

新世界
NEW WORLD 商务英语系列教材



国际 商务英语 综合教程 (第三版)

An Integrated Course in International
Business English (Third Edition)

廖 瑛 主编

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国际商务英语综合教程

(第三版)

An Integrated Course in International Business English

(Third Edition)

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出版说明

“新世界商务英语系列教材”是对外经济贸易大学出版社与对外经济贸易大学、东北财经大学、广东外语外贸大学、上海财经大学、上海对外经贸大学等院校联手推出的一套面向不同层次、涵盖不同模块的商务英语系列立体化教材。

本套教材面向三个层次：研究生、本科生和高职高专学生。研究生层次的商务英语适用于全国各高等院校商务英语方向以及财经类专业的硕士研究生。整体思路贯彻《研究生英语教学大纲》和《考试大纲》，适应全国研究生英语教学发展的新要求。本套全国高等院校研究生商务英语系列教材由阅读教程、翻译教程、写作教程、听说教程以及配套多媒体课件组成。

本科层次的商务英语教材适用于全国各高等院校英语专业的商务英语方向和国际贸易、国际经济、国际工商管理 etc 商科专业的学生。

高职高专层次的商务英语教材按照教学模式设置，包括语言技能教材和商务谈判、国际贸易实务、外贸英文制单、商务礼仪等商务知识核心教材。

针对本科层次商务英语教学模式和课程设置，商务英语方面的教材涵盖下述三大模块：语言技能、混合模块（语言技能+专业知识）、商务专业知识。

第一，语言技能

商务英语综合教程（1-4册）	高级商务英语听说
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英语商务信函写作	实用经贸英语口语
商务英语口译	国际商务英语综合教程

第二，语言技能+专业知识

人力资源管理专业英语	国际商法专业英语
国际贸易专业英语	金融专业英语
饭店管理专业英语	国际经济合作专业英语
工商管理专业英语	证券专业英语
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大学会计英语	广告英语（第二版）



第三，商务专业知识

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商务谈判英语——语言技巧与商业习俗（第二版）

跨文化交际导论（英文版）

进出口实务与操作（英文版）

经济学导论（英文版）

上述的每套子系列教材都自成体系，合在一起又形成有机的整体。本套教材不是封闭的，而是随着教学模式、课程设置的课时变化而不断推出新的内容。对外经济贸易大学出版社旨在广泛调动社会智力资源，与时俱进，推陈出新，整合出一套不断更新、日趋完整的商务英语系列教材，以实现我们为广大读者提供服务的座右铭：“读经贸图书，做国际儒商。”（Get well versed in economic and commercial subjects, and succeed in the international business arena.）

编撰者们不仅具有丰富的语言教学经验，而且具备商务活动的实践经验，或者曾任驻外商务官职，或者获得工商管理、经济学等商科专业的硕士、博士学位。他们集教学经验和专业背景于一身，这是本套商务英语系列教材编撰质量的有力保证。

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2015年1月

第三版前言

《国际商务英语综合教程》出版以来，鉴于它的理论性和实用性，深受读者欢迎。许多高等学校的相关专业都选作教材。该书于 2008 年出版，2011 年第一次修订。为了进一步完善内容，满足读者的需要，我们受出版社的邀约，对本教程再次进行修订。

全书共 13 章，从国际商务简介、商务组织、经营方式、经济学入门、市场经济、国际贸易实务简介、国际贸易术语及定价原则、营销、营销组合与产品促销、国际支付与结算、外汇汇率到国际商务谈判策略，每章都分门别类介绍该章的专业知识。全书内容丰富、语言规范、专业性强、知识面广，是高等学校商务英语、国际贸易、国际金融、国际会计、国际市场营销、工商管理、外企业管理、涉外经济、世界经济等专业的专业英语教材，也是从事上述专业的工作人员自学专业英语的良师益友。

全书包括资料丰富的课文(Text)、专业术语英文注释(Explanatory Notes on Technical Terms)、与课文配套的练习(Test Yourself)三个部分。为方便教师教学及读者自学，这次修订版在保持原书的体例的基础上，对部分内容进行了修订和调整，并整合了本书姊妹篇《国际商务英语综合教程辅导用书》的内容，即将辅导用书中的课文译文放到教程的后面、将专业术语注释和练习答案放到课件中供参考，不再出版辅导用书。如需教学课件，请登录 www.wibep.com 下载。

本教程此次修订由湖南大学外国语学院廖瑛教授主笔，并由长沙大学的廖越英、长沙师范学院的阳兰梅，以及胡志雯、禹金林、陈洁、甘容辉、陆丹、庄宇梅、刘莹、肖桃英协助完成。

在编写过程中，本书编者参考并借鉴了国内外出版的有关资料和书籍，在此谨致谢意。书中不妥之处欢迎同行专家和读者指正。

廖 瑛

2015 年 4 月于湖南大学外国语学院

第二版前言

《国际商务英语综合教程》出版以来，由于它的理论性和实用性，深受读者欢迎。许多高等学校的相关专业都选作教材。为了完善内容，满足读者的需要，我们受出版社邀约，对本教程进行了修订，补充了与国际商务有关的“外汇汇率”一章，更新了有关知识。

全书共 13 章，从国际商务简介、商务组织、经营方式、经济学入门、市场经济、国际贸易实务简介、国际贸易术语及定价原则、营销、营销组合与产品促销、国际支付与结算、外汇汇率到国际商务谈判策略，每章都分门别类介绍该章的专业知识。全书内容丰富、语言规范、专业性强、知识面广，是高等学校商务英语、国际贸易、国际金融、国际会计、国际市场营销、工商管理、外企管理、涉外经济、世界经济等专业的专业英语教材，也是从事上述专业的工作人员自学专业英语的良师益友。

这次修订版仍保持原书的体例，全书包括资料丰富的课文 (Text)、专业术语英文注释 (Explanatory Notes on Technical Terms)、与课文配套的练习 (Test Yourself) 三个部分。为方便教师备课和读者自学，本书姊妹篇《国际商务英语综合教程辅导用书》设有课文译文、专业术语注释译文和练习答案供读者参考。

本教程此次修订由湖南大学外国语学院廖瑛教授主笔，并由阳兰梅、胡志雯、禹金林、廖越英、陈洁、甘容辉、陆丹、庄宇梅、刘莹等协助。

在编写过程中，本书作者参考并借鉴了国内外出版的有关资料和书籍，在此谨致谢意。书中不妥之处欢迎同行专家和读者指正。

廖 瑛

2012 年 6 月于湖南大学外国语学院

第一版前言

改革开放政策深入人心，中国经济高速发展，国际商务活动日益频繁。学商务英语、用商务英语的人日益增多，许多高校都开设了商务英语专业，甚至建立了商务英语系，但是苦于没有系统的、内容地道的商务英语教材。《国际商务英语综合教程》及其姊妹篇《国际商务英语综合教程辅导用书》就是在作者继近几年来编著了《新编外贸英语口语教程》《实用英语口语教程》《实用英语口语训练》《实用外贸谈判英语》《实用外贸英语函电》（第二版）、《实用商务公关英语——口语》《实用商务公关英语——应用文写作》《国际商务英语——商务理论、语言与实务》《国际商务英语语言与翻译研究》（第二版）等书之后，又一部理论性和实用性很强、应用范围很广的教材。本教程与作者已出版的上述教材，各校可根据各专业需要自选配套使用。

全书分十二章，从国际商务导论、商务组织、经营方式、经济学入门、市场经济、国际贸易术语及定价原则、营销的含义、营销组合与产品促销、国际支付与结算、竞争的种类、国际贸易实务简介到国际商务谈判策略，每章都分门别类介绍该章的专业知识。全书内容丰富、语言规范、专业性强、知识面广，是高等学校商务英语、国际贸易、国际金融、国际会计、国际市场营销、工商管理、外企管理、国际商法、涉外经济、世界经济等专业的专业英语教材，也是从事上述专业的工作人员自学专业英语的良师益友。

全书每章包括资料丰富的课文（Text）、专业术语英文注释（Explanatory Notes on Technical Terms）、与课文严格配套的练习（Test Yourself）三个部分。为方便教师备课和读者自学，本书姊妹篇《国际商务英语综合教程辅导用书》设有课文译文、专业术语注释译文、练习答案供参考。

本教程主要由湖南大学外国语学院商务英语系硕士研究生导师廖瑛教授主编，杨萍、石颖、王韵任副主编，潘谊清、禹金林、彭坚、王小玲、余婷、陆丹、廖越英、刘莹任编委。

在编著过程中，本书编者参考并借鉴了国内外出版的有关书籍和资料，在此谨致谢意。书中不妥之处欢迎同行专家和读者指正。

廖 瑛

2008年3月于湖南大学外国语学院

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Brief Introduction to International Business

1. What Is Business?

Traditionally, business simply meant exchange or trade for things people wanted or needed, but today it has a more technical definition, which is the production, distribution, and sale of goods and service for a profit. Business includes production, i.e. the creation of products or the offer of services, distribution, sale and profit. One good example is the conversion of iron ore into metal machine tool parts. Machine tools, made up of various parts, need to be moved from a factory to a market place or a machine dealership, which is known as distribution. The sale means the exchange of goods or services for money. For example, a machine tool is sold to someone in exchange for money or a mechanic offers a service by repairing a machine tool for money, which we call sales.

From the above, we can say, business is a combination of all these activities: production, distribution and sale, through which profit or economic surplus will be created. The major goal in functioning of any business company is to make profit, the money that remains after all the expenses are paid. So, creating profit or economic surplus is a primary goal of business activities.

2. What Is International Business?

International business as a field of management training deals with the special features of business activities that cross national boundaries. These activities may be movements of goods, services, capital, or personnel; transfers of technology, information, or data, or even the supervision of employees. International business has emerged as a separate branch of management training, because the growing scale and complexity of business transactions across national boundaries give rise to new and unique problems of management and governmental policy that have received inadequate attention in traditional areas of business and economics.



Business transactions that extend between different sovereign political units are not new phenomena on the world economic scene. Some business firms have had foreign direct investments and foreign operations for many years, predominantly in (but not limited to) the fields of mining, petroleum, and agriculture. Foreign trade, moreover, has a venerable history dating back to the emergence of the nation-state. But since the end of World War II a dramatic change has occurred in the patterns of international business activities. Thousands of business firms in many nations have developed into multinational enterprises with ownership control or other links that cross national boundaries. These firms take a global view of all aspects of business—from markets to resources—and they integrate markets and production on a worldwide scale. Traditional international trade in the form of transactions between independent firms in different nations has continued to grow. But the relative importance of trade in the total picture has declined to other forms of cross-border business transactions which have expanded more rapidly.

The international business field is concerned with the issues facing international companies and governments in dealing with all types of cross-border business transactions. The field encompasses international transactions in commodities, international transfers of intangibles such as technology and data, and the performance of international services such as banking and transportation. It gives special attention to the multinational enterprise—an enterprise based in one country and operating in one or more other countries—and the full range of methods open to such enterprises for doing business internationally.

3. The Scope of International Business Activities

International business covers a wide range of significant business sectors. International transactions in physical goods involve products from mining, petroleum, agriculture, and manufacturing activities. Transactions in services are extensive in the construction, hotel, tourism, business consulting, and retailing and wholesaling sectors; in financial areas such as commercial and investment banking, securities, and insurance; in air and ocean transportation; and in communications media such as radio, television, telegraph, telephone, magazines, books, newspapers, news services, and movies. Transactions in intangibles occur in fields such as technology, trademarks, and cross-border data transmission.

International business activities also include an extensive range of optional methods available to firms for doing business internationally that involve different degrees of foreign direct investment commitments. Even where it assumes an ownership position in foreign facilities, the firm has options ranging from the construction of sales offices, warehouses, and packaging and assembly operations to full-scale production facilities.

Foreign direct investments are defined as investments that give the investor effective control and are accompanied by managerial participation. In contrast, portfolio investments are undertaken for the sake of obtaining investment income or capital gains rather than entrepreneurial income. The dividing line between direct and portfolio investments is often

difficult to determine.

Direct investment may be financed in a number of ways other than through capital movements abroad. Foreign investments may be financed by borrowing locally, by reinvesting foreign earnings, by the sale to the foreign affiliate of non-financial assets such as technology, or through funds generated by licensing fees and payments for management services to the parent company. More accurately, direct foreign investment is not so much international capital movement as capital formation abroad.

Without making foreign direct investment commitments, firms can engage in international business through exporting and importing, licensing of nonaffiliated foreign firms, sale of technology, foreign management contracts, and selling turnkey projects. In a turnkey project, the seller plans, constructs, and places in operation a foreign facility that is then transferred to a local owner. The seller receives a fee for its services but usually retains no ownership interest.

In addition to options as to scale and type of foreign operations, the direct investment approach offers a range of possibilities as to ownership patterns. Foreign facilities may be wholly owned or may be a joint venture with one or more partners. The partners may be private firms or governments in the host country or they may be other international firms of different nationalities.

4. International Risk

The special risk elements confronted in international business activity include financial, political, regulatory, and tax risks. They arise from causes such as the existence of different currencies, monetary standards, and national goals; but they are all measurable through their effect on profitability or ownership.

The financial risk elements involve balance-of-payments considerations, varying exchange rates, differential inflation trends among countries, and divergent interest rates. In the political area, the risk of expropriation or lesser harassment directed toward the foreign firm must be considered for many years ahead when heavy capital investments are being contemplated. The regulatory risks arise from different legal systems, overlapping jurisdictions, and dissimilar policies that influence such conditions as the regulation of restrictive business practices and the application of antitrust laws. In the tax field, unforeseen changes in fiscal policies can affect significantly the profitability of the multinational corporation. Furthermore uncertainty as to application of tax laws frequently creates a risk of double taxation.

The need has become recognized for a continuing business intelligence activity of considerable complexity to identify and predict international risks. Ideally international risks should be analyzed for underlying causal forces, and projections into the future should be formulated in terms of probabilities and quantified in terms of potential costs.

5. On International Business Law

The international businessperson expands across different national borders and operates in many foreign legal environments. Therefore, the world businessperson, unlike the wholly domestic businessperson, has to take into account complex and diverse legal constraints. In some cases, those constraints are not only ambiguous but may be subject to recurring change.

This overview is of necessity a general global view of the world legal environment, and the next chapter will analyze the various legal relationships that are involved in world trade.

What is international business law? Is it capable of definition? Where can it be found? These are some of the questions that concern business managers as they formulate international business policy.

Business laws influence what business activities may or may not take place whenever an organization imports, exports, ships, invests, or contemplates an international business activity. For example, it is necessary to consult the domestic law in the home and the host states if a proposed activity requires the movement of people. Items such as visas, work permits, employment agreements, and employment termination clauses would be involved. On the other hand, the movement of goods raises tax, antitrust, packaging, and advertising problems. Transfers of information involve patent and trademark questions. Each international transaction raises the possibility of the extraterritorial extension of the domestic laws of the home and host states, which may result in potential conflicts. International business activity may also require consulting the trade rules of regional groups like the European Common Market. Finally, there are multilateral and bilateral treaties between the home and host states that might impinge on international business.

China's laws and regulations on international business mainly include "The Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment", "Trademark Law of the People's Republic of China", "Law on Foreign Economic Contract of the People's Republic of China", "The Law of the People's Republic of China Governing wholly Foreign-owned Enterprises", "Customers Law of the People's Republic of China", "Import and Export Tariff Regulations of the People's Republic of China", "Rules for the Implementation of the Income Tax Law of the People's Republic of China Concerning Chinese-Foreign Joint Venture", "Rules for the Implementation of the Income Tax Law of the People's Republic of China Concerning Foreign Enterprise", "Regulations for the Implementation of the Law of the People's Republic of China on the Chinese-foreign Joint Venture", "Regulations of the People's Republic of China on the Inspection of Import and Export Commodities", and so on.

6. Commercial Credit

Remittance and collection belong to commercial credit. Letter of credit belongs to banker's credit. The word "credit" means who takes the responsibility of paying money and surrendering