

1. accounting (n.) 會計；結帳；帳單

It is important to have a competent accounting department keeping track of your cash flow.

有一稱職的會計部門來追蹤你們的現金流是很重要的。

Julia decided to study accounting because she was very good with numbers.

茱麗雅決定讀會計，因為她非常擅長數字。

2. accumulate (v.) 聚集；累積

Investigators have accumulate enough evidence to put that thief in jail for many years.

調查員累積了足夠的證據可將那個小偷送做好幾年的牢。

While I was away on vacation, mail began to accumulate on my desk.

當我離開去度假時，我桌上開始堆了一些郵件。

3. adhere to (v.) 支持；堅持；黏附

We will attempt to adhere to the designated agenda at all times during this board meeting.

董事會期間，我們會設法隨時遵照訂好的議程。

It is imperative that all employees attempt to adhere to the guidelines outlined in the advisory.

要所有的員工都服從公告上概述的指導方針是必要的。

4. adjacent to (adj.) 鄰接的；前後相接的

The fax machine is adjacent to the photocopier in the newsroom.

新聞室中傳真機相鄰著影印機。

Emily sits adjacent to Michelle in the central office.

愛蜜麗坐在辦公室中間，在蜜雪兒的隔壁。

5. agenda (n.) 議程；待議諸事項

What is on the agenda for discussion at today's committee meeting?

今天委員會的討論議程是什麼？

If you have any items to add to the agenda for tomorrow's meeting, please let the chairperson know before noon today.

如果你要增加什麼項目到明天的議程，請在今天中午前讓主席知道。

6. aggressively (adv.) 侵略地；攻擊地

Sharon preferred to trade on the stock market aggressively, and often took big risks with her money.

雪倫選擇積極進出股票市場，因此她的資金常常承受高風險。

If you approach your investors aggressively, you may risk turning people off.

如果你要接近你的投資人過於急進，可能會有嚇跑他們的風險。

7. apprehensive (adj.) 憂慮的；恐懼的

Many people are apprehensive about taking on the commitment of a mortgage.

許多人害怕承擔抵押借款的承諾。

The landlord was apprehensive about renting to the young couple with large dog.

房東不敢將房子租借給那對有大狗的年輕夫妻。

8. ascertain (v.) 查明；確定；弄清

It is difficult to ascertain whether Sheila is being serious about her threat to leave the company.

席維雅威脅要離開公司是很難說究竟有多認真。

Consumer surveys are designed to help ascertain whether or not product will be successful on the market.

消費者調查表的設計有助於確定一件產品在市場上成功與否。

9. asset (n.) 資產；寶貴的人材；有價值的物品

With his qualifications and experience, I feel that Ian would be a real asset to your company.

憑著伊安的學歷與資歷，我覺得他會是你公司的寶貴的人才。

Richard's assets total more than on hundred million dollars.

理查的資產合計超過一億元

10. assume (v.) 假定；承擔

I don't want to assume anything without speaking to him first.

在沒和他談過前，我不想要假定任何事情。

The vice president is ready to step in and assume all responsibility for running the company when the president is on holiday.

董事長度假的時候，副董事長準備好要接手承擔起所有公司經營的責任。

11. audit (n.) 審計；查帳；決算 / (n.) 審核，查帳

The audit was time-consuming and stressful for all concerned.

對所有相關的人而言，查帳費時又倍受壓力。

The government is sending someone over to audit my department.

政府派了人來我的部門查帳。

12. balance (n.) 結存；結餘 / (v.) 結算；始收支平衡

The balance remaining in your account is nine hundred dollars.

你的帳戶結存金額是九百元。

You need to balance your checking account so that you will know how much money you spent.

你應該結算一下你的支票帳戶，這樣你才會知道花了多少錢。

13. borrow (v.) 借用

If you want to buy a car, you could borrow some money from the bank.

如果你想要買車子的話，可以跟銀行借點錢。

I have a camera that you can borrow, but I need it back before my trip to Canada next month.

我有台相機可以借你，不過下個月我去加拿大旅行前得還我。

14. brand (n.) 商標；牌子

I'm sorry but we don't carry that brand at our store.

我很抱歉，可是我們店裡沒有進那個廠牌的貨品

This brand of clothing is very popular among Taiwanese.

這個廠牌的衣服在台灣非常流行。

15. bring up (v.) 談判；提及.....

There will be ample opportunity at the end of the meeting if anyone wishes to bring up other business.

如果有任何人想要談其他交易，會議結束前有足夠的機會。

Everyone at the board meeting was surprised when the president brought up the matter of his health problems.

當董事長提及自己的健康問題時，董事會的每個人都非常驚訝。

16. budget (n.) 預算；經費 / (v.) 把...編入預算

I would like to find a car that is priced within my spending budget.

我想要找一部價錢在我預算之內的車子。’

Ellen budgeted four thousand dollars for her summer vacation.

愛倫預計暑假可以花四千元。

17. build up (v.) (隨著時間) 增進；增大

Over the past twenty years, this company has built up a solid reputation within the community.

過去二十年來，這間公司已經在業界建立了穩固的聲譽。

The town is really building up now that the new highway has been completed.
新的高速公路已經完工，這個小鎮現在真的在擴展了。

18. calculation (n.) 估計；預測

According to our calculations, you owe over twenty thousand dollars in back taxes.]
根據我們的估計，你還欠二萬元的稅要補繳。

It took me three hours to complete all of the calculations for my income tax return.
我花了三個小時計算個人綜合所得退稅的申報工作。

19. circumstance (n.) 狀況；情勢

Under no circumstance will we rent our apartment to someone with a criminal record.
不論在什麼情況下，我們都不會把公寓租給有犯罪紀錄的人。

He says that he was a victim of circumstance and that is why he is homeless today.
他說他是大環境的受害者，這就是為什麼他今日成為流浪漢的原因。

20. client (n.) 委託人；當事人；客戶

It is important to remember that the satisfaction of the client is key to the success of the business.

客戶滿意是事業成功之鑰，記住這件事情是很重要的。

The client called to say that he is very happy with the product and would like to renew the contract.

客戶打電話來說他非常滿意產品，並希望能夠續約。

21. collaboration (n.) 合作；共同研究

Microtech is really looking forward to a collaboration with Newswire Inc.
微科非常期待與財經社的一樣合作案。

The two parties congratulated themselves on their successful collaboration.
雙方為他們合作成功相互道賀。

22. commit (v.) 撥出；作出保證；承擔義務；使表態

Bill decided to commit some time to learning more about the stock market before investing his extra savings.

比爾決定撥出一些時間更了解股市，然後再將餘額投入其中。

The stockbroker claimed to be fully committed to serving her clients openly and honestly.

股票經理人聲稱會公開且誠實地為其客戶盡心服務。

23. concentrate (v.) 全神貫注；集中

It is difficult to concentrate in here with all of this construction noise going on.

外面正在進行工程的吵雜聲讓人很難在這裡全神貫注。

If we concentrate our efforts on this one particular project, we are sure to have positive results.

如果我們專注在這個特別企劃上一定會有好的結果。

24. condition (n.) 狀態；條件

The landlord expects all of the furniture in the apartment to be kept in good condition.

房東希望公寓裡所有的家具都能保持完好的狀態。

If your credit check meets all the required conditions, you will qualify for a mortgage with this bank.

如果你的信用調查達到所有要求的條件，你就有資格申請這家銀行的抵押貸款。

25. conform (v.) 遵守；一致

As teens seek to assert their identity, many refuse to conform to the rules set forth by society.

青少年尋求自我認同，許多人拒絕遵守社會設定的規則。

In order to be accepted for production, the design must conform to these rigid guidelines.

為了要讓設計被接受後收產，務必遵守這些嚴格的指導方針。

26. conservative (adj.) 謹慎的；保守的

Emily possessed rather conservative views when it came to investing.

愛蜜麗對於投資持較保守的態度。

It is important to remain conservative when playing the stock market if you don't have much disposable income.

若沒有太多可支配所得，在股票市場操作時採保守作風還是很重要的。

27. deadline (n.) 截止日期；最後期限

In this country, the deadline for submitting your personal income tax return is the end of May.

這個國家申報個人綜合所得稅的截止四期是五月底。

I have to manage my time wisely because I am working under a deadline.

我有截稿壓力，我得明智地管理時間。

28. debt (n.) 負責；借款

Chris had so much debt that he decided to sell his house and move to a small apartment.

克里斯負債累累，所以他決定賣掉房子，搬到一間小公寓去。

You need to start paying off your credit card before your debt becomes too high to manage.

你應該開始償還信用卡債，以免你的卡債高築致無法處理。

29. deduct (v.) 扣除；減除

Your health insurance payments will be deducted from your monthly paycheck.

你的健康保險支出會每個月從你的薪水扣除。

Don't forget to deduct your child-care expenses when calculating your annual income tax.

在計算年度個人所得稅時，不要忘記扣除兒童保育支出。

30. defect (n.) 缺點；缺陷；不足之處

The factory will have a huge sale on all clothes that have defects.

工廠會舉辦大拍賣，拍賣所有有瑕疵的衣服。

This piece is perfect except for a small defect in the seam of the sleeve.

這件很完美，除了在袖子的縫合處有個小小的瑕疵。

31. desire (v.) 渴望；要求

Wendy desires to own her own home someday.

溫蒂可望有一天能擁有自己的房子。

If you desire to be a doctor, you will have to put a lot of time and money into your education.

如果你可望成為醫生，你必須在學業上付出許多時間與金錢。

32. detail (v.) 詳述

Please detail the correct procedure for installing this software so that I will know how to do it properly.

請詳述安裝這個軟體的正確過程，這樣我才會知道如何正確地做。

The company's financial statement details every expenditure had been made throughout the year.

公司的財務報告詳載了每一筆今年的話費。

33. disruption (n.) 混亂；妨礙

I can't afford another disruption today, so I am going home to work.

我今天無法承受另外一次干擾，所以我要回家工作了。

If there are no further disruptions, we should be able to make our deadline at the end of the week.

如果沒有其他阻礙的話，我們應該可以把截止日期訂在這個周末。

34. dividend (n.) 紅利；股息

Marcus was pleased to see that his quarterly dividend from the stock market was so high.

馬卡斯很高興看到他的股票投資每季有這麼高的股利。

The dividend will fluctuate depending on the success or failure of the stock purchased.

股利的不同端賴於股票買對了還是買錯了。

35. down payment 分期付款的頭款

First time home-buyers only need a down payment of ten percent of the total.

首次購屋者的頭期款只需房價的百分之十。

You will have much smaller monthly fees if you start with a sizable down payment.

假如你支付大筆的頭期款，你每月的費用就會少很多。

36. due to 由於

Due to the fluctuation your electricity needs from season to season, your monthly bills will be based on an average payment.

由於你的電力需求每季會有不同，你每月的帳單會以平均費用計算。

Due to the increase in interest rates, home sales have slowed considerably.

由於利率提升，房屋銷售速度相當緩慢。

37. enhance (v.) 提高；增加(價值、品質)

These jeans are specially designed to enhance the curves of the female body.

這些牛仔褲特別為增加女性曲線而做了特別的設計。

This particular brand's reputation is enhanced by the celebrity endorsement it receives.

這個特殊品牌的名聲因得到名人的背書而提高。

38. file (v.) 提出申請；提出起訴

I forget to file my taxes and now I have to pay the fine for being late.

我忘了報稅，現在我得為了遲繳而付罰鍰。

If you feel that you are being treated unfairly at work, please file a complaint with the personnel department.

如果你覺得在工作上受到不平等的待遇，請去函向人事部門提出抱怨。

39. fill out (v.) 填寫

I need someone to help me fill out my tax form because I cannot read English very well.

我需要人幫我寫報稅單，因為我的英文並沒有很好。

After filling out your tax form, bring it and any accompanying paperwork to the front desk.

在填寫你的報稅單後，帶著它以及任何相關文件到櫃台。

40. fluctuate (v.) 波動；變動；動搖

Interest rates tend to fluctuate in a reflection of our ever-changing economy.

利率會隨著我們瞬息萬變的經濟狀況波動。

Property values fluctuate in a reflection of our ever-changing economy.

房價變動和電力價格與油價有關。

41. forecast (n.) 預測 / (v.) 做預測

The financial forecast for the third quarter is very promising.

第三季的財務預測非常看好。

Experts forecast a strong spring season for the stock market.

專家預測股市的春季表現會非常強勁。

42. fund (n.) 資金；基金 / (v.) 提供(事業、活動等的)資金

Clark put money into a trust fund for his daughter's university education.

克拉克把錢存到一個信託基金，做為他女兒的大學教育學費。

Even found someone to fund his research on the mating habits of the squirrel monkey.

伊文找到人提供資金研究松鼠猴的求偶習慣。

43. garment (n.) 服裝；衣著

Many big-name clothing brands have their garments produced in southeast Asia.

多家服裝知名廠牌都是在東南亞製造衣服。

The seamstress carefully stitched the hem of the garment.

女裁縫師小心地縫著衣服得摺邊。

44. get out of (v.) 逃避；棄絕

Steven changed his mind and tried to get of the purchase agreement on the new house.

史蒂文改變心意，想放棄原本同意購買的新房子。

The Robinsons wanted to get out of the city before the property taxes increased.

羅賓森家想要在房屋稅增加前搬離這個城市。

45. give up (v.) 放棄；停止

I gave up trying to sort through my income tax return by myself and hired an accountant to do it.

我放棄自己整理所得稅申報，請了一個會計師做。

If you just keep trying and don't give up, you will make progress eventually.

如果你持續努力不放棄，漸漸地你就會有進步。

46. go ahead (v.) 進行；前進 / go-ahead (n.) 允許做某事

Please go ahead prepare the minutes from yesterday's meeting.

麻煩先去準備昨天會議的紀錄。

Stuart was given the go-ahead to approach the client about contract renewal.

史都華得到允許，著手處理客戶的續約事宜。

47. goal (n.) 目的；目標

Our long-term goal is to become a global leader in the telecommunications industry.

我們的長期目標是成為電信通訊產業的全球領導者。

At the meeting, the sales manager announced that it did not increase in sales for this quarter.

會議中業務經理宣布，我們這一季的銷售業績要增加百分之十的目標似乎不可能達成。

48. hamper (v.) 阻礙；妨礙

High temperatures might hamper our efforts to get the job done.

高溫可能會妨礙我們完成工作。

With many of our staff away on holiday, our ability to complete the project will be hampered

假日由於有太多的員工不在，我們要完成這個計畫可能會受到阻礙。

49. inconsiderately (adv.) 不加思慮的；不顧及他人地

The manager inconsiderately allowed the meeting to run well into the lunch hour.

經理未顧及他人就逕自讓會議進行到午餐時間。

Terri said that she thought the matter was handled inconsiderately and without regard

for her feeling.

泰瑞說，她認為這件事情處理過程完全未經思考，也沒有考慮到她的感受。

50. indicator (n.) 指標

If the housing market is an accurate indicator, the population of this town is growing rapidly.

如果房市是個準確的指標，那麼這個城鎮的人口的增加速度是很快的。

The huge attendance at the city council meeting was an indicator of how the townspeople felt about the new regulations.

市議會的高出席率顯示了鎮民對新規定的感受。

51. inspect (v.) 審查；檢閱

Quality-control officers are required to inspect each article of clothing for imperfections.

品質管人員被要求檢查每件衣服是否有瑕疵。

Baby equipment such as cribs and car seats are carefully inspected to ensure safety.

嬰兒設備，如嬰兒床與安全椅都經過仔細地檢查以保安全。

52. invest (v.) 投資

In order for your business to be a success, you will have to invest a lot of your personal time and money.

為了讓你的事業成功，你需要投資許多私人時間與金錢。

Don was hoping to earn a lot of money by investing in the stock market.

唐希望藉由投資股票市場賺一大筆錢。

53. lease (n.) 租約 / (v.) 簽訂租約

The tenant signed a one-year lease with the landlord.

房客與房東簽了一年的租約。

The Robinsons decided to lease a house in the country for a year.

羅賓森家決定在鄉間租一年的房子。

54. lengthy (adj.) 冗長的；囉嗦的；長距離的

After a lengthy discussion, the two managers finally came to an agreement.

在冗長的討論之後，兩位經理人總算達成協議。

The seriously overworked secretary decided that she was ready for a lengthy vacation.

嚴重超時工作的秘書決定自己該好好度個長假了。

55. level (n.) 水準；程度；標準

We have never operated at this level of competition before.

我們以前從未有過這種程度的競爭。

He has reached a level of high importance within the corporation.

他已經在公司位居高位。

56. lobby (v.) 大廳

I will be waiting in the lobby for you with our baggage.

我會帶著我們的行李在大廳等你。

Please speak to the concierge in the lobby of the hotel if you need help with anything.

如果你需要幫忙，請跟飯店大廳的服務臺人員說。

57. lock into (v.) 承諾；無法改變

It is advisable to lock into a low interest rate loan for as many years as possible.

儘可能多維持幾年的低利率貸款才是明智的。

Before locking into a mortgage, make sure you research all of your financing options.

在抵押借款前，先確定你已經研究過所有的貸款選擇。

58. long-term (adj.) 長期的

Perhaps the only sensible way to play the stock market is to leave your money in for long-term benefits.

或許投資股票市場唯一明智的方式是把錢留在裡面做長期投資。

My long-term goal is to work freelance as a book editor from my home.

我的長期目標是在家做一明書籍的外包編輯。

59. mortgage (n.) 抵押；抵押貸款 / (v.) 抵押；以...作擔保

It took James and Wendy Young twenty-five years to pay off the mortgage on their home.

詹姆斯·楊與溫蒂·楊花了二十五年的時間還清他們的房貸。

In order to pay their daughter's university fees, the Johnsons decided to mortgage their home.

為了支付女兒的大學學費，強森家決定抵押他們的房子。

60. move up (v.) 提升；升遷

In order to move up in the company, you must maintain a professional attitude and gain the respect of your superiors.

為了要在公司升遷，你得要維持專業態度，並贏得到你上司的重視。

He made a few enemies while moving up the corporate ladder of success.

他在往事業成功的階梯上爬時樹立了幾個敵人。

61. occupy (v.) 住；佔用；從事

We have occupied this house for over thirty years.

我們住在這間房子超過三十年了。

The offices were vacant for over a year, but now they are fully occupied.

這些辦公室曾空了一年多，但是現在它們已經全都住滿了。

62. open to (adj.) 善於接受的；能容納的

I am open to suggestions about how we can solve this problem.

我接納各方意見，告訴我們如何解決這個問題。

As the new department supervisor, you will be open to criticism from your peers.

身為新部門的主管，你得容納來自同儕的批評。

63. opt (v.) 選擇

Eleanor opted for the blue curtains instead of the brown in the corner office.

伊琳諾為「角落的辦公室」選擇藍色而非棕色的窗簾。

If Chris opts to attend the meeting, the entire agenda will have to be changed.

如果克里斯選擇參加會議，整個議程都要改變。

64. option (n.) 選擇

Your best option is a one-year lease in which you only have to give thirty day's notice of termination.

你們最好的選擇是一年期的租約，這樣你們只需要在約滿三十天前通知。

With interest rates going through the ceiling, you have no option but to take your house off the market.

隨著利率高水漲船高，你沒有其他選擇只能將房子脫手。

65. overall (adv.) 總體來說；大體上

In the industry survey, we came in third overall among our peer group.

在產業調查中，我們整體表現在同業間為居第三名。

Overall, our financial statement looks pretty healthy.

大體上，我們的財務報表看起來相當理想。

66. owe (v.) 欠

If you owe a lot of money on your taxes, you should take steps to pay it off as soon as possible, or the interest will accumulate.

如果你欠很多稅，最好儘快一部部地還清，否則會利滾利越欠越多。

I am usually owed money at the end of the year due to all of the income tax that is

deducted monthly from my pay.

所得稅每個月會從我的薪水中扣除，所以我通常在年中的時候我都是被政府欠錢。

67. penalty (n.) 處罰；罰款

There is a penalty for submitting your income tax return later than the deadline.

你在截止日期之後才繳所得稅會有罰款。

If you pay less than the correct amount of income tax, you may face a huge penalty.

如果你繳的稅比正確的數目少，你可能會面臨巨額罰款。

68. perceptive (adj.) 敏銳的；理解力

Clara has always been very perceptive about whether her employees are being honest.

克拉羅總能看透他的員工是否誠實。

A good human-resources manager must be insightful and perceptive.

一個好的人力資源經理必須有洞察力且敏銳。

69. periodically (adv.) 週期性地；定期地；偶爾

It is important to periodically compare the competitor's product against your own.

定期比較競爭與自己的產品是很重要的。

Periodically, the CEO would ask to see the employee work reports.

執行長會定期要求看員工的工作報告。

70. perspective (n.) 觀點；遠景；展望

From our perspective, the year has been a good one financially.

從我們觀點來看，今年是財務不錯的一年。

The annual financial statement will give us a clear perspective about where changes need to be made.

對於哪裡需要做改變，年度財務報表會給我們一個清楚的觀點。

71. portfolio (n.) (投資者的)全部有價證券財產

Michael's stock-market portfolio had grown significantly since he first invested.

麥克從首次投資以來，所持有的股票已經有顯著地成長。

It is advisable to diversify your portfolio, particularly if you don't have much tolerance for risk.

分散你的投資才是明智的，尤其是如果你無法承受太多的風險。

72. priority (n.) 優先；優先考慮的事

It is a top priority of this company of treat employees with respect and consideration.

這家公司最優先考慮的是要尊敬與體貼的對待員工。

Promoting the product takes priority over promoting the sales person, in that corporation.

在那家公司，宣傳產品比提升業務人員更為優先。

73. profitably (adv.) 有利；有益

Advertisers are using pop-up ads profitably, as they always catch the attention of people who are surfing the Web.

廣告業者利用視窗廣告總能有效地抓住瀏覽網站者的注意。

Kevin used his vacation time profitably, making connections with customers by e-mail from his laptop while on the beach.

凱文善用了假期時間，在海灘上使用手提電腦發送電子郵件與客戶聯絡。

74. progress (v.) 進展；前進 / (n.) 進行；前進

The president was very pleased with the progress being made on the construction.

總統對於工程案的進度非常滿意。

The foreman reported that the job was progressing right on schedule.

領班報告說工作如期進行相當順利。

75. project (v.) 預計；推算

The Bank of America is projected to raise interest rates by one percent over the next two years.

美國銀行預計提高未來兩年的利率一個百分點。

Our profit margin is projected to rise significantly over the next quarter.

我們的利潤估計在下一季會大幅地提升。

76. pull out (v.) 撤出；停止參與

The investors decided to pull out after the company scandal hit the news.

在公司媒體揭發醜聞後，投資人決定要撤資。

Some people pulled out their money when the bank froze interest rates.

在銀行凍結利率後，有些人提回了他們的存款。

77. realistic (adj.) 實際的；實際可行的

We need to have realistic expectations about what sort of profit we can make this year.

我們今年能夠達成怎樣的利潤需要有實際可行的預期目標。

Let's try to be realistic about how much this is going to cost the company in terms of

lost revenues.

這將會花費公司多少營收，我們得實際一點。

78. realistic (v.) 調停；使一致

We need the accountant to reconcile last month's bank statement.

我們需要會計師作上個月銀行的帳款。

Judy spent hours attempting to reconcile the company records with the expenditure receipts.

茱蒂花了數小時試圖使公司的紀錄與消費收據一致。

79. refund (n.) 退款 / (v.) 歸還；退還

With my tax refund this year, I am going to buy some furniture for my new apartment.

我要用今年退稅的錢為我的新公寓添購一些傢具。

I am expecting an income tax refund of about two thousand dollars this year.

我期待今年有兩千元左右的退稅金。

80. repel / (v.) 對抗；擊退

This fabric has been treated with a special chemical that repels.

這種布料以特殊化學原料處理過。

Poorly manufactured merchandise will repel repeat customers.

製作粗糙的產品會趕跑常客。

81. resource (n.) 資源；物力；財力

Canada is rich in natural resources such as lumber and oil.

加拿大有豐富的天然資源，如木材與石油。

If we pool our resources, we should be able to come up with the money for the trip.

如果我們把資源整合，就能湊足旅行的錢。

82. restricted (adj.) 受限制的；限定的

The amount of money that can be withdrawn from my account each day has been restricted to two hundred dollars.

我的帳戶每天可提領的金額上限為兩百元。

I can't get into the storage room at the office, because its access is restricted to staff members only.

我無法進入辦公室的儲藏室，因為那裡限定只有員工可以進入。

83. return (n.) 收益；利潤

With this product, you will get an excellent return for your investment.

有了這個產品，你的投資將會得到很大一筆收益。

The investors hoped for a twenty percent return on the new stock.

投資人希望這支新的股票會有百分之二十的收益。

84. scrutiny (n.) 詳細的檢查；監督

Famous people have their private lives on display for public scrutiny.

名人的私人生活都展示在大眾的監督下。

Maria found it difficult to work under the close scrutiny of her ever-watchful boss.

瑪麗亞發現，她很難在那個緊迫盯人的主管下工作。

85. signature (n.) 簽名

We need your partner's signature on this document before we can give you the money.

在我們給你錢之前，需要你的夥伴在這個文件上簽名。

Your signature will be kept on file to verify your identity at each bank transaction.

你的簽名會存在檔案中，以便核對你每筆銀行交易。

86. spouse (n.) 配偶

If you have a spouse, then you need to coordinate your tax refunds so that only one of you claims your mutual expenses.

如果你有配偶，那你們需要整合你們的退稅，這樣你們之中只需一個人申報共同支出即可。

If your spouse is not working and you are supporting them, you may claim them as a dependent on your income tax return.

如果你們的配偶沒有工作，而你們得撫養他們，你可以將他們申報為所得稅的撫養親屬。

87. subject to 受...管制；容易遭受

This housing purchase is subject to approval by our financing department.

這次購屋必須得到我們財務部門的許可。

The real-estate agent suggested that the sale be subject to a building inspection on the property.

這位房地產顧問建議房屋銷售應該受到房地產營建審核機關的管制。

88. supervisor (n.) 監督人；管理者；指導者

A good supervisor knows how to gain the cooperation of his team by treating them with respect and consideration.

一個好的管理者知道如何以尊敬與關心對待他的團隊贏取他們的配合。

I don't mind when my supervisor asks me to work late, because I know he will be right there beside me, providing guidance.

我不介意我的主管要求我工作晚一點，因為我知道他會在一旁給我指導。

89. systematically (adv.) 有系統；有條不紊

The production team works systematically and carefully to ensure that the correct process is followed.

生產小組有條不紊仔細地確認採取了正確的步驟。

His reputation for thinking and working systematically is what makes him such a good production foreman.

他有條理的思考與工作表現，讓他成了一位好領班。

90. take back (v.) 拿回；收回

Efficient quality control should significantly reduce the amount of merchandise that is taken back for refund.

有效的品管應該可以顯著低減少要求退錢的商品數量。

Many stores will take back merchandise that customers find to be faulty.

許多商店會退回顧客發現有瑕疵的貨品。

91. take out (v.) 拔除；移走

I don't like to take out more than fifty dollars at a time from a cash machine.

我不想從銀行提款機一次提領超過五十元。

I took out the rest of my money and closed my account.

我領走剩下的錢，然後結清了戶頭。

92. target (v.) 瞄準...目標；挑出 / (n.) 目標

Our company profile suggests that our advertising should target young unmarried people.

從我們公司得數據來看我們的廣告應該瞄準年輕未婚的族群。

Steven wants to target December as the date for the product to be released to the public.

史蒂芬想挑十二月作為產品上市的日子。

93. throw out (v.) 處理掉

If products don't make it through the quality-control inspection, they are often thrown out.

如果產品沒有通過品管審核通常會被處理掉。

Manufacturers often opt to throw out shoddy merchandise rather than offend customers.

製造商通常選擇將劣等產品丟掉也不願得罪客戶。

94. transaction (n.) 交易

Please be patient; we are processing your transaction.

請耐心等待，我們正在進行您的交易。

All banking transactions will be recorded in your bankbook.

所有的銀行交易會記錄在你的銀行存摺上。

95. translation (n.) 翻譯；轉化

Something must have been lost in translation, because this contract does not outline what we discussed during negotiations.

翻譯的過程中一定遺漏了某些東西，因為這份合約並沒有概述我們協商的內容。

If you are not able to provide an accurate translation of the agreement, we will not be able to sign it.

如果你們無法提供一份確實的合約譯本，我們將無法同意簽署。

96. turnover (n.) 人員的流動率；貨物的流通率

Our employee turnover is very low; people keep their jobs here for a very long time.

我們人員的流動率非常低；大家在這裡工作都有很長一段時間了。

With such popular product, you can expect a high turnover rate.

這麼受歡迎的產品，你可以期待高流通率。

97. typically (adv.) 典型地；有特色地

It is typically the accountant who discovers discrepancies in the financial statements.

通常財務報表中發現錯誤的都是會計。

Financial statements typically include profit and loss as well as budget and expense records.

典型的財務報表包含獲利與損失，以及預算與支出紀錄。

98. uniformly (adv.) 一致的；均衡的

The quality-control officer found the products to be carefully and uniformly made.

品管人員發現產品製作規格統一嚴謹。

All samples of a certain brand must be checked on the assembly line to ensure that they are uniformly made.

有某家品牌他們所有產品在裝配線都經過檢查，以確保產品規格統一。

99. withhold (v.) 保留；隱瞞

A certain portion of my paycheck is withheld every month to go toward my income taxes.

我的薪資每個月有部分被扣除用來繳交所得稅。

It is illegal to withhold information from the tax department regarding your income.

對稅務部門隱瞞你的收入是違法的。

100. yield (n.) 收益；利潤；收穫量 / (v.) 產生(效果、收益等)

The company's net yield for the year was significantly higher than expected.

公司今年的淨收益比預期的高出更多。

Mary's stock-market portfolio yielded high returns.

瑪麗的股市投資組合收益相當可觀。