

BEC中级词汇精选（22）PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/497/2021_2022_BEC_E4_B8_AD_E7_BA_A7_E8_c85_497645.htm BEC中级词汇精选（22

）board n. 董事会（由股东选举产生，负责经营管理公司，对公司负有法律责任） 膳食短语Board of Directors 董事会board meeting 董事会议board and lodging 膳宿on board 在船上；在工作across the board 包括所有团体或成员例She has been elected to the board.她获选进入董事会。The board is/are discussing the annual pay rise.董事会正讨论年度工资提升。The takeover will be discussed at the next board meeting.收购事宜将在下次董事会上讨论。A wage rise of 10 pounds a week across the board.全体成员每人每周加薪10镑。相关boardman n. 证券交易所的经纪人bond n. 公债，债券（一般为长期、定息的，注明发行的政府或公司会偿还借款） 法律保证书短语bond paper 合同文件bonded goods 保税货物（进口商提货或出口前必须交纳关税的进口货物）例My father put all his money into Canadian Northern Railway Bonds.我父亲把所有的钱都拿来购买加拿大北方铁路的债券。Government bonds are usually considered to be a safe investment.一般人认为政府债券是安全的投资。bonus n. 奖金，花红，工作津贴（公司发给股东的）红利短语capital bonus 股票股息cash bonus 现金分红December bonus/year-end bonus 年终奖金cumulative bonus 累积红利export bonus 出口奖金quality bonus 品质奖金，质量奖long-service bonus 长期服务奖金no claims bonus 无赔偿退款share bonus（以）股票（作）红利例All staff received a

Christmas bonus of \$100.全体职员都获得100美元的圣诞节花红。
Bonuses are paid on the 31st of January of each year.公司在每年1月31日派发余利。

books n. 账簿 账目 短语
counting house books 商号账簿
financial books 财务账簿
trade books 贸易书
close the books (财务年度末) 总结账簿, 结账
cook the books 【俚】 伪造账目
例 The tax inspector wants to examine the books. 税务检察官要查账。
He checked the expenditures on the books. 他核对账目上的支出情况。
The accountant was putting money into his own bank account and cooking the books. 会计将公款存入私人账户, 伪造账目。

book value 账面价值 (资产反映与账簿上的价值) 例
The old photocopier is still useful, although its book value is almost nothing. 这台旧复印机的账面价值几近乎零, 但实际上仍然有 100

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