

全国高等职业教育专业英语系列规划教材

商务英语 理论与实务

蒋景东 主编



 机械工业出版社
CHINA MACHINE PRESS


教师免费下载
www.cmpedu.com

赠电子课件

全国高等职业教育专业英语系列规划教材

商务英语理论与实务

主 编 蒋景东
副主编 黄雪英 李鸿杰 周广宇
参 编 项 燕 杨爱美 邱国丹



机械工业出版社

本书根据作者多年的商务英语教学实践经验编写而成，将专业知识划分为若干个情境，对内容进行提炼和整合，突出专业性和实用性，达到以情景任务驱动教学的目的。

本书共分7个情境，内容涉及商务绪论、跨文化交际、人力资源、市场营销、企业管理、国际贸易、金融学。本书以语言为基础，以商科知识为依托，同时强调专业语言的使用能力培养，突出实训，强调专业知识和商科语言的模块整体性和情境性，注重可操作性和模拟性。

本书适合作为高职高专商务英语专业教材，也适用于想学习商务英语知识的读者，还可以作为一般商务和其他商科专业学生的参考用书，帮助提高涉外岗位所需的实际英语和专业知识运用能力。

为方便教学，本书配备电子课件等教学资源。凡选用本书作为教材的教师均可登录机械工业出版社教材服务网 www.cmpedu.com 免费下载。如有问题请致信 cmpgaozhi@sina.com，或致电 010-88379375 联系营销人员。

图书在版编目 (CIP) 数据

商务英语理论与实务/蒋景东主编. —北京: 机械工业出版社, 2009. 4
(全国高等职业教育专业英语系列规划教材)
ISBN 978-7-111-26653-2

I. 商… II. 蒋… III. 商务—英语—高等学校: 技术学校—教材
IV. H31

中国版本图书馆 CIP 数据核字 (2009) 第 042822 号

机械工业出版社 (北京市百万庄大街 22 号 邮政编码 100037)

策划编辑: 刘子峰 于奇慧 责任编辑: 刘子峰

封面设计: 赵颖喆 责任印制: 洪汉军

北京瑞德印刷有限公司印刷 (三河市胜利装订厂装订)

2009 年 5 月第 1 版第 1 次印刷

184mm × 260mm · 18.5 印张 · 454 千字

0001—4000 册

标准书号: ISBN 978-7-111-26653-2

定价: 30.00 元

凡购本书, 如有缺页、倒页、脱页, 由本社发行部调换

销售服务热线电话: (010) 68326294

购书热线电话: (010) 88379639、88379641、88379643

编辑热线电话: (010) 68354423

封面无防伪标均为盗版

前 言

本书的主旨是培养涉外商务英语人才，满足市场对商务英语人才的各个方面的需求。学习商务英语的根本目的是使用英语去处理涉外商务，它涉及商务的各个方面。因此，本书的编写是以商科知识为依托，来培养学生使用英语去处理实际商务问题的能力。

本书的编写完全按照高职高专商务英语人才培养的目标运作，在编写理念、组织形式和运作方式上进行了一系列的更新和创新，是作者对以往教材编写体系的一次大胆改革。在本书的编写过程中，主要突出了以下3个教学理念：

1. 以为从事涉外商务活动的企业培养具有开阔的国际视野、扎实的语言基本功、系统的国际商务知识、较强的跨文化交际能力的应用型商务英语专门人才为目标。

2. 在知识结构方面，要求学生熟悉经济学、管理学、金融学和国际贸易等方面的基础商务理论。

3. 在能力方面，注重培养学生的语言应用能力、商务实践能力和跨文化沟通能力。同时，通过实训提高学生的团队协作精神。

基于以上考虑，本书遵循了下列编写原则和思路：

1. 突出专业教育的特点，使专业知识条理化、系统化。根据商务英语专业的培养目标，本书的内容涵盖涉外商务活动的各个层面，包括商务绪论、跨文化交际、人力资源、市场营销、企业管理、国际贸易、金融学等专业知识内容。

2. 突出任务驱动的实用性。根据情境设置任务，突出任务的技能与训练。

3. 突出专业知识的实用阅读。在每个任务之后，均安排了专业知识阅读训练，扩大学生专业知识的层面，避免先前学习过程中只偏重语言学习的弊端。

4. 突出实践性。在每一个任务学习之前，都通过案例引出要学习的专业内容，具有实用性和可操作性的特点，而且在理论学习结束之后，每个任务又都相应地安排了实训的内容，具有情境性、趣味性和可模拟性等特点。

本书为国家示范性高职建设院校——温州职业技术学院的“高职商务英

语课程改革——情境模块教学应用 (WZYJG0713)”课题之成果。参与本书编写的院校还包括国家示范性院校——广东番禺职业技术学院、安徽机电职业技术学院，以及省级示范性院校——淮安信息职业技术学院。

本书由温州职业技术学院的蒋景东任主编（执笔 Situation 1 及 Situation 5 的 Task 1 ~ Task 3），温州职业技术学院的黄雪英（执笔 Situation 3）、广东番禺职业技术学院的李鸿杰（执笔 Situation 2 和 Situation 7）、淮安信息职业技术学院的周广宇（执笔 Situation 4 的 Task 1 ~ Task 2）任副主编，参与编写的老师还有：安徽机电职业技术学院的项燕（执笔 Situation 6）、温州职业技术学院的杨爱美（执笔 Situation 4 的 Task 3 ~ Task 4）、邱国丹（执笔 Situation 5 的 Task 4 ~ Task 5）。蒋景东负责全书内容定向、编写大纲以及最后的统稿、定稿工作。

此外，温州职业技术学院的陈永丽、李永宁、周小微、俞占祥为本书的编写做了大量工作。同时，东北师范大学的魏立明教授和温州大学的罗晓杰教授对本书的编写给予了指导和帮助，在此一并表示衷心的感谢。

由于编写时间仓促，书中难免存在这样或那样的不足，敬请广大读者批评指正。

编 者

内 容 说 明

《商务英语理论与实务》共分7个情境，内容涉及商务绪论、跨文化交际、人力资源、市场营销、企业管理、国际贸易、金融学。

每个情境包括几个任务。首先介绍情境和任务的目标，然后再对任务进行展开。每个任务包括5个部分：Pre-reading（热身讨论），Case Study of the Task（任务案例），Text（课文学习），Standard Testing（标准测试），Consolidating and Expanding（巩固与拓展）。各部分功能如下：

1. 热身讨论

简要讨论该任务所涉及的实际业务的专业内容，突出强调专业用语的使用和语言技能的表达与培养。

2. 任务案例

通过对案例的学习与分析并与现实生活中的实际例子挂钩，要求读者将自己放在决策者（Decision-maker）的角度来思考这个案例所涉及到的问题，这就相当于模拟练习，以增强学生的实际应对能力，并导入下面所学习的课文。在案例分析时，一般会有比较多的讨论，以培养和锻炼学生运用英语的能力，这在课堂教学中占一定的比例。

3. 课文学习

这一部分的重点是突出对专业知识的学习以及对专业术语的掌握，使学生在未来职场中能够灵活地运用专业英语知识。

4. 标准测试

这一部分的重点是对本任务中专业知识的运用、掌握和巩固。

5. 巩固与拓展

这一部分又包括三个方面的内容：第一方面是对本任务中的主要内容的总结，第二方面是和本任务内容相关的阅读，第三方面是实训。这三方面的内容相辅相成。“总结”强调了本任务学习中必须掌握的主要知识；“阅读”巩固和拓展了本任务中专业知识的学习；“实训”突出了专业知识的实践性，以培养学生对专业知识的运用能力。

Contents

前言

内容说明

Situation 1	Introductory Remarks	1
Task 1	The Definition of Business and Its Nature	1
Task 2	Business Ethics	8
Task 3	Business Strategies	17
Task 4	Business Environment	26
Situation 2	Intercultural Communication	35
Task 1	Business Introductions	35
Task 2	Business Etiquette	43
Task 3	Cross-cultural Communication Strategies	54
Task 4	Business Negotiation Strategies	63
Situation 3	Human Resource	70
Task 1	Introduction of Human Resource	70
Task 2	Recruitment	77
Task 3	Corporate Culture	88
Task 4	Training and Developing Employees	96
Situation 4	Marketing	104
Task 1	Marketing Concept	104
Task 2	Advertising	111
Task 3	Products	118
Task 4	Exhibition	124
Situation 5	Management	134
Task 1	The Development of Management Thought	134
Task 2	The Four Management Functions	147
Task 3	Areas of Management	157
Task 4	Managerial Skills	165
Task 5	Management System	173
Situation 6	International Trade	181
Task 1	Introduction of International Trade	181
Task 2	Import and Export Transactions	188
Task 3	Enquiry, Offer and Quotation	193
Task 4	Contract	200
Task 5	International Payment	206
Task 6	Trade Barriers	213

Task 7	Customs	221
Task 8	Inspection, Claim, Force Majeure and Arbitration	223
Task 9	International Cargo Transport	228
Task 10	International Cargo Transportation Insurance	237
Situation 7	Financing	249
Task 1	Currency	249
Task 2	Investment	258
Task 3	The International Monetary Fund (IMF)	269

Situation 1 Introductory Remarks

Objectives

Mainly grasp the following contents according to this situation:

1. the nature of business;
2. business ethics;
3. business strategies;
4. business environment.

Task 1 The Definition of Business and Its Nature

Objectives

1. Grasp the definition of business.
2. Grasp the four factors of production and the relationships among them.

I. Pre-reading

Pair work: Discuss the following questions with your partner.

1. What do you think are business activities?
2. Why do people do business?
3. Do you have any experience in a certain business before? What kind of business is it?
4. What do you think is the most important quality a businessman should have?
5. What is the nature of business?

II. Case Study of the Task

What Are Business Activities?

In your daily life, usually you may make telephone calls; have your eyeglasses repaired; ride in a taxi; consult your doctor; deposit money in your savings account; buy a new bicycle tire; advertise for your lost dog; check to pay automobile insurance and electric bill; buy a rug and chairs; mail a letter to order some books; pay the newsboy; hire a carpenter to repair a window frame; buy a United States savings bond at the bank; leave a roll of film at the camera shop; have dinner at a restaurant. These are a kind of activities. But the following are another kind of activities: If you help a friend repair a car or paint his house, you would be working.

Questions:

1. Which are business activities?
2. Which are not business activities?
3. How to tell business activities and non-business activities?

III. Text**Business and Its Nature**

Business is the human activity related to material things. It is necessary for civilization. It is found in all societies, even the simplest ones. Business may include the production of goods; Making airplanes, building buildings and constructing paper boxes are examples of production. It can also provide the financing for these activities. Lending money, trading stocks and bonds and selling insurance policies relate to the securing of capital for business activities. Other forms of business include merchandising, which is the selling of products, and providing various services, such as accounting, distributing and repairs. Business, then, is the activity of producing and distributing goods and services.

A business also called firm or an enterprise. It is a legally recognized organizational entity designed to provide goods and/or services to consumers or corporate entities such as governments, charities or other businesses. Businesses are predominant in capitalist economies, most being privately owned and formed to earn profit to increase the wealth of owners. The owners and operators of a business have, as one of their main objectives, the receipt or generation of a financial return in exchange for work and acceptance of risk. Notable exceptions include cooperative businesses and state-owned enterprises. Socialistic systems involve either government, public, or worker ownership of most sizable businesses.

The etymology of “business” relates to the state of being busy either as an individual or society as a whole, doing commercially viable and profitable work. The term “business” has at least three usages, depending on the scope—the singular usage (above) to mean a particular company or corporation, the generalized usage to refer to a particular market sector, such as “the music business” and compound forms such as agribusiness, or the broadest meaning to include all activity by the community of suppliers of goods and services. However, the exact definition of business, like much else in the philosophy of business, is a matter of debate.

Business studies, the study of the management of individuals to maintain collective productivity in order to accomplish particular creative and productive goals (usually to generate profit), is taught as an academic subject in many schools.

But in our study of business, it is necessary to understand the four basic factors of production. These four factors are land, labor, capital, and entrepreneurship. What is meant by these four terms?

In order to produce things, it is necessary to use land. Here, the term “land” is used in the most general way. It refers not only to a piece of real estate where we might build a factory, but it also means all the raw materials used for production. Some of these raw materials are found on the

earth's surface, such as trees, which yield wood for lumber. Other raw materials are found under the earth's surface in mines and oil wells, and still other raw materials may be extracted from the air. All the raw materials for production come from the land, the air, and the ocean.

"Labor" refers to the use of mental or physical work to produce goods. Most labor changes raw materials into finished products and then distributes these to buyers. In industrialized countries, labor is generally more mental than physical. For example, in both manufacturing and agriculture, machines accomplish the very tiring physical work that unskilled laborers used to do. In other countries computers programmed robots and other forms of data processing equipment perform many of the jobs which used to require a lot of mental labor. Therefore, to a certain extent the next factor, capital, can be used to replace labor or reduce the amount of physical and mental labor that humans have to use in order to conduct business.

In everyday language, capital means several things. The most general meaning is wealth or money. But it also refers to the equipment that money purchases. As one of the basic factors of production, capital is all of the things that workers use in production and distribution. It includes their tools, machines, and buildings such as factories and warehouses where goods are produced and stored. Capital, therefore, refers to anything that helps to produce and distribute goods.

Putting together land, labor, and capital to make something of value, is called entrepreneurship. The entrepreneur is the person responsible for controlling and directing the other three factors. The entrepreneur does not make things with his own hands unless he is also a worker. In a business the workers take orders from the entrepreneur. He is the leader, and the employees follow his direction.

Entrepreneurship includes some other important activities. The entrepreneur is responsible for initiating business activity. He must begin his business by bringing together the land, labor, and capital. Next, he must manage the business by deciding the general policies for business operation. In order to be successful, an entrepreneur must also be innovative. He must look for new products or new ways of making things, and new methods of distribution, or he must offer new services. He must be able to decide on the value of things that other people invent, whether it is a new toy, a new method of filing, or a new way of advertising. Finally, he bears all the risks of the business.

Everyone connected with a business shares in the risks of the business. When a company goes bankrupt, that is, becomes unable to pay its debts, it causes problems for many people. It is hard for the employees who may have to seek work elsewhere; the customers must look for another place to buy their products; creditors usually lose some of the money that they have lent to the company. But the entrepreneur takes the biggest risk. If the business succeeds or fails, he must pay them up to the limit of his ability to pay. If he is skillful and lucky, the money he receives from his business venture will pay for the land, labor, and capital, and there will still be some extra money remaining for him. This extra money is the profit. If the money he receives from the business venture is not enough to pay all of the costs, the difference is a loss.

- _____ .
- A. oil
 - B. trees
 - C. factories and warehouses
 - D. a piece of real estate

3) Which statement is NOT true according to the passage?

A. Capital not only means money or wealth but also refers to the equipment that money purchases.

B. The entrepreneur only needs to give orders and never makes things with his own hands.

C. In a highly industrialized country, labor is generally more mental than physical.

D. Customers also share in the risks of business.

4) Which of the following business activities occurs first?

A. Deciding the general policies for business operations

B. Bearing all risks of the business

C. Looking for new products or new ways of making things

D. Bringing together the land, labor, and capital

5) Who takes the biggest risk when a business goes bankrupt?

A. The creditor

B. The customer

C. The employee

D. The entrepreneur

3. Give the English words or phrases for the meanings provided.

1) _____ a person with whom business is done or person who pays for a service

2) _____ to increase the sales (of a new product) by publicity means

3) _____ a list of places, names, objects, goods, ect.

4) _____ the act of taking or giving something to someone

5) _____ a building, square or open place where people meet to buy and sell goods

6) _____ to put (a new product) on the market (usually spending money on advertising it)

7) _____ an organization made up of people who work together for the purpose of business or trade

8) _____ a set of different objects of the same kind

9) _____ service of a product carried out by the seller for the buyer

10) _____ a series of planned activities with a particular commercial aim

11) _____ to separate (sth.) into parts and give a share to each person

12) _____ to make goods on a large scale

13) _____ not having enough money to pay debts

14) _____ to buy (sth.)

15) _____ money used in business

16) _____ to work in the business of providing money

17) _____ financial gain

18) _____ the part belonging to or owed by a particular person

19) _____ an exchange process between buyers and sellers of a particular good or serv-

ice

- 20) _____ the willingness and ability of buyers to purchase a product
 21) _____ the willingness and ability of producers to offer a good or service for sale
 22) _____ one that utilizes economic goods
 23) _____ a situation in which supply exceeds demand at a given price
 24) _____ a situation in which demand exceeds supply at a given price
 25) _____ a person who takes responsibility for someone or something

V. Consolidating and Expanding

Summarizing Knowledge

1. Definition of Business

Business means the activities by which goods and services are provided and obtained for money payment. It is the activity of producing and distributing goods and services.

2. Four Factors of Production

Land, Labor, Capital and Entrepreneurship.

3. The Relationship among These Four Factors

Land: It refers not only to a piece of real estate where we might build a factory, but it also means all the raw materials used for production.

Labor: It is the use of mental or physical work to produce goods. Most labor changes raw materials into finished products and then distributes these to buyers.

Capital: It includes all the things that workers use in production and distribution; tools, machines, and buildings such as factories and warehouses.

Entrepreneurship: It puts together land, labor, and capital to make something of value.

According to these, land, labor, and capital are three basic factors, while entrepreneurship is the core factor because it controls and directs the other three factors.

Reading Material

Basic Forms of Ownership

Although forms of business ownership vary by jurisdiction, there are several common forms.

Sole Proprietorship: A sole proprietorship is a business owned by one person. The owner may operate on his or her own or may employ others. The owner of the business has total and unlimited personal liability of the debts incurred by the business.

Partnership: A partnership is a form of business in which two or more people operate for the common goal of making profit. Each partner has total and unlimited personal liability of the debts incurred by the partnership. There are three typical classifications of partnerships: general partnerships, limited partnerships, and limited liability partnerships.

Corporation: A business corporation is a for-profit, limited liability entity that has a separate legal personality from its members. A corporation is owned by multiple shareholders and is

overseen by a board of directors, which hires the business's managerial staff.

Cooperative: Often referred to as a “co-op business” or “co-op”, a cooperative is a for-profit, limited liability entity that differs from a corporation in that it has members, as opposed to shareholders, who share decision-making authority. Cooperatives are typically classified as either consumer cooperatives or worker cooperatives. Cooperatives are fundamental to the ideology of economic democracy.

Practical Training

1. According to the following pictures, please describe something about business except the four factors of production.



Fig. 1-1

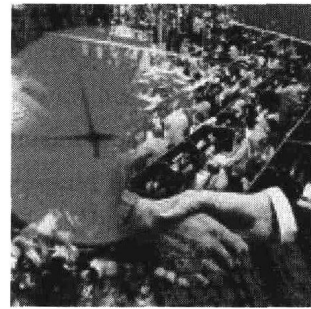


Fig. 1-2



Fig. 1-3

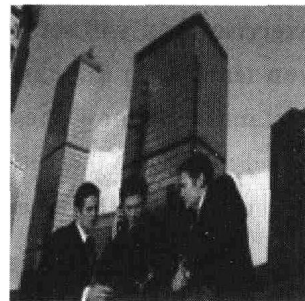


Fig. 1-4

2. **Pair work: Role-play.**

The first round:

Student A plays the role of an entrepreneur, while Student B, a journalist.

Student A, imagine yourself to be a successful entrepreneur and now you are interviewed by the journalist. You should answer the following questions in English.

Student B, put the following questions to Student A.

- 1) What preparatory work would you do before starting your business?
- 2) How would you finance your business activities if you don't have enough capital?
- 3) Which do you think is more productive nowadays, physical or mental labor? Why?
- 4) What factors will you take into consideration when you are choosing a site to build your factory?
- 5) What would you do to guarantee that your products are more competitive than your rivals'?

6) What do you think an entrepreneur should always be innovative?

7) What measures do you take to guard against business risks?

The second round:

Student A and B exchange their roles.

3. Analyze the case below and discuss the questions.

A Godsend

Mike Anderson had lived a simple life as a carpenter before he won 200,000 dollars in a sweepstakes last month. After paying tax and buying a car for his family, he still has more than 50,000 dollars left. His wife has asked him to use the money to set up a family business such as a grocery or laundry mat in the neighborhood. Their next door neighbor, Jim Anderson, who is an experienced plumber, has persuaded him to establish a partnership with him and provide home repair services to the neighborhood. Mike's brother-in-law does not like these ideas and has suggested that Mike buy a fast-food franchise because the risk of running a franchise is relatively smaller than that of setting up a new business. Allen Smith, Mike's best friend, however, has advised Mike to invest the money in blue-chip stocks so that while having another steady source of income as a shareholder, he can still live the quiet life he and his family have enjoyed so far.

Questions:

1) What factors are the most important in deciding on the forms of business?

2) Which form do you suggest if Mike wants to set up a new business or buy an existing one?

4. In this exercise, you will set up a business for yourself and run it using the concepts and principles you learned in this task. It is hoped that, through such exercise, you will have a better understanding of how these concepts are applied to the real business world.

1) In which field will you set up your business? Explain your choice.

2) Will your business be a certain kind of types of business? Explain your decision.

Task 2 Business Ethics

Objectives

Grasp some contents and functions about business ethics.

I. Pre-reading

Pair work: Discuss the following questions with your partner.

1. Do companies need to do anything special to discourage employees from breaking the rules?

2. Can you think of any well-known example where the basic code of ethics was violated?

3. What do you think should happen to someone who doesn't follow the recognized business ethics?

4. How to understand the discourse ethics?

5. What are the obvious characteristics about the participants of conversations on moral issues?

II. Case Study of the Task

Lessons from the Enron Scandal

The Enron scandal is the most significant corporate collapse in the United States since the failure of many savings and loan banks during the 1980s. This scandal demonstrates the need for significant reforms in accounting and corporate governance in the United States, as well as for a close look at the ethical quality of the culture of business generally and of business corporations in the United States.



Fig. 1-5

Questions:

1. The Enron scandal is the most significant corporate collapse in the United States, why?
2. What is the most important ethics lessons that you can get from it?
3. How to understand ethical quality of the culture of business generally and of business corporations in the United States?

III. Text

Business Ethics

Webster's New World Dictionary defines business ethics as "the study of standards of conduct and moral judgment." Others define it as the study of human actions in respect to being right and wrong. But ethics is not simply a descriptive study of what we habitually accept; it is an attempt to discover what ought to be. Thus, ethics forms a critique both of the ultimate values and goods we seek, and the means we use in trying to achieve them. Therefore, a specification of responsibility for deciding and doing what is needed to be done is part of ethics.

History of Business Ethics

The history of business ethics displays a growing recognition of the need to examine our habitual modes of business conduct in the light of the social transformations that have impacted organization, management, and society.

The public continually hears about improper business practices involving poor product quality, bribery, misuse of internal corporate information, etc. People have always thought that the primary purpose of business is to serve society. After listening to corporate executives making excuses for their abuse of conventional moral and legal standards, they wonder about the motives and integrity of business leaders. In the light of such abuses, the shift in public thinking is leaning toward understanding the cause of such abuse as an unbridled search for increased corporate profits—simply reflecting the executive's egoistic empire-building approach.

It is, of course, not this simple. The need to provide goods and services efficiently for an ev-