



高校硕士研究生学科英语系列精品教材

丛书主编 谢艳明

丛书副主编 王娜 胡红萍

# 管理英语

English for Management

主 编 冯 曼 胡 憐

副主编 余 芬 姚 芳 谢承凤



WUHAN UNIVERSITY PRESS

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## 前言



研究生英语教学改革在中南财经政法大学率先拉开从基础英语全面转向学科英语教学的帷幕。经过多年的积累和探索,我们推出了适合非英语专业研究生的学科英语系列教材,《管理英语》是该系列教材中的一本。

在教材编写中,我们以语言知识为经,以管理专业知识为纬,结合研究生专业英语学习的特点,构建了鲜明的“教”与“学”理念:“教”以建构主义教育理论为指导,突出研究生专业英语的任务导向型教学;“学”以主动学习(active learning)模式为重心,结合学知识学外语(learning by contents)的学习理念,促进学生的自我导向型学习;重视“教”与“学”的有机结合是本书的特色。

我们选取管理学领域里的热点话题,每个单元从国内外主流媒体中选取三篇与主题相关、难度适当的文章(其中第三篇与中国国情相关),系统安排学生进行知识准备、信息共享、课堂研读、深入讨论、扩展探究等一系列循序渐进的课堂活动,将属于本科阶段就应该掌握的语言知识和语言技能学习(如词汇、阅读理解、翻译等)放入课后练习,由学生根据自己的水平自主完成。通过这样课堂内外相结合的设计来实施“教”、“学”并重的理念,使不同水平的学习者拥有一定程度的学习自主性,根据自己的水平结合教学任务自主设定学习目标、选择学习资源。

课文内容涵盖管理领域内学术类、新闻类、综合类等有价值的文献,其中学术类文献还具有相应的难度与专业性。这些文献的选取紧密结合研究生日常使用的英语进行学习、科研、工作的实际需要,力求体现研究生专业英语教学与本科英语教学的不同,突出研究生专业英语教学的定位——克服英语学习瓶颈,提升专业学术英语水平。我们力图选取不同体裁的文章,通过话题层次延伸和主题聚焦,让学生掌握在信息化时代专业知识与信息的有效获取、快速加工、逻辑处理、批判创新等更高层次的语言运用技能,以说、写等语言输出活动带动语言输入效率,完成专业知识与语言知识的一体化训练。该教材能深化学生对专业英语的理解和运用,并培养其独立学习的学习方法和习惯,是一本系统性较强、立足学生需求、教学模式个性化的教材。

Reading One 是每个单元的重点, 配套课前练习, 要求学生上课之前就该单元主题广泛阅读并以知识树的形式准备背景知识, 学会与小组成员交流, 做到上课有备而来, 课中积极交流互动。教师可根据教学需要, 将学术英语技能分解成 10 个部分, 结合课文重点进行分项训练。课后练习围绕课文配有问题讨论、阅读判断、词汇练习、思维导图练习。其中思维导图练习是本教材独创的特色训练, 要求学生根据思维导图画出课文的信息结构, 并在此基础上进行信息重组得出另外不同的结论, 或者进行续写、续说。整个练习的编排从易到难, 循序渐进, 积极开拓学生思维, 激发学生学习潜能。最后, 我们还加设了管理英语翻译基础模块以配套研究生阶段需掌握外文资料翻译技能的要求。

Reading Two 是配套阅读, 主要训练学生的快速阅读能力, 并进一步巩固前面专业翻译技能。Reading Three 设有阅读讨论和扩展阅读板块, 鼓励学生学完本单元课程之后, 扩大相关主题的阅读范围, 就该领域的观点用专业语言进行评论和表达。教师可根据具体的教学情况, 引导学生积极思考个人研究领域与本专题相关的话题, 实现在工作中学、在生活中用, 让英语学习真正走进学生的工作和生活中去。

本教材的编写得到了武汉大学出版社和中南财经政法大学研究生院和外国语学院的大力支持, 在此谨表谢忱。

本书主编冯曼和胡悫负责全书的体例、结构、选材、编辑、统稿、校对和审核工作, 并分别承担了本书的第一、二单元和第三、四单元的内容编写; 副主编余芬负责第五、六单元, 姚芳负责第七、八单元, 谢承凤负责第九、十单元的编写工作。

因编者专业水平所限, 书中疏漏之处在所难免, 恳请广大同仁与读者提出宝贵意见, 帮我们再版时改进。

冯曼 胡悫

2015 年于武汉

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## **Unit One**

# **Sustainable Development**

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### **READING ONE**

#### **Environmental Accounting** **Where We Are Now, Where We Are Heading**

*By Joy E. Hecht*

The field of environmental accounting has made great strides in the past two decades, moving from a rather arcane endeavor to one tested in dozens of countries and well established in a few. But the idea that nations might integrate the economic role of the environment into their income accounts is neither a quick sell nor a quick process; it has been under discussion since the 1960s. Despite the difficulties and controversies described in this article, however, interest is growing in modifying national income accounting systems to promote understanding of the links between economy and environment.

Governments around the world develop economic data systems known as national income accounts to calculate macroeconomic indicators such as gross domestic product. Building a nation's economic use of the environment into such accounts is a response to several perceived flaws in the System of National Accounts (SNA), as defined by the United Nations and used internationally. One flaw in the SNA often cited is that the cost of environmental protection cannot be identified. Consequently, money spent to put pollution control devices on smokestacks increases GDP, even though the expenditure is not economically productive, some argue. These critics call for differentiating "defensive" expenditures from others within the accounts.

Also misleading is the fact that some environmental goods are not marketed though they provide economic value. Fuelwood gathered in forests, meat and fish gathered for consumption, and medicinal plants are examples. So are drinking and irrigation water, whose sale prices reflect the cost of distribution and treatment infrastructure, but not the water itself. While some countries do include such goods in their national income accounts, no standard practices exist for doing so. When nonmarketed goods are included in the accounts, they still cannot be distinguished from those that are marketed.

Valuing environmental services such as the watershed protection that forests afford and the crop fertilization that insects provide is difficult. Though some experts call for their inclusion in environmentally adjusted accounts, typically neither the economic value nor the degradation of these services is included. On the other hand, however, the alternate goods and services are needed to replace them — water treatment plants, for example — do contribute to GDP, which can be rather misleading.

Still another problem is that national income accounts treat the depreciation of manufactured capital and natural capital differently. Physical capital — a building or a machine, for instance — is depreciated in accordance with conventional business accounting principles, while all consumption of natural capital is accounted for as income. Thus the accounts of a country that harvests its forests unsustainably will show high income for a few years, but will not reflect the destruction of the productive forest asset. While opinions vary on how to depreciate natural capital, they converge on the need to do so.

Some proponents advocate simple “flag” indicators to alert policymakers to the broad role of the environment in the economy, for example, comparing conventional GDP with environmentally adjusted GDP, or conventional savings with so-called “genuine” savings that account for environmental factors. Both of these indicators can provide valuable warnings of the impacts of environmental degradation on an economy.

However, such flags are less useful in determining the source of environmental harm or identifying a policy response. For this reason, many economists place primary importance not on the bottom line, but on the underlying data used to build environmental accounts. These data can help answer such questions as how natural catastrophes like the fires that raged in Indonesia in the summer of 1998 may affect economic growth, or how environmental protection policies such as green taxes may affect the economy.

Environmental accounting is underway in several dozen countries, where bureaucrats, statisticians, and other proponents both foreign and domestic have initiated activities over the past few decades. Several countries have made continuous investments in building routine data systems which are integrated into existing statistical systems and economic planning activities. Others have made more limited efforts to calculate a few indicators, or analyze a single sector. Some of the earliest research on environmental accounting was done at RFF by Henry Peskin, working on the design of accounts for the United States.

One of the first countries to build environmental accounts is Norway, which began collecting data on energy sources, fisheries, forests, and minerals in the 1970s to address resource scarcity. Over time, the Norwegians have expanded their accounts to include data on air pollutant emissions. Their accounts feed into a model of the national economy, which policymakers use to assess the energy implications of alternate growth strategies. Inclusion of these data also allow them to anticipate the impacts of different growth patterns on compliance with international conventions on pollutant emissions.

More recently, a number of resource-dependent countries have become interested in measuring depreciation of their natural assets and adjusting their GDPs environmentally. One impetus for their interest was the 1989 study “Wasting Assets: Natural Resources in the National Income Accounts”, in which Robert Repetto and his colleagues at the World Resources Institute estimated the depreciation of Indonesia’s forests, petroleum reserves, and soil assets. Once adjusted to account for that depreciation, Indonesia’s GDP and growth rates both sank significantly below conventional figures. While “Wasting Assets” called many to action, it also operated as a brake, leading many economists and statisticians to warn against a focus on green GDP, because it tells decision-makers nothing about the causes or solutions for environmental problems.

Since that time, several developing countries have made long-term commitments to broad-based environmental accounting. Namibia began work on resource accounts in 1994, addressing such questions as whether the government has been able to capture rents from the minerals and fisheries sectors, how to allocate scarce water supplies, and how rangeland degradation affects the value of livestock.

The Philippines began work on environmental accounts in 1990. The approach used there is to build all economic inputs and outputs into the accounts, including nonmarketed goods and services of the environment. Thus Filipinos estimate monetary values for such items as gathered fuelwood and the waste disposal services provided by air, water, and land; they then add in direct consumption of such services as recreation and aesthetic appreciation of the natural world. While their methodology is controversial, these accounts have provided Philippine government agencies and researchers with a rich array of data for policymaking and analysis.

How environmental accounting is being done varies in a number of respects, notably the magnitude of the investment required, the objectivity of the data, the ability to compare different kinds of environmental impacts, and the kinds of policy purposes to which they may be applied. Here are some of the methods currently in use.

**Natural resource accounts.** These include data on stocks of natural resources and changes in them caused by either natural processes or human use. Such accounts typically cover agricultural land, fisheries, forests, minerals and petroleum, and water. In some countries, the accounts also include monetary data on the value of such resources. But attempts at valuation raise significant technical difficulties. It is fairly easy to track the value of resource flows when the goods are sold in markets, as in the case of timber and fish. Valuing changes in the stocks, however, is more difficult because they could be the result either of a physical change in the resource or of a fluctuation in market price.

For environmental goods and services that are not sold, it is that much harder to establish the value either of the flow or of a change in stock. However, even physical data can be linked to the economy for policy purposes. For example, changes in income can sometimes be traced to changes in the resource base or to the impact of environmental catastrophes on the economy.

**Emissions accounting.** Developed by the Dutch, the National Accounting Matrix including Environmental Accounts (NAMEA) structures the accounts in a matrix, which identifies pollutant emissions by economic sector. Eurostat, the statistical arm of the European Union, is helping EU members apply this approach as part of its environmental accounting program. The physical data in the NAMEA system are used to assess the impact of different growth strategies on environmental quality. Data can also be separated by type of pollutant emission to understand the impact on domestic, transborder, or global environments. If emissions are valued in monetary terms, these values can be used to determine the economic cost of avoiding environmental degradation in the first place, as well as to compare costs and benefits of environmental protection.

**Disaggregation of conventional national accounts.** Sometimes data in the conventional accounts are taken apart to identify expenditures specifically related to the environment, such as those incurred to prevent or mitigate harm, to buy and install protection equipment, or to pay for charges and subsidies. Over time, revelation of these data makes it possible to observe links between changes in environmental policy and costs of environmental protection, as well as to track the evolution of the environmental protection industry.

While these data are of obvious interest, some people argue that looking at them in isolation can be misleading. For example, while end-of-pipe pollution control equipment is easily observed, new factories and vehicles increasingly are lowering their pollutant emissions through product redesign or process change rather than relying on special equipment. In such cases, no pollution control expenditures would show up in the accounts, yet environmental performance might be better than in a case where expenditures do show up.

**Value of nonmarketed environmental goods and services.** Considerable controversy exists over whether to include the imputed value of nonmarketed environmental goods and services in environmental accounts, such as the benefits of an unpolluted lake or a scenic vista. On the one hand, the value of these items is crucial if the accounts are to be used to assess tradeoffs between economic and environmental goals. Otherwise, the accounts can end up reflecting the costs of protecting the environment without in any way reflecting the benefits. On the other hand, some people feel that valuation is a modeling activity that goes beyond conventional accounting and should not be directly linked to the SNA. The concern underlying their view is that it is difficult to standardize valuation methods, so the resulting accounts may not be comparable across countries or economic sectors within a country.

**Green GDP.** Developing a gross domestic product that includes the environment is also a matter of controversy. Most people actively involved in building environmental accounts minimize its importance. Because environmental accounting methods are not standardized, a green GDP can have a different meaning in each project that calculates it, so values are not comparable across countries. Moreover, while a green GDP can draw attention to policy problems, it is not useful for figuring out how to resolve them. Nevertheless, most accounting

projects that include monetary values do calculate this indicator. Great interest in it exists despite its limitations.

### New Words and Proper Terms

arcane	adj. 神秘的, 秘密的
watershed	n. 分水岭; 分水岭区域
degradation	n. 下降; 退化
depreciation	n. 折旧; 贬值
manufactured capital	制造资本
natural capital	自然资本
converge	v. 汇集; 集中
magnitude	n. (尺寸、规模、重要性等)大的程度
transborder	adj. 跨境的; 交界的
disaggregation	n. 分解; 分散
mitigate	v. 缓解
revelation	n. 揭露
end-of-pipe	末端的; 终端的
imputed value	估算价值
vista	n. 远景; 展望
tradeoff	n. 权衡
valuation	n. 估价
standardized	adj. 标准化的

### Notes

1. physical capital: 物质资本, 是指长期存在的生产物资形式, 如机器、设备、厂房、建筑物、交通运输设施等。
2. genuine saving: 真实储蓄

### Exercises

Warm-up exercise:

Before coming to the class, read extensively (at least 10 articles) around the topic of the unit, note down important terms and phrases, and place them in proper positions of the knowledge tree diagram. Please note that the connection between terms shall be logical. Present your knowledge tree diagram to your group members, 'integrate it with others' and get it grow.

## I. Questions for discussion.

1. How many subtopics have been introduced to explain the theme? Please provide a subtitle for each subtopic.
2. What do you think can follow the current ending of the article?
3. Describe the difficulties that environmental accounting is facing as presented in the article and offer your solutions.
4. How do countries differ from each other when handling environmental accounts?
5. The author mentioned five methods of conducting environmental accounting. In groups, discuss the strengths and limitations of each.

## II. Choose the best answer for each of the following according to the text.

1. Which of the following nonmarketed goods is not included in the national accounts by some countries according to the text?
  - A. Meat and fish gathered for consumption.
  - B. Fuelwood gathered in forest.
  - C. Drinking and irrigation water.
  - D. Plants gathered in forest.
2. Which of the following problem is not mentioned in the text as one of several flaws in the SNA?
  - A. The cost of environmental protection cannot be distinguished.
  - B. Nonmarketed goods cannot be differentiated from marketed goods in the accounts.
  - C. SNA treat the depreciation of manufactured capital and natural capital equally.
  - D. It is difficult to value environmental services.
3. Some proponents suggest simple “flag” indicators could be best adopted to \_\_\_\_\_.
  - A. identify a policy response
  - B. offer warnings of impacts of environmental degradation on an economy
  - C. locate the source of environmental harm
  - D. determine the economic costs of environmental protection
4. Policymakers in Norway use environmental accounts to handle \_\_\_\_\_.
  - A. climate change
  - B. pollutant emissions
  - C. resource scarcity
  - D. taxes problems
5. The word “revelation” in line 16, page 4 is closest in meaning to “\_\_\_\_\_”.
  - A. disclosure
  - B. exposure
  - C. valuation
  - D. prevention

## III. Vocabulary:

<i>degradation</i>	<i>converge</i>	<i>magnitude</i>	<i>standardized</i>
<i>transborder</i>	<i>valuation</i>	<i>tradeoff</i>	<i>mitigate</i>
<i>depreciation</i>	<i>impute</i>	<i>vista</i>	<i>revelation</i>

**A. Fill in the following blanks with the given words.**

1. A \_\_\_\_\_ is a surprising or interesting fact that is made known to people.
2. If ideas, policies, aims, etc., \_\_\_\_\_, they become very similar or the same.
3. If you talk about the \_\_\_\_\_ of something, you are talking about its great size, scale, or importance.
4. A \_\_\_\_\_ is a vision of a situation or of a range or possibilities.
5. A \_\_\_\_\_ is an exchange that occurs as a compromise.
6. The \_\_\_\_\_ of land or of the environment is the process of its becoming damaged and poorer, for example because of the effects of pollution, industry, and modern agricultural methods.
7. If you talk about something or a method has been \_\_\_\_\_, you mean it has been brought into conformity with a standard.
8. If you talk about the \_\_\_\_\_, you are talking about a reduction in the value or price of something.
9. A \_\_\_\_\_ is a judgment that someone makes about how much money something is worth.
10. To \_\_\_\_\_ something means to make it less unpleasant, serious, or painful.

**B. Fill in the following blanks with the listed words above, change the word form properly for the blank if necessary.**

1. Application software licenses and middleware licenses contribute just under 25% each to our company \_\_\_\_\_.
2. However, vaccine safety campaigners say the \_\_\_\_\_ should reawaken debate on the way they are manufactured.
3. Our previously opposed views are beginning to \_\_\_\_\_.
4. There are serious problems of land \_\_\_\_\_ in some arid zones.
5. This offered the most efficient and hence effective \_\_\_\_\_ between risk and return.
6. It is important to emphasize the \_\_\_\_\_ of the infrastructure deficit in developing countries.
7. Exchange programs open up new \_\_\_\_\_ for students.
8. Usually, this can be heard during times when the market experiences movement of extreme

price appreciation, or price \_\_\_\_\_.

9. The deal enables developers to more easily develop games for both countries through \_\_\_\_\_ technology.

10. On-going and increased efforts to \_\_\_\_\_ climate change through reduction in greenhouse gases are therefore crucial.

#### IV. Mindmap drawing exercise.

Read the text thoroughly and draw a detailed mindmap of it, with no complete sentences but key words enough to express the idea. With the help of this mindmap, you shall be able to reorganize the information and add at least one point to orally revise the text for your own use.

## READING TWO

### **Five-year Action Agenda by Secretary-General Highlighting Killer Diseases, Sustainable Development, Preventive Approaches as Priorities**

*Adapted from <http://www.un.org/News/Press/docs/2012/sgsm14081.doc.htm>*

Environmental, economic and social indicators tell us that our current model of progress is unsustainable. Climate change is destroying our path to sustainability. Ours is a world of looming challenges and increasingly limited resources.

Sustainable development offers the best chance to adjust our course. That is why I placed this challenge at the top of the list. In this challenge, as in all others, we must pay special attention to the needs and priorities of Africa. First, we are working on a final push to achieve the Millennium Development Goals.

In the next five years, we will wipe out five of the world's major killers. We will end deaths from malaria, polio, new pediatric HIV infections and maternal and neonatal tetanus. And we will reduce measles mortality by 95 percent. We will also fully implement the global strategy on women's and children's health to save tens of millions of lives, including by providing reproductive health services.

We will also tackle extreme poverty and hunger. We will focus on inequalities, with particular emphasis on countries with special needs and those that have not achieved sufficient progress. We are preparing to unlock the potential of current and future generations by ending the hidden disgrace of stunting that affects more than 170 million children under five years of age. That is one child in every four. We are also preparing to empower future generations by offering quality, relevant and universal education to meet the challenges of the twenty-first century.

Looking beyond 2015, we are working to forge consensus on a new generation of sustainable development goals that build on the Millennium Development Goals — goals that will provide equitable economic and social progress that respects our planet's environmental boundaries. I will appoint a senior adviser to coordinate these efforts on my behalf.

Next Monday, President [Tarja] Halonen of Finland and President [Jacob] Zuma of South Africa will deliver the final report of my Global Sustainability Panel. Its recommendations can help to guide success at the "Rio+20" Conference. We will mobilize the United Nations system to address the building blocks of sustainable development — from food and nutrition security to sustainable energy for all, from sustainable transportation and universal access to safe drinking water to adequate sanitation and the improved governance of our oceans.