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https://www.100test.com/kao_ti2020/150/2021_2022_BEC_E4_B8_AD_E7_BA_A7_E8_c85_150777.htm asset n. 财产 资产祥解如股票、土地、建筑物、机器等属于个人或公司，尤指可变卖的东西。短语assets and liabilities 资产与负债active assets 活动资产，有收益资产alternative reserve assets 代用储备资产capital assets 资本；（固定）资产current asset 流动资产fixed asset 固定资产frozen asset 冻结资产intangible assets 无形资产liquid assets 流动资产tangible assets 有形资产例The factory is the most valuable asset.那家工厂是价值最高的资产。The company was forced to sell off its assets.那家公司被迫以低价出售资产。assist v. 援助，协助 出席短语assist somebody with a task 帮助某人...
...assist somebody to do something 帮助某人.....assist somebody in doing something 帮助某人.....assist at the ceremony 参加仪式例You will be required to assist Mrs. Smith in preparing a report.你将要协助史密斯夫人准备一份报告。We all assisted in repairing the computer.我们都帮助修理计算机。audit n. 查账，审计 v. 审计审核，查证或校正账目短语annual audit 年度查账balance sheet audit 资产结算表审计cash audit 现金审核casual audit 临时审计，抽查账目income audit 收益审计，收入查核income statement audit 损益计算书审计horizontal audit 水平审计，横式查账external audit 外聘审计（由非受雇于公司的人进行审计）例Independent accountants audit the company annually.独立会计师每年审计公司账目。The IRS audits questionable income tax returns.美国国内税务局审计可疑的所得税报告。An external

audit is required for tax purpose. 公司为税务需要，要进行外聘审计。
automate v. 使.....自动化，使.....自动操作
短语 automate a factory 使工厂自动操作
automated production 自动化生产
例 We are in process of automating the production department. 我们正在对生产部门实行自动化。
This part of the factory is now fully automated. 工厂的这部分已完全自动化。
average n. 平均，平均水准 海损短语
average out (at) 平均为 on (an) average 通常；按平均
average up 高于平均价格卖出
efficiency average 平均生产率
average revenue 平均收入
例 What is the average profit for five years in your company? 你们公司五年来的平均利润是多少？
Our expenses averaged out to 45 dollars per day. 我们的支出平均每天45美元。
The shipowners paid the average. 船东付了海损赔偿。
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