

职场实用英语丛书

丛书主编 许之所

# 管理类 实用英语

Occupational Practical English for Management

本册主编 陈惠君 刘缘媛

本册副主编 武艳霞 刘丽媛 黄媛清



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## 前言

在经济全球化的今天,既具有专业能力又具有职业英语能力的毕业生已经成为各行业青睐的人才,越来越多的用人单位把具有较强的职业英语能力作为选拔新职业人的重要条件。为了适应经济全球化的发展要求,提高学生同国际竞争对手或合作伙伴沟通 and 对抗的能力,提升其职业英语素养与职业英语能力,我们编写了这本《管理类实用英语》。本书不仅涵盖了会计学中财务报表分析、融资、投资和利润分配等主要知识点,而且涵盖了市场营销中营销环境、营销策略、促销以及客户交易管理等核心内容,同时,还包含了物流管理中配送、信息管理、仓储与库存管理以及包装与流通等重要内容。

与同类书籍相比,本书的特色在于:结合本校开展的项目式教学进行命题、构思和选材,以涵盖不同内容和知识点的对话引领并推动各个项目的实施;内容上既注重职业导向,又强调实际工作场景中的日常用语,具体而言,在参考大量原版英文教材的基础上,本书共设计了12个项目,涉及应用技术型大学管理学院普遍开设的财务管理、市场营销和物流管理3个专业,每个专业有4个项目,每个项目分为3个部分:1. Situational Dialogues; 2. Technical Terms and Expressions; 3. Exercises。每部分的具体内容如下:

1. Situational Dialogues: 该部分由3个情景对话(Dialogue)组成,每个情景对话针对该项目不同的知识点展开,如项目6营销组合(Marketing Mix)的3个对话分别围绕价格、分销和促销展开,并在每个对话后面附有重难点词汇/短语的中英文注解(Notes)。

2. Technical Terms and Expressions: 该部分收录了本专业行业英语中的常用术语,不仅可以为学生在日后阅读英语原版资料奠定语言基础,而且方便他们在第三部分 Exercises 中的 Role Play 及真实职场情境中进行口语应用。

3. Exercises: 该部分包括句子翻译(Sentence Translation)和角色扮演(Role Play)两部分。句子翻译包括中译英和英译中两部分,各10个句子,以巩固和提升学生对情景对话和专业术语的学习,还补充了一些重要的专业知识。句子翻译的参考答案附在书后,供学生们参考。角色扮演是基于真实案例或工作场景而设定的,供学生学习情景对话后在课堂上练习。

该教材可以作为大学英语的补充教材,也可作为英语爱好者普及管理学专业口语的一本参考资料。该教材每个项目建议学时为6个学时。其中 Situational Dialogues 和 Technical Terms and Expressions 4个学时,Exercises 2个学时。具体的学时分配,教师可以根据学生的英语实际水平和专业需要进行调整。

本书由湖北工业大学商贸学院外国语学院5位教师共同编写,具体分工如下:黄媛清负责编写 Project 1 Accounting 和 Project 2 Financial Statement Analysis,刘丽媛负责编写 Project 3 Capital Raising and Investment 和 Project 4 Profit Distribution,陈惠君负责

编写 Project 5 Marketing Strategies, Project 6 Marketing Mix 和 Project 7 Marketing Promotion, 刘缘媛负责编写 Project 8 Customer Transaction Management, Project 9 Distribution Management 和 Project 10 Logistics Information System, 武艳霞负责编写 Project 11 Warehousing and Inventory Management 和 Project 12 Transportation Management and Packaging。全书由陈惠君负责设计和统稿工作, 黄媛清、刘丽媛、陈惠君、刘缘媛和武艳霞负责各自编写内容的校对和修订工作。

在本教材的编写过程中, 得到了湖北工业大学商贸学院外国语学院和管理学院领导和老师的帮助, 在此深表感谢。特别感谢外国语学院院长许之所教授在教材设计和编写过程中提出的宝贵建议, 以及管理学院徐刚副院长和刘玉凤、胡春森老师的指导和帮助。由于时间有限, 加之编者的学识能力有限, 书中难免有不妥之处, 敬请广大读者和同仁不吝赐教。

编者

2015年1月

# 目 录

## CONTENTS

001	<b>Project 1 Accounting</b>
001	1. Situational Dialogues
005	2. Technical Terms and Expressions
006	3. Exercises
008	<b>Project 2 Financial Statement Analysis</b>
008	1. Situational Dialogues
013	2. Technical Terms and Expressions
013	3. Exercises
016	<b>Project 3 Capital Raising and Investment</b>
016	1. Situational Dialogues
020	2. Technical Terms and Expressions
023	3. Exercises
026	<b>Project 4 Profit Distribution</b>
026	1. Situational Dialogues
030	2. Technical Terms and Expressions
031	3. Exercises

034	<b>Project 5 Marketing Strategies</b>
034	1. Situational Dialogues
039	2. Technical Terms and Expressions
041	3. Exercises
044	<b>Project 6 Marketing Mix</b>
044	1. Situational Dialogues
048	2. Technical Terms and Expressions
049	3. Exercises
052	<b>Project 7 Promotion Mix</b>
052	1. Situational Dialogues
057	2. Technical Terms and Expressions
058	3. Exercises
061	<b>Project 8 Customer Transaction Management</b>
061	1. Situational Dialogues
065	2. Technical Terms and Expressions
065	3. Exercises
068	<b>Project 9 Distribution Management</b>
068	1. Situational Dialogues
071	2. Technical Terms and Expressions
072	3. Exercises
074	<b>Project 10 Logistics Information System</b>
074	1. Situational Dialogues
077	2. Technical Terms and Expressions
078	3. Exercises

081 **Project 11 Warehousing and Inventory Management**

081 1. Situational Dialogues

085 2. Technical Terms and Expressions

086 3. Exercises

088 **Project 12 Transportation Management and Packaging**

088 1. Situational Dialogues

092 2. Technical Terms and Expressions

094 3. Exercises

097 **参考文献**



## Project 1 Accounting

### 1. Situational Dialogues

#### Dialogue 1

*Situation: Mr. Deng is the recruiting manager of Anhua Sanitaryware Co., Ltd., and Miss Hu is one of the applicants who want to get the job of being an accountant in Anhua Company. Now Mr. Deng is interviewing Miss Hu.*

D: Mr. Deng      H: Miss Hu

H: Good morning, Mr. Deng.

D: Good morning, Miss Hu, could you introduce yourself briefly?

H: Sure. My name is Hu Jiaqi. I graduated from Wuhan University this year, and my major is accounting. In my four years' study, I have learnt a lot about computer and accounting, and I got an accounting certificate last year. What is more, people around me consider me as a patient and quiet person.

D: That sounds good. Do you have any experience of being an accountant?

H: Sorry, as a fresh graduate, I don't have any full-time working experience, but I conducted my internship in a company which produces children's clothes. I learned a lot of knowledge of accounting for I helped the accountant finish some daily accounting work there.

D: How long did your internship last?

H: 3 months. As a matter of fact, I did such work in my sophomore and junior years' summer holidays.

D: That's very good. So do you know about GAAP?

H: Yes, GAAP means Generally Accepted Accounting Principles.

D: Can you explain it in details?

H: Sure. GAAP is a set of standards that are generally accepted and practiced in accounting profession. It includes twelve principles: economic entity concept, cost principle, going-concern concept, accounting period assumption, materiality

concept, monetary unit assumption, matching principle, conservatism principle, adequate disclosure principle, revenue principle, objectivity principle, and consistency principle.

D: Terrific! And my next question, why do you want to work here?

H: Before delivering my resume, I made some researches about your company. I found that your company has good reputation and high integrity, and I think your company can offer its employees good development prospect.

D: You are a smart girl. OK, that's all for the interview. Do you have any questions?

H: Yes. I want to know whether there are any training programs for employees.

D: Of course. Our company holds training programs every year, and for new employees, we have a special pre-job training program.

H: That's perfect. Thank you very much, Mr. Deng.

D: You are welcome. See you.

H: See you.



### Notes:

- (1) briefly: in a concise manner; in a few words 简要地
- (2) graduate: receive an academic degree upon completion of one's studies 毕业
- (3) certificate: a document attesting to the truth of certain stated facts 证书
- (4) internship: an internship is the position held by an intern, or the period of time when someone is an intern 实习
- (5) sophomore: a second-year undergraduate 大学二年级学生
- (6) junior: a third-year undergraduate 大学三年级学生
- (7) Generally Accepted Accounting Principles: the common set of accounting principles, standards and procedures that companies use to compile their financial statements 一般公认会计原则
- (8) integrity: moral soundness 诚信
- (9) prospect: the possibility of future success 前景
- (10) pre-job training program: the training program which is organized for newly recruited personnel 岗前培训

## Dialogue 2

*Situation: Miss Hu has become one of the accountants in Anhua Sanitaryware Co., Ltd. after a tough interview. And now she is discussing some accounting issues with another accountant Mr. Zhu.*

H: Miss Hu Z: Mr. Zhu

- H: Good morning, Mr. Zhu.
- Z: Good morning, Miss Hu. How are you doing these days?
- H: Fine, thanks. What about you?
- Z: Great. By the way, how is your work going along?
- H: Quite good. May I ask you some questions?
- Z: Sure, go ahead.
- H: We all know that accounting elements include six elements: assets, liabilities, owner's equity, revenue, expenses and profit, but sometimes I get confused about asset elements and expense elements. Do you have such confusion?
- Z: Hum, I'll show you the definition of assets. OK, look at my computer's screen: assets are the resources which originated from past transactions or events and which are owned or controlled by the enterprise. These resources are expected to bring economic benefits to the enterprise.
- H: I know its definition. I also can find the expense element's definition from the computer: expenses refer to the outflow of economic benefit arising from selling goods, providing services and other everyday economic activities. However, when dealing with specific cases, it is hard to decide the fund's categories.
- Z: For example?
- H: There is a company which produces children's toys. In order to promote its products, this company made a cartoon and this film got a distribution license and copyright registration. So my question is, does the fund expending on making the film belong to asset elements or expense elements?
- Z: I think it belongs to expense elements.
- H: Why? Doesn't this film belong to inventory?
- Z: I don't think so. The company's purpose of shooting this cartoon is to promote sales, instead of getting profit from selling this film's copyright, distribution right and showing right. Therefore the fund spending on the cartoon should belong to the advertising expenses.
- H: Oh, I see. Thank you very much, Mr. Zhu.
- Z: You are welcome.

### Notes:

- (1) accounting elements: the basic items of accounting and is also the basic elements of financial statements 会计要素
- (2) asset: the assets of a company or a person are all the things that they own 资产
- (3) liability: an obligation to pay money to another party; a company's or organization's

liabilities are the sums of money which it owes 负债

- (4) owner's equity: the amount of ownership an individual or company has in an asset  
所有者权益
- (5) confusion: a mistake that results from taking one thing for another 疑惑
- (6) transaction: the act of transacting within or between groups (as carrying on  
commercial activities 交易
- (7) distribution license: a license which permit something such as films, dramas to be  
released 发行许可证
- (8) showing right: a right for showing something such as films, dramas, plays and so  
on 放映权

### Dialogue 3

*Situation: Pan Hong is one of the accounting interns in Anhua Sanitaryware Co., Ltd. Miss Hu is the accountant of this company. Now Miss Pan is asking Miss Hu some questions about accounting equation.*

P: Miss Pan H: Miss Hu

P: Excuse me, Miss Hu, may I ask you some questions?

H: Sure, go ahead.

P: Could you tell me what is accounting equation?

H: Yes. But first you have to know the definitions of asset, liability and owner's equality.

P: Er, asset refers to resources with economic value that a corporation owns or controls with the expectation that it will provide future benefit.

H: That's right. What about the other two?

P: Liability refers to a company's legal debts or obligations that arise during the course of business operations. Liabilities are settled over time through the transfer of economic benefits including money, goods or services. And owner's equity is the owner's rights to the assets of the business.

H: Perfect. So the accounting equation is that liabilities plus owner's equity equals assets. For a company, this is also called net worth or shareholders' equity or net assets.

P: Thank you very much. Can you list some examples?

H: Certainly. For example, if company home is worth \$ 200,000 and the owner owes the bank \$ 150,000, the owner's equity is \$ 50,000. This is the basic equation in accounting.

P: I see. Thanks again.

H: You are welcome.



## Notes:

- (1) accounting equation: the basic accounting equation, also called the balance sheet equation, represents the relationship between the assets, liabilities, and owner's equity of a business. It is the foundation for the double-entry bookkeeping system  
会计等式
- (2) economic value: the amount (of money or goods or services) that is considered to be a fair equivalent for something else 经济价值
- (3) shareholders' equity: the residual interest in the assets of an enterprise after deducting all its liabilities; also known as owner's equity 股东权益
- (4) net assets: total assets minus total liabilities of an individual or company; for a company, also called owner's equity or shareholders' equity or net worth 净资产

## 2. Technical Terms and Expressions

accounting 会计学

bookkeeping 簿记

financial accounting 财务会计

managerial accounting 管理会计

flexibility 灵活性

creativity 创造性

guideline 指导方针

methodology 方法论

accounting principle 会计原则

accounting period 会计分期

cash basis 现金收付制

accrual basis 权责发生制

conservatism principle 谨慎性原则

objectivity principle 客观性原则

materiality principle 重要性原则

consistency principle 一致性原则

historical cost principle 历史成本原则

accounting convention 会计惯例

accounting standards 会计准则

accounting assumption 会计假设

accounting elements 会计要素

accounting equation 会计等式

### 3. Exercises

#### (A) Sentence Translation

(a) *Directions: Translate the following sentences into English, using the phrases or patterns given in the brackets.*

- (1) 稳健性原则 (conservatism principle) 是企业会计核算和信息披露所遵循的一条重要会计原则。
- (2) 切断信用卡, 学会以现金收付制 (cash basis) 来运作, 当你需要时存钱来购买真正需要的东西。
- (3) 通货膨胀使传统会计的币值不变假设和历史成本计价原则 (historical cost principle) 受到前所未有的冲击。
- (4) 持续经营假设 (going-concern assumption) 不是历史成本原则的直接基础, 它是所有非清算价值的共同基础。
- (5) 所谓的会计复式簿记 (double-entry bookkeeping) 系统, 是在文艺复兴时期的意大利发明的, 被应用到贸易和商业的发展。
- (6) 会计凭证 (accounting documents) 是记录经济业务的基础, 被用于记录和反映会计事项。
- (7) 环境会计要素 (accounting elements) 是指环境会计核算和监督的具体内容, 并构成环境会计信息披露的基本框架结构。
- (8) 根据惯例, 资产和费用的增加被记为借项, 而负债 (liability)、资本和收入的增加被记为贷项。
- (9) 资产负债表反映基本会计等式 (accounting equation) 和为公司提供资金来源的手段。
- (10) 信息技术对传统的会计环境、会计假设 (accounting assumption)、会计原则提出了全面的挑战。

(b) *Directions: Translate the following sentences into Chinese.*

- (1) You might have brought in investments or something by borrowing money, so the investment—the combined investment and liability could be very volatile.
- (2) As a general principle of accountant check, conservatism principle provides a favorable tool for enterprises which can deal with uncertain factors and reduce risks.
- (3) The Objectivity Principle requires business transactions and financial statements to be based upon objective and verifiable evidence.
- (4) To ensure the implementation of the consistency principle, the fund management companies shall establish relevant internal control mechanisms.
- (5) The monetary measurement assumption and the historical cost principle of

- traditional accounting have been undermined unprecedentedly by environment problem.
- (6) For each threat, you should assign ratings of risk impacts for each asset.
  - (7) As a rule, consumers look for the best values for what they spend while producers seek the best price and profit for what they have to sell.
  - (8) But despite their diversity, such benefits have one thing in common: They all eventually lead to higher revenue or reduced costs.
  - (9) The government should issue clear guidelines on the content of religious education.
  - (10) Our methodology starts with product and component evaluation.

## (B) Role Play

**Situation 1** Li Xia is a teacher of Xinhua Accounting Training School. And her colleague, Sun Xin, is a new teacher here and he is going to conduct his first class which aims at teaching students the Generally Accepted Principles in accounting. Now they are discussing the specific details on the teaching methods of this class.

**Situation 2** Hongda Company Limited informed Jiang Xin of taking an interview of aiming to recruit a new accountant. Now the interviewer Mr. Jiang is conducting the interview with the applicant Li Jia.

**Situation 3** Hu Jia and Li Jun are accountants of Pingcheng Company. Now they are discussing the accounting elements with each other.

## Project 2 Financial Statement Analysis

### 1. Situational Dialogues

#### Dialogue 1

*Situation: Mr. Li is the loan officer of Industrial and Commercial Bank of China, and now he is making a field survey about Anhua Sanitaryware Co., Ltd. The company's accountant Miss Hu is showing him the balance sheet of last year.*

H: Miss Hu      L: Mr. Li

H: Mr. Li, this is our company's balance sheet of last year. Please look it over.

L: OK, thanks.

H: Please take your time, and I welcome your questions at any time.

L: Well, Miss Hu, could you introduce some details about this table for me?

H: No problem. From this sheet, you can see that our company's total current assets were ¥3,762,000 while our fixed assets were ¥4,388,000. Meanwhile, the total liabilities were ¥3,360,000 including current liabilities which were up to ¥627,000 and fixed liabilities that were ¥2,733,000. Therefore, the gearing ratio was 41%. What do you think of this ratio?

L: I think it is acceptable to us. This data means that your company has strong debt paying ability, and this index is one of the most important consideration factors on deciding whether your company can get loan from our bank.

H: I totally agree with you. Are there any other problems?

L: Yes. It seems that the sources of the current assets are not very abundant. From this sheet, I can just find three items: cash at bank and on hand, account receivable and inventories.

H: Well, although we do not have many sources, our current assets are very steady for the amounts of cash and inventories take up nearly 70% of the total current assets. As a matter of fact, our company is trying its best to expand the sources of the current assets.



L: That sounds good. By the way, could you show me around the facilities of your company later? I want to examine the fixed assets in detail.

H: Sure. After we have finished looking over the balance sheet, I will take you to our factory.

L: Great. Sorry, but there is another question for you.

H: Go ahead.

L: The undistributed profits did not increase a lot. At the beginning of the year, it was ¥250,000, and at the end of the year it was ¥278,500, so the percentage of its increase is 11.4%. According to the recent economical situation in China, I don't think that this is a good figure.

H: This is really a problem. But in fact, it is also not a bad figure.

L: OK, I will discuss this issue with the head of your company. So now, can we go to visit the factory now?

L: No problem, this way please.

### Notes:

- (1) loan officer: people who work for banks and other financial institutions with the main objective to recommend individual and business loan applications for approval  
信贷员
- (2) field survey: collecting and gathering information at the local level by conducting primary surveys  
实地调查
- (3) balance sheet: a written statement of the amount of money and property that a company or person has, including amounts of money that are owed or are owing  
资产负债表
- (4) current asset: any asset reasonably expected to be sold, consumed, or exhausted through the normal operations of a business within the current fiscal year or operating cycle  
流动资产
- (5) fixed asset: also known as "tangible assets" or property, plant, and equipment, is a term used in accounting for assets and property that cannot easily be converted into cash  
固定资产
- (6) gearing ratio: a general term describing a financial ratio that compares some form of owner's equity (or capital) to borrowed funds  
杠杆比率
- (7) debt paying ability: a company's ability of repaying debts  
偿债能力
- (8) account receivable: any amount owed to a business as the result of a purchase of goods or services from it on a credit basis  
应收账款
- (9) inventory: a company's merchandise, raw materials, and finished and unfinished products which have not yet been sold  
存货