list of successful people who go through to the next stage of a selection process 供最后选择的候选人名单 2. (v.) to select people to go through to the next stage 选出最后候选人

[例] *Here are the candidates whom we ' ve shortlisted.*

**showroom** [ ] (n.) room where goods or samples are displayed 展厅

[例] *The moment a new car is driven away from the showroom, its value will drop by as much as 12 percent.*

**sick leave** absence from work through illness 病假

[例] *I didn ' t feel well yesterday so I asked for a sick leave.*

**sick note** 病假条 letter from doctor stating that a person is too ill to work

[例] *If you are absent for longer, then you should arrange to see your doctor and ask for a sick note.*

**sick pay** (n.) money paid during absence from work through illness 病假工资

[例] *Younger workers are more interested in high direct earnings at the expense of indirect benefits, like pensions and sick pay.*

**sideline** (n) an activity pursued in addition to one's regular occupation 副业

[例] *He is doing real estate consultation as his sideline.*

**simulation** [ ] (n.) training activity in which trainees play the role of others in order to develop their skills 模拟, 演练

[例] *We will take a business simulation in tomorrow ' s training class.*

**site** [ ] (n.) place where factory is built 地点, 场所

[例] *The steel factory will be built at this site.*

**skilled employee** (n.) worker who has had full training 熟练工

[例] *Skilled employees are sometimes represented by a different union from the semi-skilled and unskilled.*

**skimming** [ ] (n.) setting a high price in order to maximize profits in the short term 以高价

在短期最大程度赢利(撇脂定价)

[例] *Skimming is one price strategy that is used by dealers.*

**slogan** [ ] (n.) a phrase which is used to sell a product 口号, 标语

[例] *They created an attractive slogan so that the book is expected to dominate the best-seller lists.*

[同义词] logo

**slot machine** (n.) a vending or gambling machine operated by the insertion of coins into a slot 自动贩卖机 (赌博机)

[例] *He make a big fortune using slot machines selling drinks in the subway stations.*

**slump** [ ] (n.) rapid decrease 暴跌

[例] *a slump in sales*

[同义词] depression, recession

**soft-sell** [ ] (n.) selling by argument and encouragement rather than strong pressure to buy 软推销, 劝买、说服式推销

**sole** [ ] (adj.) only 唯一的

[例] *sole distributor*

**solicitor** [ ] (n.) lawyer 律师

[例] *As for the outstanding payment, we have no other choice but turn to our solicitors.*

**solvent** [ ] (adj.) having enough money to pay debts 有还债能力的

[例] *The young man is solvent to pay the money.*

**solvency** [ ] (n.) the state of having enough money to pay debts 偿付能力

**sound** [ ] (adj.) stable, strong 财力强大的, 可靠的

[例] *The company is financially sound.*

**sourcing** (n.) obtaining goods from suppliers 采购

[例] *Dual sourcing is more secure than single sourcing.*

**spare part** (n.) small piece of machinery used to repair or maintain a machine 备件

[例] *Please buy the spare parts from that hardware store.*

**specialize in** to concentrate on a particular activity or product 专门经营

[例] *Some places don't have firms who specialize in this sort of thing.*

**specification** [ ] (n.) key information about a product or service 详述, 规格

[例] *We can supply steel plates to your specifications.*

**speculate** (v) to engage in the buying or selling of a commodity with an element of risk on the chance of profit 投机 (一般指短期性的投机)

[例] *He is speculating in short-term investment.*

**spin-off** (n.) by-product 副产品

[例] *This material is a spin-off from space industry.*

**spokesman** [ ] (n.) also **spokesperson, spokeswoman** person who speaks for others 发言人

[例] *I act as the main spokesman for the department and represent personnel issues in all our senior management discussions.*

**sponsor** [ ] (n.) person or company which pays for an event (sports, culture etc.) 赞助商

[例] *Sponsor of the meeting will declare the final winner of this competition.*

[同义词] patron

**sponsorship** [ ] (n.) act of sponsoring 赞助

[例] *That company took the sponsorship of the Shanghai Education Exhibition.*

**spot cash** (n) payment for goods that are delivered immediately 货到付款

[例] *Our customer requested spot cash delivery for the pilot order.*

**spread** [ ] (n.) difference between selling and buying prices of shares (证券) 买卖报价的差额

**spreadsheet** (n.) the display, with multiple columns and rows, that such a program allows to be printed. 空白表格 (用于会计等)

[例] *I have all these spreadsheet ready for our meeting tomorrow afternoon.*

**staff** [ ] (n.) people employed by a company 员工

[例] *All staff are considered to be punctual and hard-working.*

[同义词] employee, manpower, personnel

**tag** [ ] 1. (n.) person who buys shares and then sells them immediately 证券投机商

[同义词] speculator

2. (v.) to buy a new issue of shares and then sell immediately 赌买某公司的股票而立刻出卖以赚钱

[例] *He lives on staging in new issues.*

**stagnant** [ ] (adj.) not moving, inactive 停滞的

[例] *The market is stagnant.*

[同义词] static, motionless

**stagnate** [ ] (v.) remain in the same position, not improve or develop 停滞

**stagnation** [ ] (n.) the state of remaining in the same position 停滞状态

**stake** [ ] (n.) a share or an interest in an enterprise, especially a financial share 股份

[例] *I have a stake in that company.*

**stand** [ ] (n.) table for display in an exhibition 展台

[例] *to set up a stand at a business exhibition in a foreign city*

**standardize** [ ] (v.) to cause to conform to a standard 标准化

[例] *Our products are all standardized ones.*

**start-up capital** the capital used to start up a business 启动资金

[例] *The start-up capital is quite little, so this project is not so risky.*

**statistics** [ ] (n.) numerical data 统计数据

[例] *The statistics show that margin profit of our company is declining .*

**statute** [ ] (n.) law passed by Parliament 法令, 条例

[例] *The law is decreed by statute.*

[同义词] decree, edict

**statutory** [ ] (adj.) referring to a law passed by Parliament 法定的

[例] *Everyone has his or her statutory rights.*

**stock** [ ] (n.) 1. quantity of goods for sale;inventories 库存

[例] *out of stock*

2. fixed interest securities (US **bonds**) 证券

[例] *He made fortune from investing in the stock market.*

**stock exchange** market in which securities are traded 证券交易所

**stockbroker** (n.) person who buys and sells shares for clients 股票经纪人

[同义词] market maker

**stock controller** person who controls inventories 库存管理员

**strategic** [ ] (adj.) referring to a plan of action 战略的

[例] *We discussed the strategic plans in this project.*

**strategy** [ ] (n.) future action to achieve objectives 战略，策略

[例] *We will learn strategy management this semester.*

[同义词] tactics

**streamline** [ ] (v.) to improve 精简、改善使提高效率

[例] *We must streamline our production procedures.*

**strength** [ ] (n.) an attribute or a quality of particular worth or utility; an asset 长处

[例] *Everyone has his or her strengths and weakness.*

**stress** [ ] (n.) worry caused by difficulties 紧张

[例] *A second drawback of conflict is the emotional stress for the participants.*

**strike** [ ] (n.) work stoppage organized by workers or trade union 罢工

[例] *Everyone in that section is on strike.*

**strong room** (n) a strongly built fireproof room designed for the safekeeping of money or valuables 保险库

[例] *He stores all his valuables in the strong room*

**subcontract** [ ] (v.) to arrange with another company to do some work, to send production work to another company 转包合同

[例] *He subcontracted the installation of the shower to a plumber.*

**subcontractor** [ ] (n.) company which does work for main contractor  
转包商

**subordinate** [ ] 1. (n.) person below another in the company hierarchy 下属

[例] *To get on well with your subordinate is not a very easy thing.*

[同义词] inferior, junior, subaltern

2. (adj.) lower 下属的

[例] *subordinate position*

[同义词] inferior, lesser, lower

**subscribe** [ ] (v.) 1. pay in advance for a number of issues of a publication 订阅 2. 认购 (股票) apply for shares

[例] *subscribe to a new share issue*

**subscriber** [ ] (n.) person who pays for a publication in advance 订户

**subscription** [ ] (n.) 1. money paid in advance for a new publication 订金  
2. the act of subscribing to a new share issue 认购 (新股)

**subsidiary** [ ] (n.) company which is at least 51% owned by a parent company 子公司

[例] *The multi-international company's profits are mostly from its overseas subsidiaries.*

[同义词] associate company

**subsidise** (v.) help or support financially 资助

[例] *The Government subsidises new investment in depressed areas.*

**subsidy** [ ] (n.) money given to support unprofitable enterprises 补助金

[同义词] allowance

**summarise** [ ] (v.) explain in short 总结

[例] *Please draw attention to summaries the project's key idea due to the time limits.*

[同义词] sum up, epitomize

**superior** [ ] (n.) person above another in the company hierarchy 上级

[同义词] chief, manager, director

**supervise** [ ] (v.) to have the charge and direction of; superintend 督导, 管理

[例] *The teacher supervised our drawing class.*

[同义词] direct, superintend, administer

**supervisor** [ ] (n.) person who is in charge of others 主管

[例] *The supervisor will not be represented by the same union as the people supervised.*

**supervisory** [ ] (adj.) which involves being in charge of others 管理的

[例] *supervisory post*

**supply** [ ] 1. (n.) provision 供给

[例] *We are subject to the laws of supply and demand.*

2. (v.) provide something 供给

**supplier** [ ] (n.) person/company which supplies goods or services 供应商

[同义词] stockist

**survey** [ ] (n.) investigation 调查

[例] *Recent surveys have shown that employers are reluctant to improve health and safety conditions.*

**sustainable** [ ] (adj.) be available in the future 可持续的

[例] *sustainable development*

**suspension** (n) a debarment, as from office or privilege 停职

[例] *He will be on suspension because of his dereliction of duty*

**SWOT analysis** (n.) analyzing a company or project by its Strengths , Weaknesses ,Opportunities and Treats  
SWOT 分析

[例] *The process of utilizing the SWOT approach requires an internal survey of strengths and weaknesses of the program and an external survey of threats and opportunities.*

**synergy** [ ] (n.) producing better results by working together rather than separately 协同  
(增效)

**synthetic** [ ] (adj.) man-made 人造的

[例] *These products are made of synthetic material.*

[同义词] artificial

## T

**tactic** [ ] (n.) action/step taken as part of carrying out a strategy 策略, 战术

[例] *The tactic is supposed to be completed in 2 months' time but actually it just used 1 month in advance.*

**table** [ ] (n.) an orderly arrangement of data, especially one in which the data are arranged in columns and rows in an essentially rectangular form 表格

[例] *fill out the table for the personal information*

[同义词] chart, graph

**tailor** [ ] (v.) design something for a special purpose 定制

[例] *Our products are tailored to our customers' needs.*

**tailor-made products** 定制品

**takeover** (n.) buying an existing business 收购

[例] *We are fighting a takeover bid.*

**target** [ ] 1.(n.) aim 目标

[例] *Our sales targets are high.*

2. (v.) aim at 目标为

[例] *We have targeted the 30-45 age group.*

**target customer** the aimed customer 目标顾客

**target market** the aimed market 目标市场

[例] *Our target market next year is South America.*

**tariff** [ ] (n.) tax or charge paid to enter a market 关税

[例] *the EC tariff barriers*

**task** [ ] (n.) job or part of a job 任务

[例] *Employees must also perceive they can actually do the tasks required.*

**task force** (n.) a group of people who work to carry out a task, for example, solving a problem 特别工作组

**tangible asset** (n) assets that have material form 有形资产

[例] *Next week we will assess the tangible assets of that company for the liquidation.*

**tax** [ ] 1.(n.) money charged by the government or an official body to pay for services 税



[例] *Everyone should pay income tax.*

2. (v.) make somebody pay tax 征税

**capital gains tax** (n.) tax on the profit made on the sale of assets 资本收益税

**corporation tax** tax on profits 公司所得税

**income tax** tax on personal income 个人所得税

**value added tax** (VAT) tax on goods and services 增值税

**tax allowance** part of income which is received tax free 收入免税额

[例] *Foreign passport holders are given 4,000USD tax allowance.*

**taxable** [ ] (adj.) liable to be taxed 应征税的

**taxation** [ ] (n.) process of taxing 税收

[例] *The taxation policy here is very advantageous for those foreigners.*

**tax avoidance** = TAX EVASION (n.) trying to avoid tax illegally (非法的)逃税

[例] *The act of tax avoidance is illegal.*

**tax evasion** (n.) illegal action that is taken to reduce the amount of tax paid 偷税

[例] *Now, many starts are charged with tax evasion.*

**tax-deductible** (adj.) part of income/expenses no tax need be paid on 可抵扣税的

**tax loophole** (n.) legal means of not paying tax(合法的)避税

**team building** (n.) training activities to improve relationships between people who work together 团队建设

**telesales** (n.) selling over the phone 电话销售

[例] *They made a successful transaction by telesales.*

**temp** (n) a temporary worker, as in an office 临时工

[例] *During the urgent period of time when SARS was quite serious in Beijing, hospitals needed a lot of temps to attend patients.*

**temporary** [ ] (adj.) only for a short or limited time 暂时的，临时的

[例] *Waitress is only my temporary job in the town.*

[同义词] impermanent, transient, transitory

**temporary post** job for a limited time 临时职位

**tenant** [ ] (n.) one that pays rent to use or occupy land, a building, or other property owned by another 承租人

[同义词] leaseholder, renter, lessee

**tender** [ ] 1. (n.) offer for a contract at a certain price 投标

[例] *The purchaser invited tenders from 3 suppliers.*

2. (v.) offer a price and conditions for a contract 投标

**territory** [ ] (n.) sales or business area 区域

[例] *Next year's target is to maximize the territory of the potential market in China.*

**tertiary industry** = service industry 第三产业

[例] *Tertiary industry is the pillar industry for many industrialized nations.*

**throughput** [ ] (n.) total volume of production through a plant 生产总容量,生产能力

[例] *How about the throughput of your firm this year?*

**thin** (adj) having little selling and buying 交易清淡的

[例] *a thin market*

**tie** [ ] (n.) relationship, connection (生意)关系

[例] *to develop close ties with these business*

**time sheet=timecard** a sheet that records the number of hours worked by employees during a pay period 考勤卡

**TQC(=Total Quality Control)** (n.) plan to obtain low unit costs with the best possible quality 全面质量管理

**tough** [ ] (adj.) demanding or troubling; difficult 艰难的

[例] *In the toughest time of our business, we should unite like one.*

**track record** (n.) experience and results of a company or person over a number of years(多年的)成就或业绩的记录

[例] *His track record speaks for itself.*

**trade secret** (n) a secret formula, method, or device that gives one an advantage over competitors 商业秘密

[例] *He was sacked for he disclosed trade secret to the rivals.*

**balance of trade** international trading position of a company 贸易差额

**trading profit** gross income exceeding total costs 销售毛利

**trade fair** 交易会

[例] *Guangdong Trade Fair*

**trademark** [ ] (n.) registered name or design of a company which cannot be used by another company 商标

[例] *There is always a capital letter of “ R ” near the product ’ s trademark.*

**trade union** (n.) group of workers organized together in order to bargain with management about terms and conditions of employment 工会

[例] *Trade union recognition is widespread in Britain, although there has been a drop of over two million members since 1980.*

**traffic** (n) illegal or improper commercial activity （非法）交易

[例] *drug traffic on city streets*

2.(v) to buy and sell goods , usually illegal ones 非法买卖

[例] *to traffic in fires*

**trainee** [ ] (n.) person who is learning 受训者

[例] *The trainee will work directly with the person he or she is to replace.*

**training** [ ] (n.) activities to teach somebody something 培训

[例] *A recent report on industrial training in the UK emphasized the great need for more and better training.*

**transaction** [ ] (n.) exchange of goods or services for money 交易

[例] *He attends to the transaction of important business himself.*

[同义词] deal, bargain, negotiation

**transfer** [ ] 1. (n.) movement of something to another place 转移

[例] *We credited your account by bank transfer.*

2. (v.) move something from one place to another 转移

[例] *We transferred our money to The Cayman Islands.*

**travel agency = travel bureau** a business that attends to the details of transportation, itinerary, and accommodations for travelers 旅行社

[例] *Many travel agencies suffered a huge loss from SRAS.*

**treasurer** [ ] (n.) person who looks after finance and funds of a club or society [US — ... of a company] 财务总监

**treasury** [ ] (n.) government department which deals with a country's finance 财政部

**treat** [ ] (v.) to provide with food, entertainment, or gifts at one's own expense 款待, 请客

[例] *It is my turn to treat you today.*

**trend** [ ] (n.) general development in a market/business 趋势

[例] *There is a downward trend in inflation.*

[同义词] tendency, inclination, direction

**in triplicate** (n) consisting of the original document and two identical copies 一式三

[例] *Please type these documents in triplicate*

**trouble shooting** (n.) activity of solving problems 问题解答

**TT** ( telegraphic transfer ) 电汇

[例] *We usually accept TT instead of L/C as payment term with our regular customers .*

**turnover** [ ] (n.) 1. total amount of sales 营业额

[例] *Our turnover in 1991 was 25% up on 1990.*

2. speed at which staff or stock change 周转, 流通量

[例] *Because of the poor management, there is a large turnover in this company.*

**staff turnover** speed at which staff changes 人员流动率

**stock turnover** speed at which stock changes 库存(商品)周转率

**tycoon** (n) a wealthy and powerful businessperson or industrialist; a magnate 商业巨头

[例] *an oil tycoon*

## U

**ultimate consumer**(n) the person who buys, uses or consumes a product 最终用户

[例] *Proactive Marketing is creating demand of ultimate consumers instead of meeting their requirements and Sony company is an excellent performer of such marketing.*

**undifferentiated marketing** (n.) marketing which appeals to all sectors of the market 无差别市场策略

[例] *We should use the strategy of undifferentiated marketing that appeals to all sectors of the market.*

**undercut** [ ] (v.) to sell at a lower price than competitors 降价出售(以抢生意)

[例] *They are undercutting us by 20 cents per pack.*

**underinsured** [ ] (adj.) insufficiently insured 保险不足的

[例] *Many small companies have very little insurance at all and only discover that they are underinsured when it is too late.*

**understaffed** (adj) have not enough workforce for work that has to be done 人手不足的

[例] *Although our men are working very hard to provide the best service to our customers, sometimes we still can not meet our customers' demand because we are now seriously understaffed.*

**undertake** [ ] (v.) to agree to do something 承担

[例] *We will not undertake to do anything without being sure that we can do it.*

**uneconomic** (adj.) not able to make a profit 不经济的,赚不到钱的

[例] *This project is uneconomic.*

[同义词] unprofitable

**unemployment** [ ] (n.) state of being without a job 失业

[例] *In the time of financial crisis, the unemployment rate is surprisingly high.*

**unemployment benefit** (n.) money paid by the state to people without jobs 失业救济

**ungeared** (adj) having no borrowings 无借贷的

[例] *an ungeared account*

**uniform** [ ] (n.) a distinctive outfit intended to identify those who wear it as members of a specific group. 制服

[例] *work uniforms*

**untapped** [ ] (adj.) not utilized 未开发利用的

[例] *China is an untapped market for cars in the close future.*

**unit** [ ] (n.) single item 单位

[例] *The unit cost goes down as production increases.*

**up to date** (adj/adv) current, modern 最近的,最新的

[例] *The information is up to date and should attract the attention of all the investors.*

**update** [ ] (v.) bring up to date 更新

[例] *All the documents need to be updated by the year end.*

**upkeep** (n) the cost of maintenance 保养费

[例] *The upkeep of a big company ' s cars is very high*

**upturn** [ ] (n.) movement up wards 好转

[例] *There has been a marked upturn in sales.*

## V

**vacancy** [ ] (n.) job which needs be filled (职位)空缺

[例] *The vacancy needs a very competent and aptitude candidate.*

**vacant** [ ] (adj.) open (of a job)空缺的

[例] *One of the positions is vacant at present.*

**vacation** [ ] (n.) **US holiday** 假期

**valid** [ ] (adj.) (legally)useful or accepted 有效的

[例] *All prices and promotional offers are valid until 30<sup>th</sup> September.*

**valuation** [ ] (n.) the act of valuing 估价

[例] *We carried out a stock valuation at the end of the year.*

**value** [ ] 1. (n.) amount something is worth 价值

2. (v.) estimate how much something is worth 估价

**value-added** (n.) difference between value of inputs and value of output 增值

**value for money** 价值

**variable** [ ] (n.) factor which will change results 变量

[例] *There are too many variables to take into account.*

**variation** [ ] (n.) amount by which something changes 变化,变量

[例] *Seasonal variations account for much of the drop in sales.*

**variety** [ ] (n.) range of things 多样性,种类

[例] *The wholesaler stocks a variety of products.*

**vary** [ ] (v.) differ, change 不同,表现出多样化

[例] *The margin varies depending on raw material costs.*

**VAT (value added tax)** 增值税

**vendor** [ ] (n.) person or company who sells 卖方

[例] *We have referred the matter to the vendor.*

**venture** [ ] (n.) risky business project 风险,投机

[例] *We need venture capital to start.*

[同义词] adventure, speculation, hazard

**venue** [ ] (n.) place where an event takes place (会议) 地点

[例] *We have chosen an out-of-town venue for the conference.*

**viable** [ ] (adj.) able to make a profit 可行的,可盈利的

[例] *Your ideas sound reasonable but are they viable?*

**viability** [ ] (n.) ability to make a profit 盈利能力

[例] *How about the viability of the project?*

**video game** an electronic or computerized game played by manipulating images on a display screen 电子游戏

[例] *Nowadays a lot of teenagers are hooked on the video games, wasting so much invaluable time.*

**vision** [ ] (n.) long-term company objectives 公司的长远目标

[例] *During yesterday meeting, we discussed the long-term vision of the company.*

**void** (adj) having no legal force or validity; null 无效的

[例] *a contract rendered void*

**vocation** [ ] (n.) type of work that a person has an ability or desire for 职业

[同义词] career, profession, occupation

**vocational** [ ] (adj.) relating to work 职业的

[例] *We have a strong tradition of providing vocational training for our people.*

**voucher** [ ] (n.) coupon 优惠券

[例] *a gift voucher*

**volume business** (n) trade in a large scale 大批量交易

[例] *We only deal in volume business, having no interest in such trading.*



## W

**wage** [ ] (n.) weekly pay (每周) 工资

[例] *The wage rise last year was 7.5%.*

**wage freeze** (n.) decision by management not to increase wages 工资冻结

[例] *The decision of wage freeze this year annoyed the blue-collar workers.*

**walk-out** (n.) a strike 罢工

[例] *The on-going walk-out has forced the company to the very verge of bankrupt.*

**warehouse** [ ] (n.) building where goods are stored 仓库

[同义词] depot

**wastage** [ ] (n.) loss of workers through resignation or retirement 人员浪费

[例] *It is just natural wastage, that is to say, loss of employees because they retire or move to other jobs and not through redundancy.*

**wealth** [ ] (n.) 1. large amount of money owned by someone 财富

[例] *Our experts will provide you a portfolio of financial services and make your wealth doubled.*

2. resources of a country 资源

**wealthy** [ ] (adj.) rich, prosperous 富裕的

**welfare** [ ] (n.) system of looking after employees 福利

[同义词] well-being

[例] *Health and safety are aspects of employee welfare.*

**white-collar** [ ] (adj.) relating to office workers 白领的

[例] *White-collar workers represent a significant part of the organization.*

**white goods** (n.) products such as refrigerators and washing machines used in the kitchen 大型家用电器

**wholesale** [ ] (n, adj. & adv.) buying goods from a manufacturer and selling on to retailers 批发

[例] *Wholesale price is usually much lower than the retail price.*

**wholesaler** [ ] (n.) person/company who buys from manufacturers and sells to retailers 批发商

**wind up** (v.) to close down a company 终止，结束

[例] *A number of business firms in Japan are said to be winding up their affairs.*

**windfall** (n) a sudden, unexpected piece of good fortune or personal gain 意外之财

[例] *He won the lottery to make a sudden windfall and became a rich man at a night.*

**wildcat** (adj) highly risky 高风险的

[例] *This business project is a wildcat scheme.*

**withdraw** [ ] (v.) 1. take away 撤消

2. to remove (money) from an account 提款

[例] *to withdraw \$500 from a bank account*

**withdrawal** [ ] (n.) 1. act of taking away 撤消

[例] *The employee who feels underpaid is likely to show dissatisfaction by withdrawal from the job.*

2. 提款

[例] *withdrawal of assets*

**workaholic** (n) one who has a compulsive and unrelenting need to work 工作狂

[例] *He is a workaholic and never gets married till now.*

[同义词] work addict

**workforce** (n.) total number of workers(employees) 职工总人数

[例] *The workforce of his firm has increased from 200 to 800 in recently 2 years.*

**work in progress** (WIP) (n) 在制品

[例] *He wrote this goods as WIP in the accounts*

**working conditions** (n. pl) general physical state of the place where people work, including things like noise level, hazardous conditions, or heat 工作状况

[例] *Workers are going on a strike because of bad working conditions.*

.

**working capital** (n.) excess of current assets over current liabilities — sometimes called the current ratio 流动资产超过流动负债的数量，有时也叫流动比率

**working hours** (n. pl) the times of day or number of hours that a person works 工时

[例] *How many working hours do you work a day?*

**working** [ ] (adj.) adequate for practical use 实用的

[例] *gain a working knowledge of the top business books*

**workload** [ ] (n.) amount of work to be done 工作量

[例] *There is not so much workload to be done today.*

**work order =production order** (n.) document which authorizes the manufacture of specific parts or products 生产定单

[例] *Have you seen the important work order?*

**work station** (n.) fixed place in a factory or office where a job is done, usually associated with a machine 工作点

[例] *The A505 computer is this teller ' s work station.*

**write-off** [ ] (n.) loss/cancellation of a bad debt 注销 (v.) cancel/remove a debt from the accounts 注销

[例] *The debt has been written off.*

## Y

**yield** [ ] (n.) usable output from a process 产量, 收益

**[例]** *There has been a considerable increase in the yield of the mines.*

## Z

**zero defect** (n.) manufactured product which meets the specified quality standard 无事故, 无疵残

[例] *They improved the technique and got zero defect this year.*

**zero inventory** (n.) management philosophy and practice based on no waste and constant improvement of productivity 零库存

[例] *The leaders should instill zero inventory into their employees regularly.*