

◆ 高等学校“十二五”规划教材

商务英语

BUSINESS ENGLISH



主 编 张卫莉 艾小娟
副主编 董勇英 王 凤 王 蕾



西安电子科技大学出版社
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内 容 简 介

本书是经管类专业英语教材,内容选自近年欧美管理类英文原著及特定相关领域的理论前沿论文,选文语言地道,覆盖面全。本书共有12个单元,涵盖了管理伦理、战略管理、管理创新与组织发展、知识管理、跨文化管理、人力资源管理、财会管理、运营管理、管理信息系统、逆向物流衍生金融工具与拍卖理论等主题。

本书可作为各类大专院校的经济管理类专业本科生的教学用书,也可作为经济管理类研究生(含 MBA)的教学参考书。此外,本书亦可作为从事经济管理实务或对其感兴趣的人士拓展视野,掌握经济管理知识,提高专业语言技能的自学教材和参考书。

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前 言

随着我国改革开放的不断深入,经济发展的机制越来越灵活,经济发展的活力越来越强,经济的国际化程度也在不断加深。英语对开展对外经济合作的重要性是毋庸置疑的,在商务交流中,专业英语的知识储备和应用能力是更为关键的问题。经管类学生需要加强专业英语的阅读能力,扩大专业词汇量,培养语感,提高吸收国外先进信息的能力,并为自己在今后生产和科研中可能的国际合作打下坚实的英语基础。经过专业英语的学习,学生应能比较顺利地阅读和翻译专业外文资料,具有听、说、写的基础,并初步地可以之作为工作语言,顺利从事相关的业务活动。

本书涵盖了工商管理、信息管理、经济学、电子商务等专业学生所需的专业英语方面的宽口径基础知识,共设计了 12 个主题单元,各单元包含了主课文、延伸阅读,主课文后有词汇、课后注解和针对性的练习,在延伸阅读后附有词汇与讨论题。内容安排有利于培养学生巩固已学过的英语语言知识和技能,掌握管理领域的专业词汇并熟悉有关的语言现象,培养和提高专业英语阅读、翻译、写作和会话能力。

本教材具有以下特点:

(1) 选材新,时代感强:选用资料均为 2005—2006 年之后的,尤其是来自于论文的资料;选用了商业伦理、管理创新、知识管理、跨文化管理等多种与 modern management 新发展相关的主题资料,凸显时代感。

(2) 语言原汁原味,课文难度适中:选材的权威性和可读性并重,同时重视专业英语对学生从基础课程向专业课程学习(含双语教学和全英教学设计)的过渡性功能。

(3) 内容丰富又有知识系统:主题众多,各部分主题明确标示于单元之前,各主题分别涉及经管类课程的概论与分论部分。

(4) 配备多种形式练习题目,注重学习综合应用能力的培养。

(5) 编写队伍阵容强大,整体水平较高:各主题均由相关研究领域的专业老师精选完成,其中半数以上有海外学习背景,多人长期在专业课程双语和全英教学一线辛勤工作,由大学英语老师共同编写,保证了质量。

(6) 给教师提供了审定的参考译文和习题答案，并开辟教师后续长期沟通的专业平台。

参加本教材编写的有来自西安电子科技大学的张卫莉、王瑛、孙蕾、黄丽娟、董勇英和刘文静，西北工业大学的艾小娟，西北大学的王凤、米丹，其中张卫莉和董勇英负责统稿工作，艾小娟负责审阅书稿，并提出了宝贵意见，米丹对本教材的校稿付出了辛苦的劳动。

限于编写的时间和水平，书中难免存在不足之处，敬请广大读者批评指正。

编者
2013年1月

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Unit 1

Text Ethics and Business Ethics: A General View

Ethics (or moral philosophy) is a broad field of inquiry that addresses a fundamental query that all of us, at least from time to time, inevitably think about—namely, How should I live my life? That question, of course, leads to others, such as, What sort of person should I strive to be? What values are important? What standards or principles should I live by? Exploring these issues immerses one in the study of right and wrong. Among other things, moral philosophers and others who think seriously about ethics want to understand the nature of morality, the meaning of its basic concepts, the characteristics of good moral reasoning, how moral judgments can be justified, and, of course, the principles or properties that distinguish right actions from wrong actions. Thus, ethics deals with individual character and with the moral rules that govern and limit our conduct. It investigates questions of right and wrong, fairness and unfairness, good and bad, duty and obligation, and justice and injustice, as well as moral responsibility and the values that should guide our actions.

You sometimes hear it said that there's a difference between a person's ethics and his or her morals. This can be confusing because what some people mean by saying that something is a matter of ethics (as opposed to morals) is often what other people mean by saying that it is a matter of morals (and not ethics). In fact, however, most people (and most philosophers) see no real distinction between a person's "morals" and a person's "ethics." And almost everyone uses "ethical" and "moral" interchangeably to describe people we consider good and actions we consider right, and "unethical" and "immoral" to designate bad people and wrong actions. This book follows that common usage.

Business and Organizational Ethics

The primary focus of this book is ethics as it applies to business. **Business ethics** is the study of what constitutes right and wrong, or good and bad, human

conduct in a business context. For example, would it be right for a store manager to break a promise to a customer and sell some hard-to-find merchandise to someone else, whose need for it is greater? What, if anything, should a moral employee do when his or her superiors refuse to look into apparent wrongdoing in a branch office? If you innocently came across secret information about a competitor, would it be permissible for you to use it for your own advantage?

Recent business scandals have renewed the interest of business leaders, academics, and society at large in ethics. For example, the Association to Advance Collegiate Schools of Business, which comprises all the top business schools, has introduced new rules on including ethics in their curricula, and the Business Roundtable recently unveiled an initiative to train the nation's CEOs in the finer points of ethics. But an appreciation of the importance of ethics for a healthy society and a concern, in particular, for what constitutes ethical conduct in business go back to ancient times. The Roman philosopher Cicero (106-43 B.C.), for instance, discussed the example, much debated at the time, of an honest merchant from Alexandria who brings a large stock of wheat to Rhodes where there is a food shortage. On his way there, he has seen other traders setting sail for Rhodes with substantial cargos of grain. Should he tell the people of Rhodes that more wheat is on the way, or say nothing and sell at the best price he can? Some ancient ethicists argued that although the merchant must declare defects in his wares as required by law, as a vendor he is free—provided he tells no untruths—to sell his goods as profitably as he can. Others, including Cicero, argued to the contrary that all the facts must be revealed and that buyers must be as fully informed as sellers.

“Business” and “businessperson” are broad terms. “Business” may denote a corner hot-dog stand or a multinational corporation that operates in several countries. A “businessperson” may be a gardener in business for herself or a company president responsible for thousands of workers and millions of shareholder dollars. Accordingly, the word **business** will be used here simply to mean any organization whose objective is to provide goods or services for profit. **Businessperson** are those who participate in planning, organizing, or directing the work of business.

But this book takes a broader view as well because it is concerned with moral issues that arise anywhere that employers and employees come together. Thus, it addresses organizational ethics as well as business ethics. An organization is a

group of people working together to achieve a common purpose. The purpose may be to offer a product or a service primarily for profit, as in business. But the purpose also could be health care, as in medical organizations; public safety and order, as in law-enforcement organizations; education, as in academic organizations; and so on. The cases and illustrations presented in this book deal with moral issues and dilemmas in both business and nonbusiness organizational settings.

People occasionally poke fun at the idea of business ethics, declaring that the term is a contradiction or that business has no ethics. Such people take themselves to be worldly and realistic. They think they have a down-to-earth idea of how things really work. In fact, despite its pretense of sophistication, their attitude is embarrassingly naive. It shows that they have little grasp of the nature of ethics and only a superficial understanding of the real world of business. After you read this book, you will perhaps see the truth of this judgment.

Moral Versus Nonmoral Standards

Moral questions differ from other kinds of questions. Whether your office computer can copy a pirated DVD is a factual question. By contrast, whether you should copy the DVD is a moral question. When we answer a moral question or make a moral judgment, we appeal to moral standards. These standards differ from other kinds of standards.

Wearing shorts and a T-shirt to a formal dinner party is boorish behavior. Murdering the King's English with double negatives violates the basic conventions of proper language usage. Photographing the finish of a horse race with low-speed film is poor photographic technique. In each case a standard is violated—fashion, grammatical, technical—but the violation does not pose a serious threat to human well-being.

Moral standards are different because they concern behavior that is of serious consequence to human welfare, that can profoundly injure or benefit people. The conventional moral norms against lying, stealing, and killing deal with actions that can hurt people. And the moral principle that human beings should be treated with dignity and respect uplifts the human personality. Whether products are healthful or harmful, work conditions safe or dangerous, personnel procedures biased or fair, privacy respected or invaded are also matters that seriously affect human well-being. The standards that govern our conduct in these matters are moral standards.

A second characteristic follows from the first. Moral standards take priority over other standards, including self-interest. Something that morality condemns—for instance, the burglary of your neighbor's home—cannot be justified on the nonmoral grounds that it would be a thrill to do it or that it would pay off handsomely. We take moral standards to be more important than other considerations in guiding our actions.

A third characteristic of moral standards is that their soundness depends on the adequacy of the reasons that support or justify them. For the most part, fashion standards are set by clothing designers, merchandisers, and consumers; grammatical standards by grammarians and students of language; technical standards by practitioners and experts in the field. Legislators make laws, boards of directors make organizational policy, and licensing boards establish standards for professionals. In those cases, some authoritative body is the ultimate validating source of the standards and thus can change the standards if it wishes. Moral standards are not made by such bodies. Their validity depends not on authoritative fiat but rather on the quality of the arguments or the reasoning that supports them. Exactly what constitutes adequate grounds or justification for a moral standard is a debated question, which, as we shall see in Chapter 2, underlies disagreement among philosophers over which specific moral principles are best.

Although these three characteristics set moral standards apart from other standards, it is useful to discuss more specifically how morality differs from three things with which it is sometimes confused: etiquette, law, and professional codes of ethics.

☺ Words & Expressions

ethics ['eθiks] n. 伦理学; 伦理观; 道德标准

moral ['mɔrəl, 'mɔ:-] adj. 道德的; 精神上的; 品性端正的 n. 道德; 寓意

property ['prɒpəti] n. 性质, 性能; 财产; 所有权

reason ['ri:zən] n. 理由; 理性; 动机 vi. 推论; 劝说 vt. 说服; 推论; 辩论

interchangeably [intə'tʃeindʒəbli] adv. 可交换地

primary ['praɪməri] adj. 主要的; 初级的; 基本的

constitute ['kɒnstɪtju:t] vt. 组成, 构成; 建立; 任命

merchandise ['mætʃəndaɪz, -daɪs] n. 商品; 货物 vt. 买卖; 推销 vi. 经商

- appreciation** [ə, pri: 'fi: eiʃən] n. 了解; 欣赏, 鉴别; 增值; 感谢
- defect** ['di: fekt, di'f-] n. 缺点, 缺陷; 不足之处 vi. 变节; 叛变
- ware** [wɛə] n. 货物; 陶器, 器皿; 制品; 器具;
- denote** [di'neut] vt. 表示, 指示
- address** [ə'dres] vt. 解决; 演说; 从事; 忙于; 向……致辞
- enforcement** [in'fɔ: smənt] n. 执行, 实施; 强制
- dilemma** [di'lemə, dai-] n. 困境; 进退两难; [逻辑学]两刀论法
- setting** ['setiŋ] n. (事件发生的)背景; 地点; 环境; 安装; 布置; 档位
- contradiction** [, kɒntrə'dikʃən] n. 矛盾; 否认; 反驳
- worldly** ['wɜ:ldli] adj. 世俗的; 世间的; 尘世的 adv. 世俗地; 世故地
- sophistication** [sə'fisti'keiʃən] n. 复杂(性); 先进; 诡辩; 老于世故; 有教养
- embarrassingly** [im'bærəsɪŋli] adv. 使人尴尬地; 令人难堪地 adj. 为难的
- naive** [nɑ:'i:v] adj. 天真的, 幼稚的
- pirate** ['paɪərɪt] n. 海盗; 盗版; 侵犯专利权者 vt. 掠夺; 翻印; 剽窃 vi. 做海盗; 从事劫掠
- pirated** ['paɪərɪtɪd] adj. 盗版的
- violate** ['vaɪəleɪt] vt. 违反; 侵犯, 妨碍; 亵渎
- consequence** ['kɒnsɪkwəns] n. 结果; 重要性; 推论
- profoundly** [prəu'faundli] adv. 深刻地; 深深地; 极度地
- bias** ['baɪəs] n. 偏见; 偏爱; 斜纹; 乖离率[复数 biases] vt. 使存偏见 adj. 偏斜的 adv. 偏斜地
-
- a matter of** ……的问题; 大约
- come across** 碰到, 偶遇; 无意中发现; 讲得清楚明白; 给人……印象
- appeal to** 呼吁; 上诉; 求助于, 要求; 对……有吸引力
- take priority over** 优先于, 比……更优先
- the King's English** 标准英语

Notes

1. the Association to Advance Collegiate Schools of Business(AACSB) 国际精英商学院协会

该协会成立于 1916 年, 国内一般也称之为美国管理商学院联合会, 是

一个由商学院、社团和其他机构组成的非营利组织，致力于提高和促进工商管理学和会计学高等教育水平，是工商管理专业和会计学专业学士、硕士、博士等学位项目的首要认证机构。其发起成员包括哈佛大学、哥伦比亚大学、康乃尔大学、宾夕法尼亚大学、耶鲁大学、威斯康星大学等。在世界 MBA 教育与商学院的发展过程中先后出现了与 MBA 教育有关的三大国际认证体系，分别是 AACSB(国际精英商学院协会)、EQUIS(欧洲质量发展认证体系)和 AMBA(国际 MBA 协会)，三者中当数 AACSB 资格最老、含金量最高，获得 AACSB 认证的商学院也随即被视为教学质量一流的商学院。

2. the Business RoundTable(BRT) 商业圆桌会议

作为另一个有影响力的商业联盟，商业圆桌会议是美国大公司首席执行官组成的一个政治上保守的组织，其目的是促进形成有利于企业的公共政策。在击败 1975 年的一项反托拉斯法案和 1977 年的拉尔夫·纳德的一个消费者保护机构的计划中，商业圆桌会议一直扮演着关键的角色。在财政政策方面，商业圆桌会议在扩大里根政府的减税计划，使之包括大幅减少企业税收方面立下了汗马功劳。在贸易政策方面，它主张开放对美国贸易和投资国外市场。商业圆桌会议也成功地阻止了将使董事会和首席执行官对股东承担更多责任的公司治理方面的变化。在小布什当政时期，它“强烈支持通过《不让一个孩子落后的法案》(2002)(No Child Left Behind Act of 2002, NCLB)的议案”，并与各州在法案实施上积极合作。商业圆桌会议也是一个旨在扩大或保持在大公司中的管理者们的权利/权力(administrators' rights/power)的重要游说机构，它已经被股东民主和所有者权益的倡导者们认定为公司治理变革中的一种主要阻碍力量。他们声称，通过游说美国证券交易委员会、纽约证交所和其他监管和自律机构(the SEC, the NYSE, and other regulatory and self-regulatory institutions)，商业圆桌会议试图限制股东代理权及股东提名董事的权力(limit shareholders proxy rights and the power to nominate directors)。该组织的批评者认为商业圆桌会议不会代表公司股东去争取利益，而只是关注提高管理者的权力与薪酬，从而减少了公司所有者(股东)的收益。

Exercises

I. Comprehension and discussion: Based on what you have just read in the text and other materials from the various sources of local newspaper, TV shows and the Internet, answer the following questions individually or in a group.

1. What is Business Ethics? Is it the necessary cost for any enterprise,

including those don't really cause environment pollution problems?

2. What's new on local newspaper that can explain the social responsibility support from real enterprises?

3. Does it really pay off for those enterprises to make extra effort compared to those seemingly more "smart" ones with their investment into social responsibility being the least share?

4. Give an example to show the etiquette rules in social life and make a judgment on whether it has a close relationship to moral standard?

5. Discuss the difference between laws and moral standards.

II. Vocabulary: Fill in the blanks with an appropriate word or phrase from the box. Change the form if necessary.

fundamental	standard	lead to	distinguish
deal with	investigate	obligation	violate

1. The record heaviest rain in over six decades and the lack of proper regular maintenance in too long a period _____ the collapse of the 2-story ancient building.

2. We will argue in this and subsequent extracts from a new book that ethics do matter in business because they underpin trust, which is _____ to business relations.

3. When we see the provision in laws, rights and _____ are the things we may easily find.

4. The policemen _____ the tragic road accident of over 30 deaths and found the coach driver was the one to blame for his negligence.

5. In each case a standard is _____—fashion, grammatical, technical—but the violation does not pose a serious threat to human well-being.

6. Though the two pictures are similar in its design structure, the _____ is obvious.

7. It is suggested that the quality _____ for foodstuff companies be updated to better guard against the security and health of the public.

8. The stories in Fables of Aesop are full of fun and inspiration, when many may use them to handle their daily lives with wisdom, managers may use them to the complicated business operation.

8
III. **Translation:** Give the equivalent expressions of the following phrases and sentences in English.

1. moral judgment
2. business ethics
3. business scandals
4. business and nonbusiness organizational settings
5. Businesspeople are those who participate in planning, organizing, or directing the work of business.
6. Take the difference in company ethics, for instance, which worries plenty of rich-world managers.
7. Murdering the King's English with double negatives violates the basic conventions of proper language usage.
8. Moral standards take priority over other standards, including self-interest.
9. Schools are putting together courses on the history of financial crises and revamping their classes on ethics.
10. We take moral standards to be more important than other considerations in guiding our actions.

IV. **Writing:** Please write an article on the following topic with no less than 200 words.

It is said that morality and law are the necessary parts of ethics, demonstrate your opinion on the relationship of the three concepts with cases.

Extensive Reading

How Does Ethics Work in Ecosystem Protection?

Business and Ecology

To deal intelligently with the question of business's responsibilities for the environment, one must realize that as business uses energy and materials, discharges waste, and generates products and services, it is functioning within an ecological system. **Ecology** refers to the science of the interrelationships among organisms and their environments. The operative term is "interrelationships," implying that an interdependence exists among all entities in the environment. In

particular, we must not forget that human beings are part of nature and thus intricately connected with and interrelated to the natural environment.

Ecosystems

In speaking about ecological matters, ecologists frequently use the term **ecosystem**, which refers to a total ecological community, both living and nonliving. Webs of interdependency structure ecosystems. Predators and prey, producers and consumers, hosts and parasites are linked together, creating interlocking mechanisms—checks and balances—that stabilize the system. A change in any one element can have ripple effects throughout the system.

Every living organism affects its environment, yet *Homo sapiens* possesses the power to upset dramatically the stability of natural ecosystems. In particular, many human commercial activities (for example, using pesticides and establishing oil fields) have unpredictable and disruptive consequences for ecosystems. For example, farmers in the Midwest use nitrogen fertilizer liberally. Excess nitrogen runs off their fields and finds its way into the Mississippi River and eventually into the Gulf of Mexico. There, in what has historically been the nation's best shrimping grounds, it has created what is known as the dead zone, where the water is devoid of life to about 10 feet below the surface. This dead zone has now grown to about 8,500 square miles, an area the size of New Jersey.

Nevertheless, tampering with ecosystems does not always have injurious effects. Sometimes unforeseen benefits result, as was true years ago when oil and gas drilling expanded into the Gulf. Much to everyone's surprise, the operational docks, pipes, and platforms provided a better place for lower forms of life to attach themselves than the silt-laden sea ever did. This in turn increased the fish catch in the area. But even in fortuitous instances like this, environmental intrusions affect the integrity of ecosystems. And that's the point. Because an ecosystem represents a delicate balance of interrelated entities, the introduction of any new element, whether biotic or abiotic, can disrupt it. And we are not usually so lucky in the results. Dr. Paul Ehrlich, one of the best-known exponents of ecological awareness, put the matter succinctly. "There are a number of ecological rules it would be wise for people to remember," Ehrlich said. "One of them is that there is no such thing as a free lunch. Another is that when we change something into something else, the new thing is usually more dangerous than what we had originally."