

2010年英语一阅读 Text 4

会计准则制定者被迁怒

定位：审题找关键点

36. Bankers complained that they were forced to _____.
37. According to the author, the rule changes of the FASB may result in _____.
38. According to Paragraph 4, McCreedy objects to the IASB's attempt to _____.
39. The author thinks the banks were "on the wrong planet" in that they _____.
40. The author's attitude towards standard-setters is one of _____.
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段1

①Bankers have been blaming themselves for their troubles in public. ②Behind the scenes, they have been taking aim at someone else: the accounting standard-setters. ③Their rules, moan the banks, have forced them to report enormous losses, and it's just not fair. ④These rules say they must value some assets at the price a third party would pay, not the price managers and regulators would like them to fetch.

【段1】 _____

段1生词：

- blame sb. for sth. 因为某事而责备某人
- in public 公开地，当众
- behind the scenes 背地里，幕后
- take aim at... 瞄准，将矛头对准；抨击
- the accounting standard-setters _____
- moan v. _____
- enormous losses 巨额损失
- a third party 第三方

- regulator n. _____ ; 调节器
regulation n. _____ adj. 规定的
regulate v. _____
- fetch v. 售得, 卖得 (某价) ; 取来

段2

①Unfortunately, banks' lobbying now seems to be working. ②The details may be unknowable, but the independence of standard-setters, essential to the proper functioning of capital markets, is being compromised. ③And, unless banks carry toxic assets at prices that attract buyers, reviving the banking system will be difficult.

【段1-2】 提出问题：_____

段2生词：

- lobby v. 游说
- independence n. _____
independent adj. 独立的, 自立的, 自主的
independently adv. 独立地, 自立地
- essential to... _____
essential adj. _____ n. 本质; 要点; 必需品
essentially adv. _____
- proper adj. 适合的, 适当的, 适用的; 恰当的
properly adv. 适当地; 恰当地
- functioning n. 运行, 运作; 功能, 机能
- capital market 资本市场
- compromise v. _____ ; 妥协, 折中
- carry v. 携带, 运送 (本文中表示“销售, 出售”)
- toxic assets 有毒资产
- revive v. 复活, 苏醒; 振作

段3

①After a bruising encounter with Congress, America's Financial Accounting Standards Board (FASB) rushed through rule changes. ②These gave banks more freedom to use models to value illiquid assets and more flexibility in recognizing losses on long-term assets in their income statements. ③Bob Herz, the FASB's chairman, cried out against those who "question our motives." ④Yet bank shares rose and the changes enhance what one lobby group politely calls "the use of judgment by management."

段3生词：

- a bruising encounter with... _____
- bruising adj. 殊死的；十分激烈
- encounter n. 突然遇到
- rushed through... 匆匆通过.....
- illiquid assets 非流动资产
- flexibility n. _____ ; _____
- flexible adj. _____
- income statements 损益表
- cry out against... 强烈反对.....
- question one's motives _____
- question v. _____ n. 问题，论点
- motive n. 动机
- enhance v. _____
- enhancement n. _____
- enhanced adj. _____
- lobby group 游说团体
- management n. (企业等的)管理，经营；经营者，管理部门

段4

①European ministers instantly demanded that the International Accounting Standards Board (IASB) do likewise. ②The IASB says it does not want to act without overall planning, but the pressure to fold when it completes its reconstruction of rules later this year is strong. ③Charlie McCreevy, a European commissioner, warned the IASB that it did “not live in a political vacuum” but “in the real world” and the Europe could yet develop different rules.

【段3-4】例证问题：_____

【句】长难句②的详解参见微信公众号的每日长难句10。

段4生词：

- minister n. 大臣；部长
- instantly adv. 立即
- instant adj. 立即的；紧急的
- do likewise _____
- likewise adv. _____
- overall planning _____
- reconstruction n. 重建；改造；复兴
- commissioner n. 委员，团员；政府中部门长官
- vacuum n. 真空

段5

①It was banks that were on the wrong planet, with accounts that vastly overvalued assets. ②Today they argue that market prices overstate losses, because they largely reflect the temporary illiquidity of markets, not the likely extent of bad debts. ③The truth will not be known for years. ④But banks' shares trade below their book value, suggesting that investors are skeptical. ⑤And dead markets partly reflect the paralysis

of banks which will not sell assets for fear of booking losses, yet are reluctant to buy all those supposed bargains.

【段5】 _____

段5生词：

- overstate v. 夸张，言过其实
- temporary adj. _____
temporarily adv. _____
- illiquidity n. 非流动性
- bad debts 死账，坏账
- book value _____
- investor n. 投资者
- skeptical adj. _____
- paralysis n. 瘫痪（状态）
- for fear of... 害怕.....
- be reluctant to do sth. _____
- reluctant adj. _____
- bargain n. 减价品，便宜货；协定，交易

段6

- ①To get the system working again, losses must be recognized and dealt with.
②America's new plan to buy up toxic assets will not work unless banks mark assets to levels which buyers find attractive. ③Successful markets require independent and even combative standard-setters. ④The FASB and IASB have been exactly that, cleaning up rules on stock options and pensions, for example, against hostility from special interests.
⑤But by giving in to critics now they are inviting pressure to make more concessions.

【段5-6】 解决问题： _____

段6生词：

- deal with... _____ (过去式/过去分词是dealt)
- buy up 全部买进
- combative adj. _____
combat v. 与……战斗 n. 战斗, 搏斗; 争论, 反对
- clean up 清理, 整顿
- stock options 股票期权; 职工优先认股权
- pension n. 养老金; 退休金
- hostility n. _____
hostile adj. _____
- give in to... 屈服, 让步
- invite v. 邀请; 招致 (尤指坏事)
- make concession _____
- concession n. _____

36. Bankers complained that they were forced to _____.

[A] follow unfavorable asset evaluation rules.

[B] collect payments from third parties.

[C] cooperate with the price managers.

[D] re-evaluate some of their assets.

我的答案：_____ 正确答案：_____

定位原文在哪段？_____

选项C和D的正误原因？_____

静姐的“填坑指南”：_____

37. According to the author, the rule changes of the FASB may result in _____.

[A] the diminishing role of management.

[B] the revival of the banking system.

[C] the banks' long-term asset losses.

[D] the weakening of its independence.

我的答案：_____ 正确答案：_____

定位原文在哪段？_____

静姐的“填坑指南”：_____

38. According to Paragraph 4, McCreevy objects to the IASB's attempt to _____.

[A] keep away from political influences.

[B] evade the pressure from their peers.

[C] act on their own in rule-setting.

[D] take gradual measures in reform.

我的答案：_____ 正确答案：_____

静姐的“填坑指南”：_____

39. The author thinks the banks were “on the wrong planet” in that they _____.

[A] misinterpreted market price indicators.

[B] exaggerated the real value of their assets.

[C] neglected the likely existence of bad debts.

[D] denied booking losses in their sale of assets.

我的答案：_____ 正确答案：_____

定位原文在哪段？_____

选项C和D的正误原因？_____

静姐的“填坑指南”：_____

40. The author's attitude towards standard-setters is one of _____.

[A] satisfaction.

[B] skepticism.

[C] objectiveness.

[D] sympathy.

我的答案：_____ 正确答案：_____

静姐的“填坑指南”：_____