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[https://www.100test.com/kao\\_ti2020/151/2021\\_2022\\_\\_E5\\_95\\_86\\_E5\\_8A\\_A1\\_E8\\_8B\\_B1\\_E8\\_c85\\_151530.htm](https://www.100test.com/kao_ti2020/151/2021_2022__E5_95_86_E5_8A_A1_E8_8B_B1_E8_c85_151530.htm) BA bank acceptance 银行承兑汇票 bal. balance 余额、差额 banky. bankruptcy 破产、倒闭 Bat battery 电池 b.b. bearer bond 不记名债券 B.B., B/B bill book 出纳簿 B/B bill bought 买入票据、买入汇票 bamp. breakfast 住宿费和早餐费 b.c. blind copy 密送的副本 BC buyer credit 买方信贷 B/C bills for collection 托收汇票 B.C. bank clearing 银行清算 b/d brought down 转下页 Bd. bond 债券 B/D bills discounted 已贴现票据 B/D bank draft 银行汇票 b.d.i. both dates inclusive, both days inclusive 包括头尾两天 B/E bill of entry 报关单 b.e., B/E bill of exchange 汇票 BEP breakeven point 保本点、盈亏临界点 b/f brought forward 承前 BF bonded factory 保税工厂 Bfcy. Beneficiary 受益人 B/G, b/g bonded goods 保税货物 BHC Bank Holding Company 银行控股公司 BIS Bank of International Settlements 国际清算银行 bit binary digit 两位数 Bk. bank 银行 Bk. book 帐册 b.l., B/L bill of lading 提货单 B/L original bill of lading original 提货单正本 bldg. building 大厦 BMP bank master policy 银行统一保险 BN bank note 钞票 BO branch office 分支营业处 BO buyers option 买者选择交割期的远期合同 BOM beginning of month 月初 b.o.m. bill of materials 用料清单 BOO build-operate-own 建造-运营-拥有 BOOM build-operate-own-maintain 建造-运营-拥有-维护 BOOT build-operate-own-transfer 建造-运营-拥有-转让 b.o.p. balance of payments 收支差额 BOT balance of trade 贸易余额 BOY

beginning of year 年初 b.p., B/P bills payable 应付票据 Br. branch 分支机构 BR bank rate 银行贴现率 b.r., B/R bills receivable 应收票据 Brok. broker or brokerage 经纪人或经纪人佣金 b.s., BS, B/S balance sheet 资产负债表 B/S bill of sales 卖据、出货单 B share B share B 股 B.T.T. bank telegraphic transfer 银行电汇 BV book value 票面价值 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)