

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 [ə'brɔ:d] (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 ['æbsəns] (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 ['æbsənt] (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 [æbsən'ti:ɪz(ə)m] (n.) regular absence from work 旷工

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

absorb [əb'sɔ:b] (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 ['æbstrækt] (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 ['ækses] 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 [ə'kaunt] (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 [ə'kauntənsi] (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 [ə'kauntənt] (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 [ə'kaunts] (n. pl) financial records of a business 帐目

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

accruals [ə'kru:əlz] (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 [ə'tʃi:v] (v.) succeed in doing something 完成

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

[同义词] accomplish, complete, finish

achievement [ə'tʃi:vmənt] (n.) the successful completion of something , something successfully completed
完成、成就

[同义词] accomplishment, completion, perfection

acknowledge [ək'nɒlɪdʒ] (v.) confirm that something has arrived 确认收悉

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

[同义词] admit, accept

acknowledgement [ək'nɒlɪdʒmənt] (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 [ə'kwaiə] (v.) buy, obtain 购得、占有

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

[同义词] obtain, get, procure

acquisition [,ækwi'ziʃən] the act of acquiring 收购

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

[同义词] merger, takeover

acting ['æktiŋ] (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 [æk'tiviti] (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 ['æktjuəl] (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) [ə'dæpt] (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 [ə'dendəm] (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 [ə'dres] (v.) 1.deal with 处理

[例] *address public concerns*

2.give speech to 演说

[例] *address audience on a business project*

adjourn [ə'dʒɔ:n] (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 [ə'dʒʌst] (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 [ədminis'treɪʃən] (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 [əd'ministə] (v.) organize, control: 管理

[同义词] manage

adopt [ə'dɒpt] (v.) choose, decide on 采用

[例] *We adopted a new strategy.*

advance [əd'vɑ:ns] (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 ['ædvətəɪz] (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 [əd'və:tismənt] (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 ['ædvətaɪzə] (n.) person/company which advertises 广告商

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

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

[例] *She's in advertising.*

advice [əd'vaɪs] (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 [əd'vaɪz] (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 [ə'fɪliət] (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 [ˈɑːftə,mɑːkɪt] (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 [əˈdʒɛndə] (n.) order of topics to be discussed at a meeting 会议议程

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

agent [ˈeɪdʒənt] (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 [ˈædʒiətidʒ] (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 [ˈɛəlaɪn] (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 [ˈæləukeɪt] (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 [ə'lotmənt] (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 [ə'laʊəns] (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 [ə,mælgə'meɪʃən] (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 [æm'bɪʃən] (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 [ə'mɪ:nɪti] (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 [ə'mɔ:təɪz; (US) æ'mɔ:taɪz] (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 ['ænləɪz] (v.) study in detail 分析

[例] *We analysed the accounts.*

analysis [ə'nælɪsɪs] (n.) detailed study, investigation 分析

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

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

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

annual ['ænjʊəl] (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 [əˈnʌl] (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 [əˈnʌlmənt] (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 [ˈæntiˌdeɪt] (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 [əˈpɒlədʒi] (n.) an acknowledgment expressing regret or asking pardon for a fault or offense. 致歉

[例] *a letter of apology*

appeal [əˈpi:l] 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 [əˈpɛndɪks] (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 [əˈplai] (v.) ask for something (in writing) (书面的) 申请

[同义词] *We applied for a loan.*

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

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

application [ˌæplɪˈkeɪʃən] (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 [ə'pɔɪnt] (v.) choose someone for a job 任命

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

[同义词] assign, designate

appointee [ə,pɔɪn'ti:] (n.) person chosen for a position or job 被任命者

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

appointment [ə'pɔɪntmənt] (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 [ə'preɪzəl] (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 [ə'preɪz] (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 [ə'preɪzə] (n.) person who judges 鉴定者, 估价官

[例] *Who will be the appraiser?*

appreciate [ə'pri:ʃieɪt] (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 [ə'prentɪs] (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 [ə'prentɪs,ʃɪp] (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 [ə'prəʊpriɪt] (v.) to put an amount of money aside for a special purpose 拨出 (款项)

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

approve [ə'pru:v] (v.) agree to pass officially 批准

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

[同义词] accept

approval [ə'pru:vəl] (n.) agreement 批准

aptitude ['æptɪtju:d] (n.) natural ability (to do a task) 天资

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

arbitrage ['ɑ:bitrɪdʒ] (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 [,ɑ:bi'treɪʃən] (n.) process of settling a dispute 仲裁

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

[同义词] judgement, adjudication

area ['eəriə] (n.) region 区域

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

[同义词] district, region, territory

arrears [ə'rɪəz] (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 [ə'sembəl] (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 [ə'sembli] (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 [ə'ses] (v.) estimate the value of 估价

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

[同义词] value, evaluate

assessment [ə'sesmənt] (n.) calculation of value 估价

[例] *a tax assessment*

[同义词] evaluation, appraisal

asset ['æset] (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 [ə'tempt] 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 ['ɔ:kʃən] (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 ['ɔ:dit] (n.) examination of the accounts of a company 审计

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

auditing ['ɔ:ditɪŋ] (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 ['ɔ:ditə] (n.) person who audits 审计员

authenticate [ɔ:'θentikeɪt] (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 ['ævərɪdʒ] 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 ['ævərɪdʒɪŋ] (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 [ə'wɛənis] (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 [bæk] 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 [bæk'deɪt] (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 ['bækə(r)] (n.) person who supports financially 资助者

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

[同义词] patron, sponsor, benefactor

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

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

backhander ['bækhændə(r)] (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 ['bækklɒg] (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 ['bæləns] (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 ['bæŋkrʌpt] 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 ['bæŋkrəp(t)si] (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 ['bɑ:ɡɪn] 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 ['bɑ:ɡɪnɪŋ] (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 ['bærɪstə] (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 ['beɪsɪk] (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 [bætʃ] (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[bi'heiv] (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 ['benifit] 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 ['bidə] (n.) person who makes an offer 投标人

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

bill ['bɪd̩] 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 ['bɪlbɔːd] (n.) large roadside advertising poster (户外) 广告牌

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

billing ['bɪlɪŋ] (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 ['bɪljən] (n.) US: one thousand million (美) 十亿; GB: one million million (英) 万亿

black [blæk] (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 [bɒnd] (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 ['bʊnəs] (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 ['buk,ki:pə] (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 ['bɒtl,nek] (n.) a restriction in the normal work flow 瓶颈, 障碍

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

bottom ['bɒtəm] 1.(adj.) lowest 最底处的

[例] *rock-bottom price*

2. (v.) bottom out, reach the lowest point 跌至低点

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 ['breɪn.stɔ:m] (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 [brɑ:ntʃ] 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 [brænd] (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 ['breɪk'θru:] (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 1st.*

bring up (v.) mention, introduce 提出

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

brochure [brəu'ʃjuə] (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[brəuk] (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 ['brəukə] (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's 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['bʌdʒit] (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 [bʌlk]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 [bʌst] (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 market

by-product [ˈbaɪprɒdʌkt] (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 [kɔ:l] 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 [kæm'peɪn] (n.) plan of action (商业) 活动

[例] *advertising campaign*

candidate ['kændɪdɪt] (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 [kæn'ti:n] (n.) factory restaurant 食堂

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

canvass ['kænvəs] (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 [kə'pæsɪti] (n.) amount which can be produced 生产能力

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

capital ['kæpɪtəl] (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 ['kæpʃən] (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 ['kæptʃə] (v.) take 占有，夺取

[例] *We captured 20% of the market.*

career [kə'riə] (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 [kæʃ] 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 [tʃeɪn] (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[tʃeə] (v.) to preside over as chairperson 主持

[例] *I chaired the executive committee.*

[同义词] preside

challenger [ˈtʃælɪndʒə(r)] (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 [ˈtʃænl] (n.) means by which goods pass from one place to another (销售) 渠道

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

charge [ˈtʃæɪn] (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 [tʃɑ:t] (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 ['tʃekaut] (n.) place where goods are paid for in a shop 结帐处

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

cheque [tʃek] (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 [tʃi:f] (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 ['sə:kjulə] (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 [kleim] 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 ['kleimənt] (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 [klɑ:k; klə:k] (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 ['klaɪənt] (n.) person or company buying a service 客户

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

clientele [,kli:ɑ:n'teɪl] (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 [kəʊld] (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 [kə,læbə'reɪʃən] (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 [kə'mə:ʃəl] (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 [kə'mə:ʃ əlaɪz] (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 [kə'mɪʃ ən] (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 [kə'mɪtmənt] (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[kə'mɒdɪtɪ] (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 [kə'mju:t] (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 ['kɒmpəseɪt] (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 [kɒmpen'seɪʃ ən] (n.) something, usually money, given to someone for loss or damage 赔偿 (金)

compete [kəm'pi:t] (v.) succeed in doing better than (another person/company) 竞争

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

competition [kɒmpɪ'tɪʃ ən] (n.) process of trying to do better 竞争

[例] *The competition is very fierce.*

competitor [kəm'petɪtə] (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 [kəm'petitiv] (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 ['kɒmpətəns] (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 [kəm'pəʊnənt] 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 [,kɒmpli'ment(ə)ri] (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 [kən'diʃən] (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 [kən'figju'reiʃən] (n.) organization and layout of equipment 生产设备的布置

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

conflict ['kɒnflikt] (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 [kɒn'glɒməɪt] (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 [kən'sensəs] (n.) agreement 一致同意

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

consign [`sɒnsɪ] (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 [kən'sainmənt] (n.) group of goods sent in one load 运送之物

[同义词] commitment, delivery

consolidate [kən'sɒlɪdeɪt] (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 [kən'sɔ:tʃəm] (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 [kən'sʌltənsɪ] (n.) a business or agency offering expert or professional advice in a field 咨询公司

[例] *open a financial consultancy*

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

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

consumables [kən'sju:məblz] (n. pl) goods which are used up in the production process 消耗品

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

consumer [kən'sju:mə] (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 [kən'tɪndʒənsi] (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 ['kɒntrækt] (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 [kən'træktə] (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 [kən'træktʃuəl] (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 [kən'tribju:t] (v.) give support (often money) 捐献

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

[同义词] supply, furnish, provide

contribution [,kɒntri'bju:ʃən] (n.) amount of support or money given 贡献

[同义词] donation

conversion [kən'veɪʃən] (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 ['kɒpi] (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 ['kɒpraɪtə(r)] (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 ['kɔ:pərit] (adj.) referring to the whole company 法人组织的

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

correspondence [,kɒris'pɒndəns] (n.) communication by the exchange of letters 通信, 商务信函

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

courier ['kuriə] (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 ['kʌvə] (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 ['kɒstɪŋ] (n.) the calculation of costs for a project 成本核算

credentials [kri'denʃ əlz] (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 ['kredit] (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 ['kreditə] (n.) person who is owed money 债权人

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

[例] *The credit-worth 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 ['kraɪsɪs] (n.) dangerous/difficult/serious situation 危机

[例] *a banking crisis*

[同义词] emergency, exigency, dilemma

criterion [kraɪ'tɪəriən] (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 ['kʌrənsɪ] (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 ['kʌrənt] (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 ['kʌstəmə] (n.) person/company who buys goods 消费者

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

customize [kʌstəmaɪz] (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 [ˌsiːˈviː; ˌsiːˈvi] (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 [ˈsaɪkl] (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 ['dæmɪdʒz] (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 ['deɪtəbeɪs] (n.) data 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 ['dedləɪn] (n.) date/time by which something has to be done 最终期限

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

deal [di:l] 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 ['di:lə] (n.) person who buys and sells 商人

[例] *a foreign exchange dealer*

[同义词] merchant, trader, tradesman

dear [diə] (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 [di'bentʃə] (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 ['deɪt] 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 [det] (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 ['detə] (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 [di'kleə] (v.) make an official statement 公布

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

decline [di'klaɪn] 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 [di'dʌkt] (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 [di'dʌktəbl] (adj.) which can be deducted 可扣除的

[例] *tax-deductible*

deduction [di'dʌkʃən] (n.) subtraction from the total figure 扣除, 减除

[例] *after deduction of tax*

[同义词] subtraction, reduction, decrease

default [di'fɔ:lt] 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 [di'fekt] (n.) fault, something wrong in the design of a machine 缺陷

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

defective [di'fektiv] (adj.) not working properly 有缺陷的

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

defer [di'fə:] (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, ajourn

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

[例] *We cannot accept deferred payment.*

deficit ['defisit] (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 [di'fleɪʃ(ə)n] (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 ['deligit] 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 [,deli'geɪʃən] (n.) group of delegates 代表团

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

deliver [di'livə] (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 [di'mɑ:nd] (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 [di:'næʃənəlaɪz] (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 [di'pɑ:tmənt] (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 [di'pɒzɪt] (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 ['depəu; 'di:pəu] (n.) warehouse 仓库

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

depreciate[di'praɪvəbl] (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 [diˌpriːʃi'eɪʃən] (n.) reduction in the value of an asset 贬值

[同义词] devaluation, deflation

deregulate [diː'regjuleɪt] (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 ['deskɒp] (n.) desktop computer 台式电脑

despatch [dis'pætʃ] see: **dispatch**

devalue [di:'væljuː] (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 [,diːvælju'eɪʃən] (n.) the deduction in the value of a currency against other currencies (货币) 贬值

[同义词] depreciation, deflation

differentiate [,dɪfə'renʃieɪt] (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 [,dɪfə'renʃi'eɪʃən] (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 [di'rekt, dai'rekt] (v.) manage, be in charge of 管理, 指挥

[例] *He directs our sales operation.*

[同义词] manage, control, run

director [di'rektə, dai'rektə] (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 [di'rektəri] (n.) reference book containing listings 目录

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

discount ['diskaunt] 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 [dis.inti'greiʃən] (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 [dis'mis] (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 [dis'misəl] (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 [di'spleɪ] 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 [dis'pju:t] 1. (n.) a disagreement 争论

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

2. (v.) to disagree 争辩

distribute [dis'tribju(:)t] (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 [,distri'bju:ʃən] (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 [dis'tribjutə] (n.) person or company which sells goods for a manufacturer 分销商

[例] *We are the sole distributors.*

diversify [dai'və:siti] (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 [daivə:sifi'keiʃən] (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 [dai'vest] (v.) to sell assets 出售

[例] *We cannot divest all assets.*

dividend ['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 [di'viʒən] (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 [,dɒkjʊmən'teɪʃən] (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 [dɒg] (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 [dəʊ'neɪt] (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 [də'mestɪk] (adj.) referring to the home market 国内的

[例] *Large domestic market encourages us to explore overseas markets.*

[同义词] internal

dominant ['dɒmɪnənt] (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 ['dauntaim] (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 ['daʊntɜ:n] (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 ['drɔ:ə] (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 [drɔ:'i:] (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 [drɪl] (n.) disciplined, repetitious exercise as a means of teaching and perfecting a skill or procedure 训练

[例] *easy and short drills*

drive [draɪv] 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 [dju:] (adj.) owed 应付的, 到期的

[例] *This debt became due last week.*

dull [dʌl] (adj.) (of business or market) sluggish; flat 不景气的

[例] *The business of this company is dull this year.*

duplicate ['dju:plikeɪt] (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 ['ə:niŋz] (n. pl) salaries, profits, dividends, interest received 收入

[例] *The meager earnings can hardly make a living for me.*

economic [i:kə'nɒmik] (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 life the long-term economic sanctions on Iraq.*

economical [i:kə'nɒmikəl] (adj.) money-saving 节约的

[例] *an economical car*

[同义词] thrifty

economics [i:kə'nɒmiks, ,ækə-] (n. pl) the study of macro and micro economics 经济学

economist [i:kənə'mɪst] (n.) person who specializes in the study of economics 经济学家

economise [i'kɒnəmaɪz] (v.) save money by spending less 节约

economies (n. pl) savings 积蓄

[例] *We need to introduce some economies.*

economy [i(:)'kɒnəmi] (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 [edʒ] (n.) advantage 优势

[例] *a competitive edge*

effective [i'fektɪv] (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 [i'fiʃənsi] (n.) ability to do the right thing 效率

[例] *This machine has a good efficiency.*

efficient [i'fiʃənt] (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[im'bezl] (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 [im'plɔɪ] (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 [,emplɔɪ'i:, im'plɔɪi] (n.) person taken on as a paid worker 雇员

[同义词] worker

employer [im'plɔɪə] (n.) person or organization that takes on paid workers 雇主

[同义词] boss, director

employment [im'plɔɪmənt] (n.) work, job (s)工作

enclose [in'kləʊz](v) to put something in an envelop, usually as well as a letter 附寄

[例] *Enclosed is the receipt for the order.*

endorse [in'dɔ:s] (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 [in'dɔ:smənt] (n.) acceptance 背书

[例] *Our products have met with wide endorsement.*

endow [in'dəu] (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 [in'geɪdʒ] (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 ['entə] (v.) go into 进入 (市场)

[例] *We entered the market in 1980.*

enterprise ['entəpraɪz] (n.) a business organization 企业

entitle [in'taɪtl] (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 ['entrənt] (n.) one that enters a market 市场进入者

[例] *This firm is a new entrant showing tremendous potentials.*

entrepreneur [,ɒntreprə'nɔː] (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 [in'vaiəərənmənt] (n.) surroundings 环境

[例] *To be classed as a work accident, the accident must take place in the work environment.*

equity ['ekwiti] (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 12th May.

evaluate [i'vælju:ei] (v.) calculate the value of something 评估

[例] *The training and development manager plans, organizes and evaluates training programmes.*

evaluation [i,vælju'eifən] (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 [ig'zibit] 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 [,eksɪ'biʃən] (n.) show of goods 展览会

expand [iks'pænd] (v.) get bigger 扩张，发展

[例] *The market is expanding.*

[同义词] stretch, spread, enlarge

expansion [iks'pænjən] (n.) increase in size 扩展

[例] *The firm is planning for rapid expansion of its market.*

[同义词] enlargement, amplification

expect [iks'pekt] (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 [iks'pendɪtʃə, eks-] (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 [ɪk'spɪərɪənst] (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 [ˌekspə'ti:z] (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 [iks'paɪə, eks-] (v.) to come to an end; terminate 到期

[例] *My passport expires in a month.*

[同义词] terminate

exposure [iks'pəʊʒə] 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 [ˈjʊərəʊ] (n) (from 1999) the currency of the European Economic and Monetary Union 欧元

F

factor ['fæktə] (n.) thing which is important 要素

[例] *Price is an important factor when deciding our strategy.*

[同义词] element, component

factoring ['fæktəriŋ] (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 ['fɔ:lti] (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 [fi:] (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 ['fi:dbæk] (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 [fi'dju:ʃəri] 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 [fi:ld] (n.) outside the office 实地

[例] *The salesmen are in the field.*

file [fail] 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 [fil] (a position) (v.) to find someone to do a job 胜任

[例] *I am competent to fill in this position.*

finance [fai'næns, fi-] 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 [fai'nænʃəl, fi-] (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 [fai'nænsɪŋ] (n.) providing money for 融资

[例] *The company's financing action in real estate implies its new focus in investment.*

fine [faɪn] (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 [fə:m] (n.) business or partnership 商号

fire ['faɪə] (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 ['fɪskəl] (adj.) referring to tax 财政的

[例] *What about this year's fiscal tax?*

fix [fiks] (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 ['flæɡʃɪp] (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 [flæt] (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 ['fleksɪtaɪm] (n.) (also flexitime) 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 ['flaɪə] (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 [fləʊt] (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 [fləu'teɪʃən] (n.) starting or expanding a company by offering shares for sale 以公开发行的方式开办公司

[例] *a new company flotation*

flop [flɒp] (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 ['fɒləʊə] (n.) company which follows others into a market 市场追随者

[例] *Many companies became followers seeing KFC's success.*

fluctuate ['flʌktʃueɪt] (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 [,flʌktʃu'eɪʃən] (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 ['fɔ:kɑ:st] 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 [fɔ:'kləʊz](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.*

forman (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 ['fɔ:mæt, -mɑ:t] (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 ['fræntʃaɪz] 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 [,fræntʃaɪzi:] (n.) person who pays a royalty for a franchise 特许经营人

franchiser [`fræntʃaɪzə(r)] (n.) person who receives the royalty 特许经营授予人

fraud [frɔ:d] (n.) making money by not telling the truth 诈骗

[例] *He became rich through systematic fraud.*

[同义词] deception, deceit, trickery

freebie ['fri:bi] (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 ['fri:həʊld] (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 [fri:leɪns] (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 [fril] (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 [fʌnd] 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 [fʌndz] (n. pl) money available to spend 资金

[例] *We need extra funds to pay for research.*

futures ['fju:tʃəz] (n. pl) trading in shares and commodities for delivery at a later date 期货

[例] *Features are different from options.*

G

gap [gæp] (n.) hole, unfilled space (市场) 空白, 缺口

[例] *There's a gap in the market.*

gearing ['giəriŋ] (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 ['gimik] 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 [,gləʊbəlaɪzəʃən; -lɪz-] (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 [gəʊl] (n.) aim, objective 目标

[例] *The goal is too high to achieve.*

going ['gəʊɪŋ] (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 [gudz] (n.) products/items for sale 货物

goodwill = integrity [gʊd'wɪl] (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 [greɪd] 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 ['grɪ:vəns] (n.) complaint by worker to management 牢骚

[例] *Many workers show grievance to their boss.*

[同义词] grumble, complaint

gross [grəʊs] (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 [gru:p] (n.) several companies joined together 集团

[例] *The group profits were down in the last year.*

growth [grəʊθ] (n.) increase in size 增长

guarantee [,gærən'ti:] 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 ['gaɪdəns] (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 ['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 ['hænd,buk] (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 ['hændl] (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 ['hɔ:lɪdʒ] (n) the act or process of hauling 拖运

[例] *a haulage company*

hazard ['hæzəd] (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 ['hed,kwɔ:təz] (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 [hedʒ] (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 ['hidn] (adj.) not declared, not obvious 隐藏的, 灰色的

[例] *There are certain hidden costs.*

[同义词] secret, concealed

hire ['haiə] (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 [hit] (v.) reach a target 实现目标

[例] *We hit the target audience.*

[同义词] reach, attain, achieve

hold [həʊld] (v.) own 拥有

[例] *The chairman holds 45% of the shares.*

holder ['həʊldə] (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 ['hɒstail] (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 [haip] (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 ['imidʒ] (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 ['impækt] (n.) a strong effect 冲击

[例] *The ad had tremendous impact.*

[同义词] collision

implement ['implimənt] (v.) put into action 执行

[例] *All the prevailing regulations should be implemented in our practice.*

[同义词] execute, carry out

implementation [,implimən'teɪʃən] (n.) putting into action 执行

incentive [in'sentiv] (n.) something which motivates 激励

[例] *We need to offer incentives to people joining the company.*

[同义词] inducement, motivation

income ['inkəm] (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 ['inkrɪmənt] (n.) a regular increase 增加

[例] *The demand is on the increment.*

[同义词] increase, addition

incur[in'kʌ:] (v.) become liable for, have to pay 招致

[例] *We have incurred heavy debts.*

indemnity [in'demnitɪ] (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 ['indeks] (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 ['indikeitə] (n.) something which is significant 指标

[例] *A key indicator is the inflation rate.*

industrial [in'dʌstriəl] (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 [,ini'fiʃ ənsi] (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 [in'fleit] (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 [in'fleɪʃ ən] (n.) state of rising prices 通货膨胀

[例] *Inflation is the cause of this economic recession.*

inflationary [in'fleɪʃ ənəri] (adj.) resulting in an increase in inflation 通货膨胀的

[例] *These wage demands will be inflationary.*

infringe [in'frɪndʒ] (v.) to break a law or regulation 违反

[例] *They infringe upon the regulations.*

[同义词] violate, break, disobey

infringement [in'frɪndʒmənt] (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 ['ɪnfre'strʌktʃ ə] (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 [i'niʃieit] (v.) start 开办

[例] *The business was initiated by the family a hundred years ago.*

innovate ['inəuveit] (v.) to develop a new idea or product 创新

[例] *They decided to innovate a new kind of product.*

innovation [,inəu'veiʃən] (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 ['input] (n.) work which goes into a system 投入

[例] *Land and capital belong to inputs.*

insider [in'saɪdə(r)] (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 [in'sɒlvənt] (adj.) not able to pay debts 破产的

[例] *The company will soon be insolvent.*

[同义词] bankrupt

instalment [in'stɔ:lmənt] (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 [in'ʃuə] (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 [in'ʃuərəns] (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 [,intə'ræktiv] (adj.) acting or capable of acting on each other 互动式的

[例] *an interactive training*

interest ['intrɪst] (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 ['ɪntərɪm] (n.) half or part of the total period 中期的

[例] *the interim report (6-monthly)*

interior decoration 内部装潢

interview ['ɪntəvjʊ:] 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 [ɪntəvjʊ:'i:] (n.) person who is interviewed 被面试者

interviewer [ɪntəvjʊ:ə(r)] (n.) person who leads the interview 面试官

[例] *In practice the interviewer should greet the candidate by name, and introduce himself.*

introduce [,ɪnrə'dju:s] 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 [,ɪnrə'dʌkʃən] 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 ['ɪnvɛntri] (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 [in'vest] (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 [in'vestmənt] (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 [i'revəkəbl] (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 ['isju:] (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 ['aitem, 'aitəm] (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 [ai'tinərəri, i't-] (n.) a guidebook for travelers 旅行指南

[例] *Please kindly refer to our itinerary for your trip.*

J

jargon ['dʒɑ:gən] (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 ['dʒɒbɪŋ] (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 [dʒɔɪnt] (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 ['dʒə:nl] (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 [,dʒʊərəs'dɪkʃən] (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 [ki:] (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 ['nɒk'daʊn] (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 ['leɪbl]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 ['leɪbə(r)] (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 [lɔ:ntʃ, lɑ:ntʃ]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 ['lɔ:ndə] (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 ['leɪ,aʊt] (n.) arrangement of equipment and tools 布局, 设计

[例] *They dealt well with the layout of equipment and tools.*

lead [li:d] (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 ['li:də] (n.) person who manages or directs 领导者

leadership ['li:dəʃɪp] (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 ['li:diŋ] (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 ['li:flit] (n.) small sheet of printed paper used to advertise 传单

[例] *They distributed leaflets in the street.*

lease [li:s] (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 ['li:ʃəʊld] (n.) property held by lease 通过租契获得的财产

leaver ['li:və(r)] (n.) person who leaves a company's employment 离职者

[例] *Our main problem is the large number of leavers this year.*

ledger ['ledʒə] (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 ['li:gəl] (adj.) made according to the law 合法的

[例] *Smuggling is not legal.*

[同义词] legitimate, licit, lawful

legislation [,ledʒis'leɪʃən] (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 ['lendə] (n.) person who lend money 贷方

lessee [le'si:] (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 [le'sɔ:] (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 ['letəhed] (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 ['li:vəridʒ] (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 [,laɪə'biliti] (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 ['laisəns] (n.) [US **license**] official document which gives permission 执照

[例] *You need an import licence.*

[同义词] certificate, warrant, permit

license ['laisəns] (v.) [US **licence**] give permission 许可

licensee ['laisən'si:] (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 [laɪn] (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 ['likwid] (adj.) easy to realize 易兑现的

[例] *Liquid assets*

liquidity [li'kwiditi] (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 ['likwideit] (v.) close a company and sell its assets 清算

liquidation [,likwi'deɪʃən] (n.) process of closing a company 清算

[例] *The business went into liquidation.*

liquidator ['likwideitə] (n.) person who supervises the liquidation of a company 清算人

listed ['lɪstɪd] (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 ['listɪŋ] (n.) official list of companies whose shares can be bought or sold on the Stock Exchange 列表

literature ['lɪtərɪtʃə] (n.) written information (广告) 印刷品

[例] *Please find enclosed literature about the product.*

litigate ['lɪtɪgeɪt] (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 [,lɪtɪ'geɪʃən] (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 [ləʊn] 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 ['lɒɡəʊ] (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 [lu:z] (v.) not make a profit 损失

[例] *We are losing money.*

loss [lɒs] (n.) 损失

[例] *Their company suffered loss in business last year.*

[同义词] damage, harm

lot [lɒt] (n.) group of items 一批产品

[例] *Can you offer us another lot?*

[同义词] collection, batch, set

loyalty ['lɔɪəltɪ] (n.) sense of belonging and trusting 忠诚

[例] *customer loyalty*

[同义词] allegiance, faithfulness, fidelity

lucrative ['lu:kɹətɪv, lju:-] (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 [,mægə'zi:n] (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 [men'tein] (v.) keep going 维持

[例] *We must maintain our market share.*

[同义词] keep up, retain, conserve

maintenance ['meintinəns] (n.) keeping things working 维持

[例] *The after-sales team work on maintenance of the products.*

[同义词] conservation, preservation, upkeep

major ['meɪdʒə] (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 [meɪk] (n.) brand or type of product 品牌

[例] *a famous make of shirt.*

[同义词] brand, model

manage ['mænidʒ] (v.) control and be in charge of 管理

[例] *to manage a sales office*

[同义词] administer, direct, run

management ['mænidʒmənt] (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 [,mænə'dʒiəriəl] (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 ['mænɪdʒə] (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 ['mænpaʊə] (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 ['mænjuəl] (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 [,mænju'fæktʃə] (v.) make a product using machines 生产

[例] *Europe has a traditional advantage in manufacturing machines.*

[同义词] produce, fabricate, assemble

manufacturer [,mænjʊ'fæktʃərə] (n.) company which produces products 制造商

manufacturing [,mænjʊ'fæktʃəri] (n.) process of producing 制造

[例] *manufacturing industry*

margin ['mɑ:dʒin] (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 ['mæniŋ] (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 ['mɑ:kʌp] (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 3rd, March.*

[同义词]expire, due

maximize ['mæksmaiz] (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 ['meɜə] (n.) action, step 措施

[例] *We are going to take measures to reduce costs.*

media ['mi:djə] (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 ['meməu] (n.) a written record or communication, as in a business office 备忘录

[例] *a memorandum about the meeting*

merchandise ['mə:tʃəndaiz] (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 ['mə:tʃəndaizɪŋ] (n.) managing the display and promotion of goods in shops 销售管理

merge [mə:dʒ] (v.) join together 兼并

[例] *The company merged with another European company.*

[同义词] join, unite, converge, combine

merger ['mə:dʒə] (n.) act/result of joining companies together 兼并

[同义词] amalgamation, combination, incorporation

merit ['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 ['mɪd(ə)lmæn] (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 [ˈmɪnɪmaɪz] (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 [ˈmɪʃən] (n.) long-term objectives and philosophy of a company 使命

[例] *mission statement*

[同义词] duty, task, assignment

model [ˈmɒdl] (n.) a style or design of an item 型号, 式样

[例] *Look at our latest models.*

monopoly [məˈnɒpəli] (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 [ˌmɔːrəˈtɔːriəm] (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 [ˈmɔːɡɪdʒ] 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 [ˈməʊtɪveɪt] (v.) give someone a reason or incentive for doing something 激励

[同义词] prompt, impel, stimulate

motivated [ˈməʊtɪveɪtɪd] (adj.) encouraged 被激励的

[例] *They are motivated to work hard for high salary.*

motivation [ˌməʊtɪˈveɪʃən] (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 ['məʊtɪv] (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 [ni'gəʊfjəbl] (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 [ni'gəʊfjeit] (v.) discuss with another or others to reach agreement, bargain 磋商

[同义词] bargain, deal, debate

negotiation [ni.gəʊf'i'eɪʃ ən] (n.) (often plural) act of bargaining 磋商

[例] *We are starting our annual pay negotiations next week.*

net [net] (adj.) after all deductions have been made 净的

[例] *net profit*

network ['netwə:k] (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 ['nəʊtɪs] (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 ['nʌlɪfaɪ](v) to make null 使无效

[例] *Due to default of our partner, we nullified the contract.*

[同义词] invalidate.

O

objective [əb'dʒektɪv] (n.) target, aim 目标

[例] *The daily 10 customers is a burdensome objective for the salesman.*

obsolete ['ɒbsəli:t] (adj.) no longer used 过时的

[例] *The old product is now obsolete.*

[同义词] outmoded, antiquated, old-fashioned

obsolescence [ɒbsə'lesns] (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 ['ɔfə] (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 ['əʊpniŋ] (n.) job; vacancy 职位空缺

[例] *Is there any opening for the applicants?*

operate ['ɒpəreit] (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 [,ɒpə'tju:niti] (n.) chance to do something 机会

[例] *There are opportunities and risks in this market.*

optimize ['ɒptimaɪz] (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 ['ɒpʃən] (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 ['ɔ:riənt] (v.) guide, direct 定向

[例] *The money-oriented businessman will do all things to pursue profits.*

orientation [,ɔ:(:)'riən'teɪʃən] (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 ['aʊtkʌm] (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 ['aʊtleɪ] (n.) expenditure 费用

[例] *The capital outlay exceeds our borrowing facility.*

outlet ['aʊlət, -lɪt] (n.) place where something can be sold 销路

[例] *a retail outlet*

[同义词] market, mart, store

output ['aʊpʊt] (n.) quantity that a person or machine produces 产量

[例] *Incentive plans usually result in greater output per man hour.*

outsource ['aʊt,so:s] (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 [aʊt'stændɪŋ] (adj.) not yet paid 未付的

[例] *What is the amount outstanding on this account?*

[同义词] owing, due, unpaid

overcharge [əʊvə'tʃɑ:dʒ] (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 ['əʊvə'drɔ:] (v.) take out more money from a bank account than is in the account 透支

overhead ['əʊvəhed] (n.) non-attributable, running costs 经常性管理费用

overpay [,əʊvə'peɪ] (n.) pay someone too much 多付

[例] *The teller made a overpay to the customer.*

overseas ['əʊvə'si:z] (adj.) abroad 海外的

[例] *overseas market*

overtime ['əʊvə'taɪm] (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 ['əʊvə'treɪd] (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 [əʊ] (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 ['pækɪdʒ] (adj.) of a whole set 整批的

[例] *a package deal*

[同义词] bundle, pack

packaging ['pækɪdʒɪŋ] (n.) material used to wrap goods for display 包装材料

[例] *It is necessary to improve the packaging.*

packing ['pækɪŋ] (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 [pɑ: 'tɪsɪpeɪt] (v.) take part in 参与

[例] *The workshop will be run again next month, so you'll have an opportunity to participate.*

participation [pɑ: 'tɪsɪ'peɪʃən] (n.) activity of taking part in 参与

partnership ['pɑ:tnəʃɪp] (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 ['peɪtənt, 'pætənt] (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 ['peirəul] 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 [pi:k] (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 ['penitreit] (v.) get into a market (进入) 市场

[例] *Nowadays the sales advertising penetrates all aspects of the customers' life.*

penetration [peni'treɪʃən] (n.) percentage of a target market that you reach 进入市场

pension ['penʃən] (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 [pə'fɔ:m] (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 [pə'fɔ:məns] (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 [,piəri'ɒdɪkəl] (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 [pə:k] (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 [,pə:sə'neɪ] (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 ['fəʊtəʊkɒpiə(r)] (n.) Xerox machine 复印机

pick [pik] (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 ['paɪlət] (n.) test which will be extended if successful 实验性的

[例] *a pilot project*

pipeline ['paɪp.laɪn] (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 ['paɪəɪt] (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 [pɪtʃ] (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 [plɑ:nt] (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 ['pɒlɪsi] (n.) way of doing something 方针

[例] *What is the company policy on discounts?*

poll [pəʊl] (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 [pɔ:ˈfəʊljəʊ] (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 [pə'ziʃən] (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 [pə'ziʃənɪŋ] (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 [pəust'pəʊn] (v.) to delay until a future time; put off 推迟

[例] *postpone a meeting*

potential [pə'tenʃ(ə)l] 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 [prə'praɪətəri] (adj) of a product which is made and owned by a particular company 独家制造的

[例] *proprietary brands*

proviso [prə'vaɪzəu] (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 ['premɪs] (n.) real estate 房产

[例] *Price includes premises plus equipment and raw materials.*

prestige value (拥有奢侈品的) 荣誉感

[例] *the prestige value of owning a Benz*

priority [praɪ'ɔrɪti] (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 [praɪ'ɔrɪtaɪz, 'praɪəri-] (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 [prə'beɪʃən] (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 [prə'ses] (n.) system(s) used to manufacture products 工艺,程序

[例] *Embroidering is a slow process.*

procure [prə'kjʊə] (v.) to buy 获得,购买

procurement [prə'kjʊəmənt] (n.) activity of buying 获得,购买的行为

[例] *The procurement of that antique cost us a lot of money.*

produce [prə'dju:s] (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 [prə'dʌktiv] (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 [,prɒdʌk'tiviti] (n.) output rate per worker or per machine 生产力

[例] *Innovations have been and are being made to increase productivity.*

profile ['prəʊfaɪl] (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] *Until 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 ['prɒfɪt] (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 [pres] (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 ['prɒfɪt] (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 [,prɒfɪtə'bɪlɪtɪ] (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 ['prɒdʒekt] (n.) plan 方案

[例] *The project sounds fascinating but infeasible.*

projected (adj.) planned/forecast 计划/预测的

promote [prə'məʊt] (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 [prə'məʊʃən] (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 [prə'praɪətə] (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 [prəs'pektɪv] (adj.) likely to become or be 潜在的

[例] *our prospective customers*

[同义词] future, coming, approaching

prospectus [prəs'pektəs] (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 ['prəutətaɪp] (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 [,pʌbli'keɪʃən] (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 [pʌb'lisiti] (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 ['pʌblikz] (n.) group of people categorized for PR purposes 公众

[例] *We believe this material will appeal to the general publics.*

punctual ['pʌŋktjuəl] (adj.) on time 准时的

[例] *Be punctual or you will be embarrassed before the senior managers*

purchase ['pɜ:tʃəs] 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 ['pɜ:tʃəsə] (n.) person who buys for a company 采购员

Q

qualify ['kwɒlɪfaɪ] (v.) have the right education and background 具有资格

[例] *Do you qualify for the vote?*

qualified ['kwɒlɪfaɪd] (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 [,kwɒlɪfɪ'keɪʃ ən] (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 ['kwɒlɪfaɪ] (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 ['kwɔ:təli] (adj/adv.) happening four times a year, every 3 months 每季的

[例] *Our quarterly results were excellent*

questionnaire [,kwɛstɪə'nɛə, -tʃə-] (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 [kwəʊt] 1. (v.) to state (a price) for securities, goods, or services. 报价

[例] *Could you quote for the contract in dollars?*

quotation [kwəu'teɪʃ ən] (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 [reɪz] (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 [reɪndʒ] (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 [ræŋk] 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 6th in the world.*

rapport [ræ'pɔ:t] (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 [reɪt] (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 ['reɪtɪŋ] (n.) result of measuring something 评级

[例] *Ratings can then be used to compare jobs to one another.*

ratio ['reɪʃiəʊ] (n.) proportion of something compared to another thing 比率

[例] *Our liquidity ratio is not healthy.*

[同义词] proportion, percentage

rationalize ['ræʃənəlaɪz] (v.) make more efficient, streamline 合理化

[例] *We should rationalize production step by step.*

rationalization [,ræʃənəlaɪ'zeɪʃən] (n.) the activity making something more efficient 合理化

raw [rɔː] (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 [ri:'æləkərt] (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 [ri'si:t] (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 [rɪ'si:və] (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 [rɪ'si:vəʃɪp] (n.) the hands of a receiver 破产在管

[例] *The company was put into receivership.*

receptionist [rɪ'sepʃənɪst] (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 [rɪ'seʃən] (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 ['rekəɡnaɪz] (v.) accept 认为

[例] *Unions are recognized by the management and negotiate on behalf of the workforce.*

recognition [,rekəɡ'nɪʃən] (n.) acceptance, acknowledgement 承认

[例] *a recognition of their civil rights*

recoup [rɪ'ku:p] (v.) get back money 获得补偿

[例] *We recouped our investment in two years.*

recover [rɪ'kʌvə] (v.) get better after a downturn 复原

[例] *The stock market has not recovered since the big fall.*

recovery [rɪ'kʌvəri] (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 [rɪ'krʉ:tment] (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 [ri'di:m](v) 1.to convert into cash 兑现

[例] redeem stocks

2.to pay off 还清

[例] *redeem the mortgage*

reduction [ri'dʌkʃən] (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 [ri'dʌndənt] (adj.) having lost one's job 失业

redundancy [ri'dʌndənsɪ] (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 ['refrəns] (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 [ri:'fʌnd] 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 [ri:'fə:bɪʃ] (v.) to make clean, bright, or fresh again; renovate 刷新, 创新

[例] *refurbish our store for better profile*

region ['ri:dʒən] (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 [,ri:im'bə:s] (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 [ri'li:f] (n.) tax relief 减免(税)

[例] *We are hoping to get tax relief on the new investment.*

relocate ['ri:ləu'keɪt] (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 ['ri:ləu'keɪʃən] (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 [ri,mju:nə'reɪʃən] (n.) pay 报酬

[例] *They worked in a poor condition and earned meager remuneration.*

remunerative [ri'mju:nərətɪv] (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 [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 [,ri:pə'ziʃən] (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 [,ri:prɪ'zent] (v.) work on behalf of 代表

[例] *He represented Rossomon at the conference.*

[同义词] stand for, embody, substitute for

representative [,reprɪzəntətɪv] (n.) salesperson 销售代表

reputable ['rɛpjʊtəbl] (adj.) well thought of by others, with a good reputation 著名的

[例] *KPMG is a highly reputable accounting company.*

reputation [,rɛpjʊ(:)'teɪʃən] (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 [rɪ'kwaiəmənt] (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 ['ri:'ʃʌfl] (v.) to arrange or organize anew 改组

[例] *reshuffle the department*

resign [rɪ'zain] (v.) give up one's job 辞去职务

[同义词] abdicate, leave

resignation [,rezɪg'neɪʃən] (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 [rɪ'zɪstəns] (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 [rɪs'pɒnd] (v.) reply 反应

[例] *How do the up market users respond to the new type?*

response [rɪs'pɒns] (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 ['ri:teɪl] 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 [ri:'teɪlə] 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 [ri'taɪə] (v.) stop working because of old age or illness 退休

[例] *She has to retire this year for she is 50.*

retirement [ri'taɪəmənt] (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 [ri'tɜ:n] (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 ['ri:vælju:ɪt] (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 ['ri:væmp] (n.) a complete reorganization or revision 重组

[例] *The new CEO gave his company a major revamp.*

revenue ['revɪnju:] (n.) income received 收入

[例] *The financial department has announced the net revenue of last year in the meeting of broad of directors.*

review [ri'vju:] 1. (v.) look, check 评论

[例] *an annual review*

reward [ri'wɔ:d] 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 ['ri:'wɜ:k] (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 [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 ['riski] 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 [raund] (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 ['rɔɪlti] (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 [rʌn] (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 [ˈrʌnɪŋ] (adj.) 1. operating 运营的

[例] *running costs*

2. continuing 连续的

[例] *a running conversation*

S

sack [sæk] 1. (v.) dismiss 解雇 2. (n.) termination of employment 解雇

[例] *He was given the sack.*

salary ['sæləri] (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 ['sæmpl] 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 ['sætʃəreɪt] (v.) fill something completely 饱和

[例] *The market is saturated.*

[同义词] glut

saturation [,sætʃə'reɪʃən] (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 [seɪv] (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 ['seɪvə] (n.) person who saves 节省的人

savings ['seɪvɪŋz] (n. pl) money saved 储蓄

[例] *It is said that the old couple has over 10 million dollars savings.*

scale [skeɪl] (n.) system for measuring, divided into levels 刻度

[例] *We can evaluate performance on a scale from 1 to 5.*

scarce [skɛəs] (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 [ski:m] (n.) a systematic plan of action 计划, 安排

[例] *apply for six-month training schemes*

scrap [skræp] 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 ['si:zənl] (adj.) which only happens in certain seasons 季节性的
[例] *Ice-cream sales are very seasonal.*

section ['sekʃən] (n.) part of a department 部分
[例] *The personnel department is divided into 5 sections, each dealing with a specialized area.*

sector ['sektə] (n.) part of the economy or industry 部门
[例] *The hi-tech sector is growing fast.*

securities [si'kjʊəritiz] (n. pl) investments in stocks and shares 有价证券
[例] *Yesterday I bought securities in stock exchange building.*

segment ['segmənt] (v.) divide a market into different parts 分割市场
[例] *segment markets into several parts*

select [si'lekt] (v.) choose 挑选
[例] *The HR department should select those most suitable and competent candidates.*

selection [si'lekʃən] (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 ['seminɑ:] (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 ['sensəbl] (adj.) acting with or exhibiting good sense 明智的

[例] *It seems sensible to look at developing resort hotels.*

service ['sə:vis] (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 ['setl] (v.) pay 偿还

[例] *settle their debts*

settlement ['setlmənt] (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 [ʃeə] (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 ['ʃeəhəʊldə] (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 [ʃift] (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 [ˈʃəʊrʊm] (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 [ˌsɪmjʊˈleɪʃən] (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 [saɪt] (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 [ˈskɪmɪŋ] (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 ['sləʊgən] (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 [slʌmp] (n.) rapid decrease 暴跌

[例] *a slump in sales*

[同义词] depression, recession

soft-sell ['sɒft-ʃel, sɔ:-] (n.) selling by argument and encouragement rather than strong pressure to buy 软推销, 劝买、说服式推销

sole [səʊl] (adj.) only 唯一的

[例] *sole distributor*

solicitor [sə'lisitə] (n.) lawyer 律师

[例] *As for the outstanding payment, we have no other choice but turn to our solicitors.*

solvent ['sɒlvənt] (adj.) having enough money to pay debts 有还债能力的

[例] *The young man is solvent to pay the money.*

solvency ['sɒlvənsi] (n.) the state of having enough money to pay debts 偿付能力

sound [saʊnd] (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 [,spesifi'keiʃən] (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 ['spəʊksmən] (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 ['spɒnsə] (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 ['spɒnsəʃɪp] (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 [spred] (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 [stɑ:f] (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

stag [stæg] 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 ['stægnənt] (adj.) not moving, inactive 停滞的

[例] *The market is stagnant.*

[同义词] static, motionless

stagnate ['stægneɪt] (v.) remain in the same position, not improve or develop 停滞

stagnation [stæg'neɪʃən] (n.) the state of remaining in the same position 停滞状态

stake [steɪk] (n.) a share or an interest in an enterprise, especially a financial share 股份

[例] *I have a stake in that company.*

stand [stænd] (n.) table for display in an exhibition 展台

[例] *to set up a stand at a business exhibition in a foreign city*

standardize ['stændədəɪz] (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 [stə'tɪstɪks] (n.) numerical data 统计数据

[例] *The statistics show that margin profit of our company is declining .*

statute ['stætju:t] (n.) law passed by Parliament 法令, 条例

[例] *The law is decreed by statute.*

[同义词] decree, edict

statutory ['stætjut(ə)rɪ] (adj.) referring to a law passed by Parliament 法定的

[例] *Everyone has his or her statutory rights.*

stock [stɒk] (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 [strə'ti:dʒɪk] (adj.) referring to a plan of action 战略的

[例] *We discussed the strategic plans in this project.*

strategy ['strætɪdʒi] (n.) future action to achieve objectives 战略, 策略

[例] *We will learn strategy management this semester.*

[同义词] tactics

streamline ['stri:mleɪn] (v.) to improve 精简、改善使提高效率

[例] *We must streamline our production procedures.*

strength [streŋθ] (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 [stres] (n.) worry caused by difficulties 紧张

[例] *A second drawback of conflict is the emotional stress for the participants.*

strike [straɪk] (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 [sʌb'kɒntrækt] (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 [,sʌbkən'træktə(r)] (n.) company which does work for main contractor 转包商

subordinate [sə'bɔ:dɪnɪt] 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 [səb'skraib] (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 [sʌbs'kraibə] (n.) person who pays for a publication in advance 订户

subscription [sʌb'skripʃən] (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 [səb'sidjəri] (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 ['sʌbsidi] (n.) money given to support unprofitable enterprises 补助金

[同义词] allowance

summarise ['sʌməraɪz] (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 ['sju:'piəriə] (n.) person above another in the company hierarchy 上级

[同义词] chief, manager, director

supervise ['sju:pəvaiz] (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 ['sju:pəvaiz] (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 [,sju:pə'vaizəri] (adj.) which involves being in charge of others 管理的

[例] *supervisory post*

supply [sə'plai] 1. (n.) provision 供给

[例] *We are subject to the laws of supply and demand.*

2. (v.) provide something 供给

supplier [sə'plaiə] (n.) person/company which supplies goods or services 供应商

[同义词] stockist

survey [sə:'vei] (n.) investigation 调查

[例] *Recent surveys have shown that employers are reluctant to improve health and safety conditions.*

sustainable [sə'steɪnəbl] (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 ['sinədʒi] (n.) producing better results by working together rather than separately 协同(增效)

synthetic [sin'θetic] (adj.) man-made 人造的

[例] *These products are made of synthetic material.*

[同义词] artificial

T

tactic ['tæktɪk] (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 ['teɪbl] (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 ['teɪlə] (v.) design something for a special purpose 定制

[例] *Our products are tailored to our customers' needs.*

tailor-made products 定制产品

takeover (n.) buying an existing business 收购

[例] *We are fighting a takeover bid.*

target ['tɑ:ɡɪt] 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 ['tærɪf] (n.) tax or charge paid to enter a market 关税

[例] *the EC tariff barriers*

task [tɑ:sk] (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 [tæks] 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 ['tæksəbl] (adj.) liable to be taxed 应征税的

taxation [tæk'seɪʃ ən] (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 ['tempərəri] (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 ['tenənt] (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 ['tendə] 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 ['teritəri] (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 ['θru:put] (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 [tai] (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 [tʌf] (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 ['treɪdmɑ:k] (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 furs*

trainee [treɪ'ni:] (n.) person who is learning 受训者

[例] *The trainee will work directly with the person he or she is to replace.*

training ['treɪnɪŋ] (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 [træn'zækʃən] (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 [træn'sfə:] 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 ['treɜərə] (n.) person who looks after finance and funds of a club or society [US — ... of a company]财务总监

treasury ['treɜəri] (n.) government department which deals with a country's finance 财政部

treat [tri:t] (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 [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 ['tə:n,əʊvə] (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 ['ʌndəʔkʌt] (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 [,ʌndə'ɪnʃʊəd] (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 [,ʌndə'teɪk] (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 ['ʌnim'plɔimənt] (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 ['ju:nifɔ:m] (n.) a distinctive outfit intended to identify those who wear it as members of a specific group. 制服

[例] *work uniforms*

untapped [ʌn'tæpt] (adj.) not utilized 未开发利用的

[例] *China is an untapped market for cars in the close future.*

unit ['ju:nɪt] (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 [ʌp'deɪt] (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 [ʌp'tɜ:n] (n.) movement up wards 好转

[例] *There has been a marked upturn in sales.*

V

vacancy ['veikənsi] (n.) job which needs be filled (职位)空缺

[例] *The vacancy needs a very competent and aptitude candidate.*

vacant ['veikənt] (adj.) open (of a job)空缺的

[例] *One of the positions is vacant at present.*

vacation [və'keɪʃən;veɪ'keɪʃən] (n.) **US holiday** 假期

valid ['vælid] (adj.) (legally)useful or accepted 有效的

[例] *All prices and promotional offers are valid until 30th September.*

valuation [vælju'eɪʃən] (n.) the act of valuing 估价

[例] *We carried out a stock valuation at the end of the year.*

value ['vælju:, -ju]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 ['vɛəriəbl] (n.) factor which will change results 变量

[例] *There are too many variables to take into account.*

variation [,vɛəri'eɪʃən] (n.) amount by which something changes 变化,变量

[例] *Seasonal variations account for much of the drop in sales.*

variety [və'raɪəti] (n.) range of things 多样性,种类

[例] *The wholesaler stocks a variety of products.*

vary ['vɛəri] (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 ['vendɔ:] (n.) person or company who sells 卖方

[例] *We have referred the matter to the vendor.*

venture ['ventʃə] (n.) risky business project 风险,投机

[例] *We need venture capital to start.*

[同义词] adventure, speculation, hazard

venue ['venju:] (n.) place where an event takes place (会议) 地点

[例] *We have chosen an out-of-town venue for the conference.*

viable ['vaiəbl] (adj.) able to make a profit 可行的,可盈利的

[例] *Your ideas sound reasonable but are they viable?*

viability [,vaiə'biliti] (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 ['viʒən] (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 [vəu'keiʃən] (n.) type of work that a person has an ability or desire for 职业

[同义词] career, profession, occupation

vocational [`viʒənəl] (adj.) relating to work 职业的

[例] *We have a strong tradition of providing vocational training for our people.*

voucher ['vaʊtʃə(r)] (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 [weɪdʒ] (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 trike 罢工

[例] *The on-going walk-out has forced the company to the very verge of bankrupt.*

warehouse ['weəhaʊs] (n.) building where goods are stored 仓库

[同义词] depot

wastage ['weɪstɪdʒ] (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 [weɪlθ] (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 ['welθi] (adj.) rich, prosperous 富裕的

welfare ['welfeə] (n.) system of looking after employees 福利

[同义词] well-being

[例] *Health and safety are aspects of employee welfare.*

white-collar ['waɪt'kɔlə] (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 ['həʊlseɪl] (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 ['həʊlseɪlə] (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 [wið'drɔ:] (v.) 1. take away 撤消

2. to remove (money) from an account 提款

[例] *to withdraw \$500 from a bank account*

withdrawal [wið'drɔ:əl] (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 ['wə:kiŋ] (adj.) adequate for practical use 实用的

[例] *gain a working knowledge of the top business books*

workload ['wə:kləʊd] (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 ['raɪt,ɔf] (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 [ji:ld] (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.*