




“十一五” 高职高专财经类规划教材

商务英语

SHANGWU YINGYU

●主编 王利利

 河南科学技术出版社

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编写说明

近年来,我国高职高专财经类专业的课程改革已经取得了令人欣慰的成绩,课程设置越来越贴近社会需求和个体需求。专业课程与职业资格证书衔接,增设了大量的专业选修课程和技能课程,完善了实训课程体系,这一切都较好地反映了劳动力市场变化、学生择业观念的更新。用人单位对劳动力的选择将不再仅凭一张文凭,而要看他是否具有实际操作能力。

本套教材紧密结合高职高专教育的办学指导思想、高职高专财经类专业人才培养目标和高职高专课程改革的最新成果,在内容的把握上突出了下列四个特性:

1. 适应性。本套教材的体系设置、内容安排,都与高职高专财经类专业的发展方向、培养目标、业务规格、岗位职业能力需求相适应。教材根据高职高专培养目标所建立的新的理论教学体系和实践教学体系,以及学生所应具备的相关应用能力培养体系,构建了职业能力训练模块。实训教材体系的完善是本套教材的一大亮点。

2. 应用性。专业基础课教材以应用知识为主,达到为专业课服务的目的;专业课教材强调知识的应用,加强对专业能力的培养。

3. 先进性。在满足本学科知识的连贯性与专业课需要的前提下,精简理论的推导,删除过时的内容。本套教材在编写过程中,参阅了大量最新、最具权威的文献资料,如中华人民共和国财政部2006年颁布的《企业会计准则》及其应用指南,中国注册会计师协会主编的2008年的《会计》、《税法》、《审计》、《经济法》、《财务成本管理》考试用书,财政与金融领域最新政策、法规和制度等,使本套教材适应新形势的特点得到突显。

4. 通俗性。本套教材内容宽泛浅显,力戒文字抽象、深奥,有利于教师教学和学生自学。

本套教材内容以技能为主,知识以够用为度;尽量拓宽知识面,增加信息量,很少涉及偏深偏难又不实用的内容;不刻意追求理论性、系统性、学科性,内容选取简单实用;紧跟政策与科学、技术的发展,反映新准则、新方法和新技术;融教学法于教材之中,便于教学,体现能力本位的职业教育思想。

本套教材可作为高职高专会计学专业以及其他经济、管理类专业用书,也可供会计实际工作者、经济管理人员在职学习或参考。

在本套教材的编写过程中,各位编者多次开会研讨,共商编写事宜,反复协商,达成共识,进而明确了本套教材的体系规划、设计思路、编写理念、应有特色和预定目标,力争使本套教材做到起点高、立意新、注重实践、突出质量。但由于时间仓促,经验有限,并做了许多新的尝试,不足之处在所难免,恳请各位专家、同仁批评指正。

王金台

2008年6月

前 言

随着高等职业教育的快速发展,迫切需要编写一批适应于培养复合型、实用型人才的教材,本教材应运而生。由于历史的因素及很强的业务特色,商务英语历来有其独特的词汇和写作风格,商务往来中对这种词汇和写作风格的掌握和正确运用往往被交易对象视为从商经验的表现。

半个多世纪以来,由于商业领域竞争剧烈,商务英语也发生了不少的变化。文字逐渐简明,以便更有利于发展业务。为此,本教材除了反映商务英语的业务特色外,更侧重于语言运用技巧,以适应当今外贸业务发展的需要。

本教材以简明的英语表达阐述了商务英语的写作原则以及如何运用语言技巧有效地表达自己的意图,宣传介绍自己的产品或市场。本教材的编写方法是按照外贸业务涉及的各个主要环节的先后顺序编排,一个专题构成一个章节。每个单元都包含本章的教学目的,指出重点难点,再按可能出现的主要商务环节安排书信案例,与此同时提供丰富的商业词汇、行话和习语,便于读者进一步扩充商业英语的知识。所有课文中的商业词汇,特别是行话都有详细注释,对疑难词汇和短语配有中英文对照的解释和例句。各章结尾部分都附有练习题以便巩固所学知识。

本教材的论述部分均用简明易懂的英语写成,便于直接用外语进行教学。其宗旨在于使学生在提高英语总体水平的同时了解和学习外贸实务,因此较适合大中专院校经贸专业的学生使用,亦可作为有关专业人员的自学教材。

本教材由王利利(执笔第七、第八章)任主编,王晓俊(执笔第十一、第十三、第十四章)、李志敏(执笔第三、第六章)任副主编,参加编写的人员有许菁(执笔第一、第二章、第十章)、强丽(执笔第四、第五章)、冯亚娜(执笔第十二章)、张芬芬(执笔第九章)。全书由主编总纂定稿。

本教材虽由编者根据多年教学实践和一些业务经验写成,但限于水平,难免有不当之处,望读者不吝赐教。

编 者

2008年5月

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Chapter 1 Basic Knowledge of Business Letter Writing

Learning Objectives

- Understand the structure of a business letter.
- Know the importance of standardizing the business letter writing.
- Learn the designing of an elegant letterhead, a standardized inside address and a perfect letter body.
- Master the correct arrangement of various parts of a letter.
- Understand the language characteristics of business letter writing.
- Master the styles of business letters.
- Get familiar with the letter body writing.
- Learn the ways of designing the envelope addressing.

INTRODUCTION

Although formality in business letter writing is rapidly going way to a less conventional and more friendly style, the layout still follows a more or less set pattern determined by custom. It is safe to follow established practice so as to avoid confusion and waste of time for both sender and receiver.

Good form in letter writing, like good form in any other activity, comes from making correct practice habitual. It is a good plan to adopt one form of layout and to stick to it.

I . Structure of Business Letters

There are 13 parts of a business letter as follows:

1. Letterhead



2. Date Line
3. Inside Address
4. Attention Line
5. Salutation
6. Subject Line
7. Body
 - ①Opening or Introduction ②Details ③Response or Action ④Closing
8. Complimentary Close
9. Signature
10. Initials
11. Enclosure
12. Carbon Copy
13. Postscript

II. The Ways of Using the Writing Parts and Their Standardized Designs

1. Letterhead

Letterhead includes the sender's name, postal address, postcode, telephone number, E-mail address, telex number, fax number and cable address, etc. Usually big firms engage experts to design their attractive letter paper, with their well-balanced letterheads, sometimes even with trademarks pre-printed on it in order to strengthen their firms' impression and enhance their firms' prestige. The best way is to usually print the letterhead in the up-center or at the left margin of a letter writing paper, and using different forms and sizes of both English alphabets and Chinese characters will especially show a very smart and wonderful design of the letterhead.

Example (1)

TIANJIN CARPETS IMPORT & EXPORT CORPORATION

45 BAODING STREET, TIANJIN, China

Tel: * * * * *

Fax: * * * * *

E-mail: * * * * *

Postcode: * * * * *

Example (2)

El Mar Trading Company 16 Main Street, Fresno, California, USA Tel: * * * * * Fax: * * * * * E-mail: * * * * * * * Postcode: * * * * *	
--	--

Using this design will enable the writer to put the firm's name, postal address and all the communicating information in four lines and not to occupy too many lines of the letter paper. Sometimes letterhead is printed at the left margin of the sheet of letter paper. Such design can often be found in the full-blocked style or semi-blocked style of letter writing.

Example (3)

Messrs. William & Sons Ltd. 58 Lancaster House Manchester, England Tel: * * * * * E-mail: * * * * * * * Fax: * * * * * Postcode: * * * * *	
---	--

In this design, in order not to occupy too many lines in the letterhead, E-mail address and Fax number have to be omitted, thus the inconvenience in using modern communicating techniques will be resulted in. And if you type all of the numbers below the address, your letterhead will be long enough to occupy nearly a quarter of your sheet of paper. So the best design of letterhead writing does not belong to this kind.

Sometimes you can find that the letterhead is put at the right margin of the sheet of letter paper. Such design will bring you much difficulty in offering good balance, especially when the letterhead is too long to put into some short lines and will as well show you a long list of communicating numbers and figures.

Example (4)

Grand Union Co. Ltd. 234 Linwood Street Manchester, England Tel: * * * * * E-mail: * * * * * Fax: * * * * * Postcode: * * * * *	
--	--

2. Date line

In business communication, when a firm writes to another, each will give a



reference. The reference may include a file number, departmental code or the initials of the signer followed by that of the typist of the letter. These are marked as “Our Ref: * * * ” and “Your Ref: * * * ” to avoid confusion.

Example (1)

Your Ref: JVD/ZH

Our Ref: WDC/LF

Example (2)

Our Ref: SEL/SY

Your Ref: No. 145/170

As for the date, it is usually put one or two lines under the letterhead right for the purpose of filling or checking. It should be typed in full and not be abbreviated. The -th, -st, -nd and -rd that follow the day may be omitted such as: “6 June” for “6th June”, “May 1” for “May 1st”. Don’t use the all-number form and write 07 instead of 2007 for the year. The American practice is to write the date in the order of month, day and year as 3/8/2007 or 03/8/2007, but the English practice is written in the order of day, month and year as 8/3/2007 or 8/03/2007. Simple ways of writing: March 8, 2007/March 8th, 2007/8th March, 2007/8 March, 2007. Avoid using “3/8/2007” or “2007.3.8”.

3. Inside address

Generally, the inside address should include the receiver’s name and title, company name, street address, city, state (province), postcode, and country (if necessary). They are typed at the upper left-hand margin of the sheet, starting two to three lines below the last line of the letterhead. It appears exactly the same way as on the envelope.

Example

Smith Watch Company	
190 Broadway, Chicago, Illinois, USA	
Tel: * * * * *	Fax: * * * * *
E-mail: * * * * *	Postcode: * * * * *
4 June, 2007	
Mr. George Smith Sales Manager Mid-West Imp. & Exp. Inc.	

There are such several styles of inside address as follows:

- a. If writes to somebody, for example:

Mr. Allen Smith
Middletown Oil Company
205 Main Street
Middletown, Oklahoma

- b. If writes to a manager, and also doesn't know about his name, for example:

The Sales Manager
William Jones, Ltd.
87 Brooklyn Avenue
New York 9, N. Y.
U. S. A.

- c. If writes to a company, for example:

Mary Company Limited
No. 25 Victoria Street
London, E. C. 9, England

If the company is not named after somebody's name, "the" may be added in front of the name of this company. For example:

The Smith Watch Company
124 Skimmers Road
Karachi
Pakistan

4. Attention line

Attention line is used when the writer of a letter addressed to an institution or an organization wishes to direct the letter to a specific individual or specific department. It is generally placed between the inside address and the salutation, underscored or not underscored and is centered over the body of the letter. If it is used in the full block format, it will be typed at the left-hand margin. It generally follows the inside address. e. g. Attention: Mr Smith; Attention: The Sales Manager or For the attention of Mr. Smith.

5. Salutation

Salutation is the complimentary greeting with which the writer opens his letter. The salutation is "Gentlemen" if the letter is addressed to an organization, even if there is an attention line directing the letter to a particular individual within that organization.

In business correspondence, "Dear" is used to express respect here, the most commonly used salutation forms are



Dear Sirs, (British Style)

Gentlemen, (American Style)

Dear Sir,

Dear Madam,

Dear Mr. Brown,

Whether married or unmarried, a woman is always addressed as "Dear Madam", never as "Dear Miss". The Americans prefer to use "Gentlemen" while the British use "Dear Sirs".

Even when the firm's name is the name of a single individual, the salutation of plural form is preferred, such as:

Example

<p>Mary Company Limited No. 25 Victoria Street London, E. C. 9, England Gentlemen,</p>
--

For ordinary business purposes "Dear Sir" is used for addressing one person, and "Dear Sirs" or "Gentlemen" for addressing two or more, as where a letter is addressed to a firm.

6. Subject line

Subject line is actually the central idea of a letter. It is inserted between the salutation and the body of the letter. If the letter is in the full block form, it is placed at the left-hand margin. In other styles, it is centered over the body of the letter. In order to invite the receiver's attention, it is usually underlined. In front of it "Re:" or "Subj:" is written as:

Example (1)

Dear Sirs,

Re: Women's Blouses

Example (2)

Gentlemen:

Subj: Tin Foil Sheets

Sometimes, the subject line can be underscored.

7. Body

This part is the most important one in business correspondence and the part that the writer expresses his ideas or requirements. The body of the letter generally consists of four essential parts:

(1) Opening (or Introduction)

The opening is actually the background of this letter and to give the reason of writing. It indicates the referring letter, contract or letter of credit to which response will be made.

(2) Details

The details refer to the enquires, problems, requirements and etc., which will be put forth by the letter. Some relative details will be illustrated in this part.

(3) Response (or Action)

In this part the expected response or possible decision will be expressed here.

(4) Closing

In this part a short close must be made politely. Attention must be paid to the keeping of friendly relations between the letter writer and the letter receiver. Business development should not be hindered by a discourteous letter close.

In writing the body of the letter you must always ask yourself about the purpose of writing this letter. You must always consider the best ways of accomplishing your hope and conveying your ideas to your correspondent. Try your best to streamline your letter and use short sentences and short paragraphs for giving your correspondent a brief letter to read fast. To start a new paragraph for each point, you wish to stress and make your letter to be read easily and clearly and as well inspire the action or response you desire.

8. Complimentary close

Complimentary close is merely a polite way of ending a letter. It is in keeping with the salutation. The correct position for complimentary close is two spaces below the body of the letter to the right side of the page, in line with the date block at the top.

In business correspondence, "Yours truly" is the style used most frequently. Here are some more styles which can be used: Yours sincerely, Sincerely yours, Yours faithfully, Faithfully yours.

When using continuation sheets, plain paper of the same quality as the letterhead must be used and typed with a heading to show:

- (1) The number of the sheet (in the center of the page).
- (2) The name of your correspondent (on the left-hand side).
- (3) The date of the letter (on the right-hand side).

9. Signature

The signature is common to type the name of the writer's firm or company im-



mediately below complimentary close. It is the signed name of the person writing the letter. It is signed by hand in black or blue ink. Since the hand-written signature is illegible, the name of the signer should be typed below the signature. The name should be written out in full, as initials may be misleading or confusing. It is common to have the writer's name typed several lines below the complimentary close, with leaving space for the hand-written signature, and followed by his job title or position.

If the writer writes the letter for his firm, not for himself, he should type the name of his firm in capital letters below the complimentary close, followed by his signed name right below it.

<p style="text-align: right;">Yours faithfully, MITSUBISHI CORPORATION (signature) Thomas C. Sutton General Manager, Sales Department</p>
--

10. Initials

The initial line firstly shows the name of the dictator of the letter, and secondly show the typist of the letter. In the initial line, the dictator's name should appear before the typist's. And one method of the following four may be used:

WT/FM WT: FM WT-FM WT/fm

Occasionally the full name of the dictator is used, followed by the typist's initials, as:

Wu Tong/sm

Nowadays the business letters are often written and typed by the businessmen themselves in a corporation. In this case this line is not necessary to be typed the signature.

11. Enclosure

If it is necessary to enclose something with the letter, such as a photo, a bill, a cheque or brochure, attention should be called to it by writing "Enclosure" or "Enclosures" below the signature in the lower left-hand corner.

Enclosures: A. 2007 Price List

B. 2007 Catalogue

Encl: 2 copies

Encl. As stated

12. Carbon copy

There are two types of carbon copy notation. One is indicated by "CC" followed by the names of the "CC" receiver. This notation is typed both on the original and the carbon copies, as:

CC: Shanghai Branch Office

The other type of CC notation is to type "bcc" only on the copy, not on the original letter, as:

Bcc: Mr. Jones

For convenience of mailing and filing, full names and addresses are better to be given. CC can also be written as C. C. or cc.

13. Postscript

When the letter writer forgets to mention or to emphasis something in his letter, he may add his postscript two spaces below the CC notation, as:

P. S. The samples will be mailed to you tomorrow.

Sometimes one more part will appear in the letter, it takes the form of "c/o: in care of" (由……转交), for example: Prof. Henry K. Wenger c/o Mr. Michael L. Mogan. However, the adding of a "P. S." will show that the writer's letter is lack of good planning and well consideration, so the adding of a "P. S." should be avoided as far as possible.

III. The Language Characteristics of Business Business Writing

In order to write out perfect business letters attention must be paid to the following language characteristics:

1. Courtesy and consideration

Courtesy is not mere politeness. It stems from a sincere attitude.

Compare:

(polite)

We have received with many thanks your letter of Oct. 7, and we take the pleasure of sending you our latest catalog. We wish to draw your attention to a special offer which we have made in it.

(courteous)

You will be particularly interested in a special offer on page 5 of the latest catalog enclosed, which you requested in your letter of Oct. 7.

In order to make a business letter courteous, try to avoid irritating, offensive, or belittling statements. To answer letters promptly is also a matter of courtesy.