

国际商务师业务外语对话：盈利和亏损国际商务师考试 PDF  
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Accountants and auditors look at many different types of numbers to record the success or failure of a company but the two most

important things are whether the company makes a profit or loss. 会

计和审计员要看很多不同种类的数字以记录公司的成败，但

其中最重要的两项就是公司是在赢利还是在亏损。 There are

two main types of profit: Gross profit and net profit. 赢利又分主要

两种：总利润和纯利润。 Gross profit is a simple calculation of

income minus the cost of the goods of services sold. 总利润的计算

很简单，是指用总收入减去售出商品及服务的成本。 Net

profit is income (also called revenue) less all of the company

expenses. Net profit is the most important figure for working out if a

company is healthy or not. 纯利润是用收入（也叫收益）减去所

有公司支出。纯利润是衡量公司健康运做与否的一个最重要的

数据。 The opposite of a profit is a loss. If a company spends

more than it makes, you can say that it has made a loss. 与利润相对

的是亏损。如果公司花的比挣得多，你可以说它亏损。

Before investing in a company or buying share in a company listed

on a stock exchange, it is vital that you find out about the companys

operations. Take care to look at the gross and net profit figures for at

least the last three years. A net profit margin of at least 10 percent is

considered good. 在对一个公司进行投资或购买某个上市公司的

股票之前，了解清楚这个公司的运作情况是非常重要的。

要留心至少最近3年此公司总利润和纯利润的情况。纯利润率值至少在10%，才被认为是好的。

Dialogue Beth: Sally, do you have some batteries that I can borrow? Sally: Sure, why do you need them? Beth: I need my calculator to work out the profit from last month. Sally: It is very important that you dont make mistakes when you are calculating those numbers so, take my calculator. Beth: Thanks Sally. The senior managers need the results from last month straight away, so I cant stop to talk. Sally: See you later Beth. Sally: I will bring your calculator back as soon as I have finished with it. Beth: No problem, just make sure the profits are right! Sally: Dont worry so much - worrying is my job!

贝丝：萨利，我想借块电池，你那儿有么？萨利：没问题，你为什么需要电池呀？贝丝：我要用计算器算从上月起的公司利润。萨利：你在算这些数的时候，千万别出错误，这非常重要，就用我的吧。贝丝：谢了，萨利，高级主管马上就要上个月的结果，所以我不能跟你说话了。萨利：一会儿见，贝丝。纱丽：我一算完就把计算器还你。贝丝：没问题。只要保证利润核算正确就好。萨利：别太担心了，担心的应该是我把国际商务师站点加入收藏夹

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