

英语专业工商管理双语教学教材系列

# BUSINESS ETHICS *and* SOCIAL RESPONSIBILITY

# 商业伦理与社会责任

第4版

JEFF MADURA

[美] 杰夫·马杜拉 著



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# BUSINESS ETHICS and SOCIAL RESPONSIBILITY

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主编

王 健 (Wang Jian)

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# **Business Ethics** *and* **Social Responsibility**

Fourth Edition

**JEFF MADURA**

FLORIDA ATLANTIC UNIVERSITY

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◆ 作 者 [美] 杰夫·马杜拉

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**BUSINESS ETHICS**  
*and*  
**SOCIAL RESPONSIBILITY**

# 丛书总序

进入 21 世纪,全球化现象越来越普及,国际间的经贸往来日益频繁、深入,这对外语教学,尤其是英语教学提出了新的要求。以往的英语专业方向以英语语言学、英语文学为主,语言知识和交际技能局限于日常生活语言和语境。由于缺少专业知识,即使语言能力较好的学生也不能胜任商务、金融等领域的对外交流工作,社会急需既精通普通英语又掌握专业英语和专业知识的“复合型”人才。针对这一现象,很多高校开设了商务英语类专业,专业课程设置体现“英语+专业”的“复合型”人才培养规格。

虽然商务英语类专业近几年发展很快,设置此专业的高校增多,但就课程建设而言还存在很多问题。国内一些高校的商务英语类专业和开设商务类课程的英语专业的课程设置表明:很多商务英语类课程在实践中一般采取专业课程教学模式、专业双语教学模式或专业英语教学模式。专业教学模式指英语专业聘请各学院教师讲授专业知识的教学模式,授课语言是中文,优点是教师专业知识扎实,缺点是没有与英语专业很好结合。专业双语教学模式指使用英语教材采取双语授课的教学模式,优点是“英语+专业”符合商务英语类专业的人才培养规格,缺点是现有教材的专业知识内容过深,英语专业的教师不能很好地把握专业知识,教师感觉难教,学生感到难学。专业英语教学模式指讲授特殊用途英语,即“一般工作环境下使用英语的沟通技巧”,如商务英语等。此类课程很具应用价值,但教学重点偏重专业英语的知识和能力,仍是语言技能类课程,专业知识涉及较少,不利于构建学生的专业知识体系。

商务方向是我国英语专业教学改革和发展的主要专业方向,社会对商务方向的英语人才需求较多,商务英语类专业的课程建设和教材建设成为关注焦点。市场调查表明:目前市场上可供选择的商务类

英语专业教材种类不多,很多课程没有合适的教材。虽然,近年来国内许多出版社引进了诸多工商管理类教材,但是大多数引进的原版专业教材多为工商管理专业用书,部头较大,不适合第二语言学习者学习。

教材建设是丰富应用英语课程,培养具有应用能力的“复合型”英语人才的关键。为解决商务英语课程建设中的教材问题,丰富教材种类,调节教材难度,人民邮电出版社从美国高校商务类课程中精选了一套经典教材,并根据难度和教学需要摘编组合,出版了适合我国专业双语教学的教材。

本系列教材主要有以下几个特点:(1)教材种类丰富。本系列教材首批推出 7 本商务知识双语教材,组成“英语专业工商管理双语教学教材系列”,包括《管理》(Jeff Madura 著)、《运营管理与创新》(David Needle 著)、《市场营销》(Louis Boone & David Kurtz 著)、《会计与财务管理》(Jeff Madura 著)、《人力资源管理》(Jeff Madura 著)、《商业伦理与社会责任》(Jeff Madura 著)以及《创办新企业》(Jeff Madura 著),国内同类题材教材较少。(2)版本较新。本系列教材选摘自国外最新教材,内容涵盖了相应学科的最新理念和最新的真实案例。(3)内容规范、简洁,语言难易得当,适合双语教学。本系列教材简要地概述了各职能领域最重要的基本概念、基本原理和主要理论,在每本书后加入了这门学科的相关重要术语,并对术语的词头进行了中文释义。

对于商务英语类专业的双语教学来说,该系列丛书内容详略得当,语言准确流畅,是一套值得信赖的英语专业工商管理双语教学的系列教材。希望此系列教材能够丰富商务英语类专业的课程设置,满足广大师生的需求,同时也希望我国商务英语教育蓬勃发展!

# 英语专业工商管理双语教学教材系列

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## Part

# 1

The Learning Goals  
of this part are to:

Explain the goal of a business.

1

Identify the resources a business uses  
to produce a product or service.

2

Identify the key stakeholders that  
are involved in a business.

3

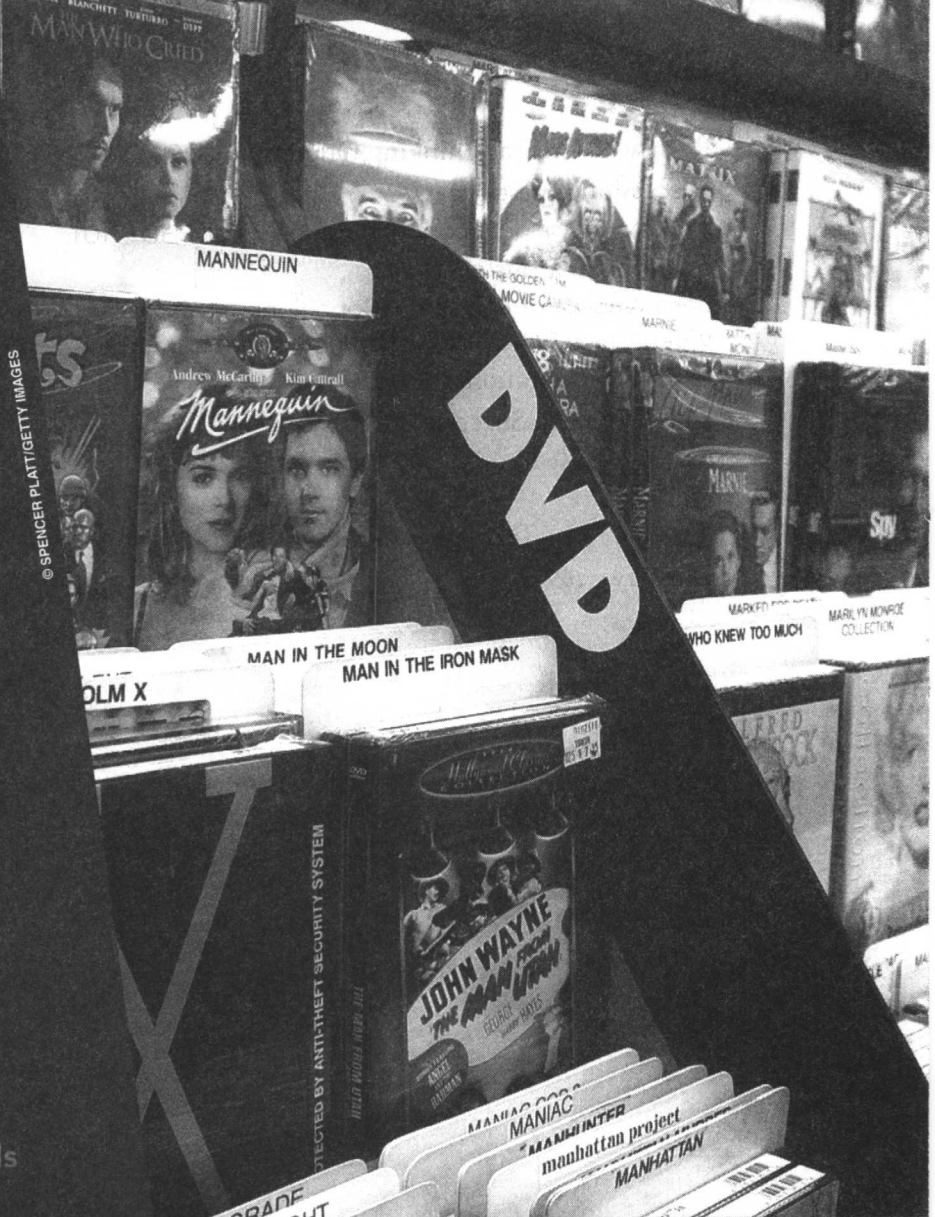
Describe the business environment  
to which a firm is exposed.

4

Describe the key types  
of business decisions.

5

DVD rental shops like this one have  
been established by entrepreneurs  
to satisfy customers and generate  
profits.



# Motives and Functions of a Business

A business (or firm) is an enterprise that provides products or services desired by customers. According to the U.S. Labor Department, more than 800,000 businesses are created in the United States every year. Along with large, well-known businesses such as The Coca-Cola Company and IBM, there are many smaller businesses that provide employment opportunities and produce products or services that satisfy customers. What do Alicia Keys, a casino, a DVD rental firm, your local dentist, the New York Yankees organization, your

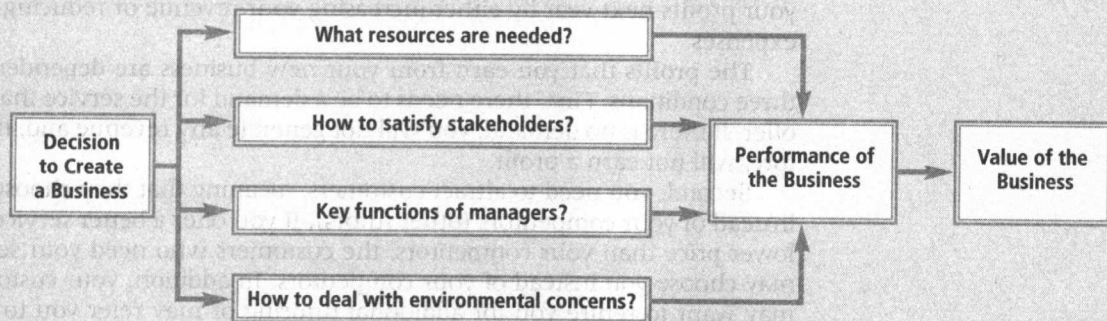
plumber, and your favorite restaurant have in common? They are all businesses that provide products or services desired by customers.

Consider a business called 4 Eyes DVD that is being created as an outlet for DVD rentals desired by customers. Some of the more important decisions are:

- ▶ Is it worthwhile to create this business?
- ▶ What resources does this business need to provide its services?

- ▶ What types of stakeholders must this business attempt to satisfy?
- ▶ What are the key functions that managers must perform to manage this business?
- ▶ What characteristics in the business environment must the managers monitor?

All businesses must make these types of decisions, whether they provide DVD rentals, produce computers, offer dentistry services, or build houses.



## 1

Explain the goal of a business.

## The Goal of a Business

What is the goal of a business? Businesses are established to serve the needs of consumers by owners who seek to make profits. The people who create a business may see an opportunity to produce a product or service that is not already being offered by other firms. Alternatively, they may believe that they can produce a product or service that they can sell for a lower price than existing firms. By providing a product that is desired by customers, they may be able to make profits for their business.



## Where the Profits Come From

Businesses such as Dell, Gap, Ford Motor Company, and Motorola were created to provide products to customers. Businesses such as Southwest Airlines and Hilton Hotels were created to provide services to customers. Other service firms include dentists, hairstylists, travel agencies, insurance companies, tax services, and law firms. Some firms, such as AT&T, Microsoft, and IBM, provide both products and services to customers. Managing a service business can be just as challenging and rewarding as managing a business that produces products.

A business receives revenue when it sells its products or services. It incurs expenses from paying its employees and when it purchases machinery or facilities. The difference between the revenue and the expenses is the profit (or earnings) generated by the business. The profits go to the owners of the business. Thus, owners who create a business have a strong incentive to ensure that it is successful, as they are directly rewarded for their efforts.

For example, assume that you have decided to offer to tutor other students in the basics of developing a website because you know that many students would be willing to pay for this service. During this year, you receive \$5,000 from students for tutoring, and you pay a total of \$1,000 in expenses to advertise your service in the college newspaper. Your profit is shown below:

Revenue	\$5,000
– Expenses	– \$1,000
= Profit	= \$4,000

Since you are the only owner of this business, all the profits go to you, although you may be taxed on the profits that you earn. You can increase your profits next year by either increasing your revenue or reducing your expenses.

The profits that you earn from your new business are dependent on three conditions. First, there needs to be a demand for the service that you offer. If there is no demand, you will not generate any revenue and, therefore, will not earn a profit.

Second, you need to attract customers, meaning that they choose you instead of your competitors (other tutors). If you offer a better service or a lower price than your competitors, the customers who need your service may choose you instead of your competitors. In addition, your customers may want to rehire you for additional tutoring or may refer you to their friends who need tutoring.

Third, to earn high profits, you need to keep your expenses low. If you can run your business efficiently, your expenses should be relatively low, and you will be rewarded with higher profits. Although most businesses are more complicated than the business just described, their performance is also dependent on these three conditions.

## Profit as a Motive to Understand Business

If you develop a good understanding of business, you may be more capable of creating and running a successful business, and you will be directly rewarded with higher profits. Yet, even if you never plan to run your own business, you may profit from understanding how a business operates.



First, if you develop strong business skills, you may be able to obtain a better job. Second, you are likely to find your job more enjoyable if you understand how job tasks are related to the firm and its industry. Third, you should be able to perform better, which could result in a more satisfying career path. Fourth, if you ever invest in businesses, you may be better able to identify the types of businesses that are likely to perform well. As a result, you may invest your money wisely and enjoy higher returns on your investments. Thus, you can still profit from understanding business even if you do not own a business.

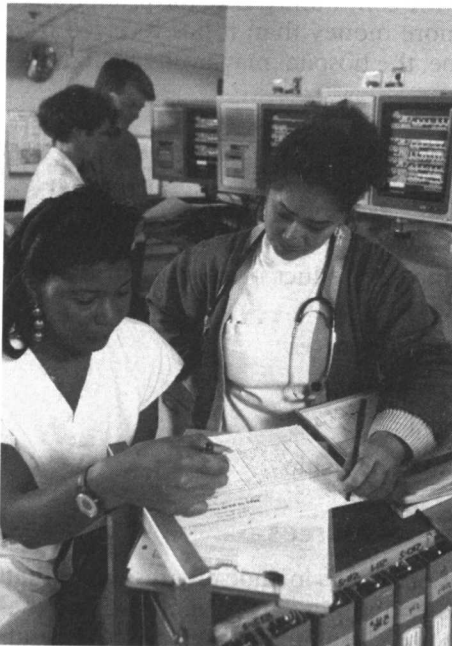
### How the Profit Motive Is Influenced by the Government

In the United States and most other countries, people are free to start businesses and profit from them. Countries such as the United States, in which people can create their own businesses to serve the preferences and needs of consumers, have a free-market economy. Governments of free-market economies recognize the advantages of allowing business ownership. Not only do businesses serve consumers, but by creating work for the business owners and employees, they also reduce the country's unemployment.

In Some countries, businesses were typically owned by the government and were not profit oriented. Without the prospect of earning a profit, most people could not afford to create a business and had to find some alternative form of work to earn an income. Furthermore, without a profit motive, businesses had no incentive to produce products that satisfy consumers' needs. Consequently, consumers were not able to obtain some products that they desired. In the last several years, many governments in these countries have sold the former government businesses to private owners and also are allowing people to start new businesses. In most countries, individuals are now allowed to own businesses, although some governments provide more incentives than others to encourage individuals to create new businesses.

Many hospitals are nonprofit but must still manage their resources properly to provide good customer service and to use their funds properly.

**nonprofit organization**  
an organization that serves a specific cause and is not intended to make profits



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### Nonprofit Businesses

Not all business are created to make a profit. A **nonprofit organization** is an organization that serves a specific cause and is not intended to make profits. When its revenue exceeds its expenses in a particular period, the profits are reinvested in the organization. In the United States, a nonprofit organization is not taxed as long as it qualifies by meeting specific requirements established by the Internal Revenue Service. Common examples of nonprofit organizations include some hospitals, schools, charitable organizations, and churches.

Although a nonprofit organization is not totally focused on