

<<大学英语听力4>>

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前言

随着大学英语教学改革的不深入，全国高校对大学英语听说能力的培养也更加重视。2007年颁布的《大学英语课程教学要求》规定：“大学英语的教学目标是培养学生的英语综合能力，特别是听说能力，使他们在今后学习、工作和社会交往中能用英语有效地进行交际，同时增强其自主学习能力，提高综合文化素养，以适应我国社会发展和国际交流的需要。”

大学英语教学越来越多地加大听说内容的教学，而这方面的大学英语听力教材仍然有待于进一步完善，以适合不同层次学生的英语听力训练。

《大学英语听力》根据《大学英语课程教学要求》编写，以大量的听力材料和多种听力测试题型相结合，为学习者提供了多种多样、并且具有针对性的练习素材。

该教材以英美文化背景为切入点，提供了不同语境下原汁原味的表达方式，使学习者接触到真实的语言环境，并训练学习者对文化背景、语境、语言材料的综合理解能力，特别是听力理解能力。

学习者在提高听力水平的同时，能更加深入地了解西方文化。

从而使他们在真实的语言环境中既学到了语言知识，又学到了文化知识。

教材中的听力材料内容多由幽默故事、趣味故事、童话、寓言、轻松对话和短文等各种文体组成，在主题化框架内展开听说训练。

这些材料覆盖面广，涉及历史、文化、科普、名人传记和日常生活等诸多方面；贴近生活，不仅具有趣味性，而且注重知识性、可听性。

丰富多彩的听说语料围绕主题反复强化语境，大大提高了语言点的复现率。

该教材无论是在素材的选择上，还是在练习的编排上，都体现了新的教学理念和教学模式，使学习者在轻松而真实的语言环境中达到学习训练的目的。

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内容概要

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章节摘录

Everyone knows that taxation is necessary in a modern state: without it, it would not be possible to pay the soldiers and policemen who protect us; nor the workers in government offices who look after our health, our food, our water, and all the other things that we cannot do for ourselves; nor also the ministers and members of parliament who govern the country for us. By means of taxation, we pay for things that we need just as much as we need somewhere to live and something to eat. But though everyone knows that taxation is necessary, different people have different ideas about how taxation should be arranged. Should each person have to pay a certain amount of money to the government each year?

Or should there be a tax on things that people buy and sell?

If this kind of taxation is used, should everyone pay the same tax, whether he is rich or poor?

If the second kind of tax is preferred, should everything be taxed equally?

In most countries, a direct tax on persons, which is called income tax, exists. It is arranged in such a way that the poorest people pay nothing, and the percentage of tax grows greater as the taxpayers' income grows. In England, for example, the tax on the richest people goes up as high as ninety-five percent!

But countries with direct taxation nearly always have indirect taxation too. Many things imported into the country have to pay taxes or "duties". Of course, it is the men and women who buy these imported things in the shops who really have to pay the duties, in the form of higher prices. In some countries, too, there is a tax on things sold in the shops. If the most necessary things are taxed, a lot of money is collected, but the poor people suffer most. If unnecessary things like jewels and fur coats are taxed, less money is obtained but the tax is fairer, as the rich pay it.

Probably this last kind of indirect tax, together with a direct tax on incomes which is low for the poor and high for the rich, is the best arrangement.

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