普通高等院校"十二五"规划重点教材

国际贸易系列

国际商务英语

International Business English

娄 钰／主编

立信会计出版社
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总　　序

改革开放以来，尤其是加入WTO之后，中国的对外贸易得到了快速发展，为国民经济的健康发展作出了巨大贡献。要保持国际贸易持续快速增长，培养高素质的外贸从业人员是十分重要的。高素质的外贸从业人员，需要掌握系统的相关理论、知识和技能，这套国际贸易系列教材就是为这一目的而编写的。

本套教材共十三本，分别是《国际营销学》、《中国对外贸易概论》、《国际贸易》、《国际贸易实务》、《国际金融》、《国际贸易法》、《外贸英语函电》、《国际商务英语》、《国际贸易结算》、《国际服务贸易》、《国际贸易单证实务》、《国际货物运输与保险》、《国家商务谈判》，其中前八本属于商务部外销员考试的内容。这八本教材以商务部2010年外销员考试大纲为指导，在涵盖大纲全部内容的基础上，适当进行了扩充，使其既可满足外贸从业人员参加外销员考试复习之用，亦可满足高等院校国际贸易及相关专业的学生学习使用。

本套教材最大特点，在于注重理论性、知识性和趣味性的同时，更加注重实用性和可操作性。如《国际贸易实务》介绍了如何选择进出口商品和寻找贸易商的各种有效途径，还有如何办理出口外汇核销和出口退税手续的相关内容；《外贸英语函电》的案例几乎全部来源于外贸公司的真实案例；《国际贸易单证实务》的各种单证全部来源于外贸公司和外贸运输公司的真实单证，以便读者学以致用，提高实际业务操作技能，毕业后能快速适应外贸工作。全套教材都适时增加了“知识拓展”和“案例分析”，便于理解、掌握相关理论和知识。

本套教材的另一特点，是内容的前沿性和新颖性。最新相关理论、惯例、政策、规章制度以及所涉及的相关最新知识、信息等被纳入教材中，紧跟时代步伐。

本套教材的编者，有长期从事国际贸易相关专业的教学和科研工作的专家、学者，还有长期从事国际贸易实务、管理及相关工作的专业人士，既确保了理论知识的深度、广度和系统性，又确保了应用知识的真实性和实用性。

本套教材的广泛使用，将有助于改变长期以来教材与国际贸易实践脱节的现状，有利于培养理论知识系统、全面、扎实，操作技能强的综合性外贸专门人才。

李朝民

前　　言

随着我国改革开放的深入和国际贸易的发展，各行各业对外商务活动不断增加，既掌握国际贸易实践操作技能，懂得国际商务法律和惯例，又精通国际商务的人才成为社会亟需的热门人才。为了适应形势发展，满足广大在校学生、在职商务人员及读者学习与提高的需要，我们在总结多年教学经验的基础上，汇编成系列教材出版。本书以全国国际商务专业技术资格考试中规定的相关知识内容为依据，并注意选收国际上最新、最具代表性的材料，力求做到系统性、科学性和实用性的统一。教材中附有大量的国际商务英语资格考试和全国外销员资格考试试题，满足准备国际商务师和外销员考试的读者的需要。

《国际商务英语》有以下特点：第一，从内容上看，全书共包括16个单元。内容涵盖了国际商法、国际营销学、国际金融、国际贸易和电子商务等商务英语专业方面的主要内容。这些内容涉及国际商务专业的必修课程，是国际商务英语专业学生必须掌握及了解的内容；第二，大部分内容参照了全国国际商务专业技术资格考试大纲编选，具有一定的针对性；第三，每单元都附有一定数量的辅助阅读材料，以便读者扩大专业知识面，了解商务英语资格考试。

全书由娄钰主持布局，审定编写大纲。本书的第一至六单元，由杨建玫编写；第七单元，以及第十三至十六单元，由娄钰编写；第八至十二单元由刘一涓编写。最后，由娄钰修改及定稿。

本书参考了大量的国内外资料，并大多在参考文献中注明。同时，也参考了许多国外的网站资料，在此深表感谢。

由于我们水平有限，经验与知识不足，书中难免有所纰漏，敬请读者指正。

娄　钰

Contents

Unit One International Business

国际商务

Main Contents of the Text

国际商务是一门研究为满足个人及组织需求而进行的跨国界交易的科学。国际商务有进出口经营、许可经营、特许经营等多种形式。在进行国际交往的过程中,许多国家往往采用各种贸易壁垒形式,以保护本国相关产业。在进行国际商务交往的过程中,往往有许多国际组织的参与。同时,这些个人或组织在参与国际商务交往的过程中,还往往受许多法律法规的规制。

I. The Conception of International Business

International business is a term used to collectively describe all commercial transactions that take place between two or more countries. Private companies undertake such transactions for profit and governments undertake them for profit and for political reasons. It involves all those business activities which involve cross - border transactions of goods, services, resources between two or more nations.

What are the differences between international trade and international business?

This is really just the difference between "trade" and "business". Trade is technically the exchange of good for money or other goods. And the business is the whole spectrum of dealings in which people and companies engage. It is generally boiled down to the exchange of goods and services for money or other goods or services. Fundamentally, international trade is a much narrower set of activities and consists of exports and imports (e. g. goods and services) only. However, international business is a much broader concept and includes international trade, direct foreign production or any other activity across countries conducted by an entity in managing and carrying out its operations.

II. Forms of International Business

There are many forms of doing international business. The most common forms of doing business would include importing and exporting, licensing and franchising, joint venture, foreign direct investment, industrial cooperation and strategic alliances.

i. Importing and Exporting

Any business that brings goods or services into China from another country is involved in importing. Importing is the purchasing side of trade and takes place when one region acquires goods or services from another region. The region that sells the goods or services is the exporter, whereas the region that buys the goods or services is the importer.

Importing most often refers to purchases from other countries. Importing is linked with international trade and generally is distinguished from trade within a specific nation, because importing involves government regulation, whereas interstate importing does not.

The term exporting is derived from the conceptual meaning as to ship the goods and services out of the port of a country. The seller of such goods and services is referred to as an exporter who is based in the country of export. Whereas the overseas based buyer is referred to as an importer. In international trade, exporting refers to selling goods and services produced at home country to other markets. The export of goods normally requires involvement of the customs authorities in both the country of export and the country of import.

In national accounts, exporting consists of transactions in goods and services from residents to non-residents. An export of goods occurs when there is a change of ownership from a resident to a non-resident. Export of services consists of all services rendered by residents to non-residents. In national accounts, any direct purchases by non-residents in the economic territory of a country are recorded as exports of services.

ii. Licensing and Franchising

Licensing refers to the permission as well as to the document recording that permission. Licensing occurs when a producer in one country makes an agreement with a manufacturer in another country specifying the right to sell the product on a royalty basis to a specific market. A license may be granted by licensor to licensee as an element of an agreement between those parties. In particular a license may be issued by authorities to allow an activity that would otherwise be forbidden. It may require paying a fee and/or proving a capability. The requirement may also serve to keep the authorities informed on a type of activity, and to give them the opportunity to set conditions and limitations.

Franchising is the practice of using another firm's successful business model. The word "franchise" is of Anglo-French derivation from franc-meaning free, and is used both as a noun and as a verb. For the franchisor, the franchise is an alternative to building "chain stores" to distribute goods and avoid investment and liability over a chain. The franchisor's success is the success of the franchisees. The franchisee is said to have a greater incentive than a direct employee because he or she has a direct stake in the business.

iii. Joint Venture and Foreign Direct Investment

Many countries do not allow foreign nationals to own real property in their country. A foreign company that wants to purchase facilities must set up a joint venture by finding a local partner to share the cost and operation of the business. Joint venture is a contractual agreement joining together two or more parties for the purpose of executing a particular business undertaking. All parties agree to share the profits and losses of the enterprise. Joint venture also encounter problems concerning percentage of ownership, amount of investment, and how much of the product will be exported.

Foreign direct investment (FDI) is a measure of foreign ownership of productive assets, such as factories, mines and land. Increasing foreign investment can be used as one measure of growing economic globalization. The foreign direct investor may acquire voting power of an enterprise in an economy through any of the following methods: by incorporating a wholly owned subsidiary or company; by acquiring shares in an associated enterprise; through a merger or an acquisition of an unrelated enterprise; participating in an equity joint venture with another investor or enterprise. FDI can be broadly classified into two types: outward FDI and inward FDI.

Outward (FDI), sometimes called "direct investment abroad", is when local capital is invested in foreign resources. Inward FDI for an economy can be defined as the capital provided from a foreign direct investor residing in a country, to that economy, which is residing in another country.

iv. Industrial Cooperation

Industrial cooperation refers to an obligation imposed on a foreign contractor under a government procurement project to execute certain industrial or commercial activities such as local investment, local procurement, technology transfer, etc.. Such obligation is particularly common in procurement project concerning national defense, transportation and power generation.

v. Strategic Alliances

A strategic alliance is a formal relationship between two or more parties to pursue a set of agreed goals or to meet a critical business need while remaining independent organizations.

Partners may provide the strategic alliance with resources such as products, distribution channels, manufacturing capability, project funding, capital equipment, knowledge, expertise, or intellectual property. The alliance is a cooperation or collaboration which aims for a synergy where each partner hopes that the benefits from the alliance will be greater than those from individual efforts. The alliance often involves technology transfer, economic specialization, shared expenses and shared risk.

III. Trade Barriers

An enterprise may encounter many trade barriers in the course of business. Trade barrier is a general term that describes any government policy or regulation that restricts international trade. The barriers can take many forms, including the following terms that include many restrictions in international trade within multiple countries that import and export any items of trade: tariffs; non-tariff barriers to trade, import licenses, export licenses, import quotas, subsidies, voluntary export restraints, local content requirements, embargo, etc.

Most trade barriers work on the same principle: the imposition of some sorts of costs on trade that raises the price of the traded products. If two or more nations repeatedly use trade barriers against each other, then a trade war results.

Among above barriers, tariff is the most common method of restricting trade. Tariff is a tax or duty levied on commodities when they cross national boundaries. Most nations impose tariffs only on imports because they want to encourage exports. Import tariffs can be divided into ad valorem tax, specific duties and compound duties. Tariffs almost always result in higher prices to the ultimate consumer and play an important role in anti-dumpling.

The major argument against trade restrictions is that they inhibit free trade, resulting in higher prices. However, many see tariffs and other artificial restrictions as necessary and desirable. Theoretically, the price and quantity of goods sold is determined by market conditions. However, complete free trade seldom exists. A nation that has a negative balance of trade or payment will try to establish a positive balance through the use of various means of trade restrictions. In addition, trade barriers may serve the purpose of protecting domestic industry. Without tariff cushions, many domestic businesses would go broke because they could not compete with the more cheaply produced commodities from other nations. In fact, trade barriers are detrimental and can decrease overall economic efficiency.

IV. Main International Business Organizations

Business organizations are those that are established to pursue specific business goals and they aim at making profits. In international business, there are many business organizations. Among them, the International Monetary Fund (IMF), the International Bank for Reconstruction and Development (IBRD), the International Chamber of Commerce (ICC) and World Trade Organization (WTO) are the backbones of the world economy.

i. The International Monetary Fund

The International Monetary Fund (IMF) came into being in 1944 which is an organization of 187 countries, working to foster global monetary cooperation, secure financial stability, facilitate international trade, promote high employment and sustainable economic growth, and reduce poverty around the world. The IMF has played a part in shaping the global economy since the end of World War Ⅱ.

ii. The International Bank for Reconstruction and Development

The International Bank for Reconstruction and Development (IBRD) is one of five institutions that comprise the World Bank Group. IBRD is an international organization whose original mission was to finance the reconstruction of nations devastated by World War Ⅱ. Now, its mission has expanded to fight poverty by means of financing states. Its operation is maintained through payments as regulated by member states. It came into existence on December 27, 1945 following international ratification of the agreements reached at the United Nations Monetary and Financial Conference of July 1 to July 22, 1944 in Bretton Woods, New Hampshire. The IBRD provides loans to governments, and public enterprises, always with a government (or sovereign) guarantee of repayment subject to general conditions.

iii. The International Chamber of Commerce

The International Chamber of Commerce (ICC) was founded in 1919 with an overriding aim that remains unchanged: to serve world business by promoting trade and investment, open markets for goods and services, and the free flow of capital.

ICC has evolved beyond recognition since those early post-war days when business leaders from the allied nations met for the first time in Atlantic City. The original nucleus, representing the private sectors of Belgium, Britain, France, Italy and the United States, has expanded to become a world business organization with thousands of member companies and associations in around 120 countries. Members include many of the world's most influential companies and represent every major industrial and service sector.

Traditionally, ICC has acted on behalf of business in making representations to governments and intergovernmental organizations. Now, it undertakes three main tasks:

setting rules and standards, promoting growth and prosperity and spreading business expertise.

iv. World Trade Organization

Established in 1995, World Trade Organization (WTO) is the most powerful legislative and judicial body in the world, which transformed General Agreement on Tariffs and Trade (GATT) into an enforceable global commerce code. With the aim of promoting the "free trade", the WTO has become the biggest world business organization.

Although the WTO is only 16 years old, its history can be traced back to a period just after World War Ⅱ.

In 1947, the world's major trading countries signed the GATT which laid the ground rules for the multilateral trading system. After efforts to establish an international trade organization failed in 1948, GATT also served as a provisional forum for members to address international trade matters. Over the years, GATT members conducted a series of multilateral negotiations known as "rounds" to lower trade barriers between them.

The first five GATT trade rounds after 1947 focused on lowering tariffs. The Kennedy round in the 1960s expanded discussions from tariff cuts to more general trade rules, leading to the negotiation of GATT anti-dumping agreement. In 1970s, participants in the Tokyo round of talks lowered tariffs further and concluded agreements which only some members joined on non-tariff trade barriers, such as technical standards.

The following round, launched in 1986, built upon the progress made in the Tokyo round and in previous negotiations. Known as the Uruguay round, it was, up to that time, the largest and most comprehensive trade round. In the Uruguay round, GATT members agreed to lower tariffs, address non-tariff barriers, and extend trade rules into several new areas, including trade in services and intellectual property.

At the conclusion of the Uruguay round, representatives from most of the 123 participants signed a declaration in Marrakesh, Morocco creating the WTO and bringing the agreements and commitments concluded during the round under the new organization. On January 1, 1995, WTO officially replaced GATT and the informal forum it provided for more than four decades.

Today, WTO is a vital international institution. It has 153 members and, collectively, they represent 95 percent of world trade.

Decisions are made by the entire membership. This is typically by consensus. A majority vote is also possible but it has never been used in WTO, and was extremely rare under the WTO's predecessor, GATT. WTO's agreements have been ratified in all members' parliaments.

WTO's top level decision-making body is the Ministerial Conference which meets at least once every two years.

Below this is the General Council which meets several times a year in the Geneva headquarters. The General Council also meets as the Trade Policy Review Body and the Dispute Settlement Body.

At the next level, the Goods Council, Services Council and Intellectual Property Council report to the General Council.

Numerous specialized committees, working groups and working parties deal with the individual agreements and other areas such as the environment, development, membership applications and regional trade agreements.

The WTO Secretariat, based in Geneva, has around 600 staffs and is headed by a director-general. Since decisions are made by the members themselves, the Secretariat does not have the decision-making role. The Secretariat's main duties are to supply technical support for the various councils and committees and the ministerial conferences, to provide technical assistance for developing countries, to analyze world trade, and to explain WTO affairs to the public and media. The Secretariat also provides some forms of legal assistance in the dispute settlement process and advises governments wishing to become members of WTO.

V. International Business Law

Most aspects of running a business have some legal consequences. Whether your business is just starting up, expanding, or winding down, you must comply with laws that govern your business activities. In international business, you must comply with international business laws which include contract law, company law, bills of exchange law, intellectual property law, etc.

i. Contract Law

A contract intends to formalize an agreement between two or more parties, in relation to a particular subject. Contracts can cover an extremely broad range of matters, including the sale of goods or real property, the terms of employment or of an independent contractor relationship, the settlement of a dispute, and ownership of intellectual property developed as part of a work for hire.

Typically, in order to be enforceable, a contract must involve the following elements.

1. A Meeting of the Minds

The parties to the contract have a mutual understanding of what the contract covers. If there is no meeting of the minds, the contract will likely be held unenforceable.

2. Offer and Acceptance

The contract involves an offer to another party, who accepts the offer. The buyer's acceptance of that offer is a necessary part of creating a binding contract. Sometimes, there is a counter-offer during negotiation. Please note that a counter-offer is not an acceptance, and will typically be treated as a rejection of the offer. If the seller accepts the counter-offer, a contract may be completed.

3. Mutual Consideration

In order to be valid, the parties to a contract must exchange something of value.

While the validity of consideration may be subject to attack on the basis that it is illusory, or that there is a failure of consideration, these defenses will not let a party to a contract escape the consequences of bad negotiation.

4. Performance or Delivery

In order to be enforceable, the action contemplated by the contract must be completed. However, unless the contract provides that delivery will occur before payment, the buyer may not be able to enforce the contract.

5. Good Faith

It is implicit within all contracts that the parties are acting in good faith. If either party is not acting in good faith, the contract will not be enforceable.

6. No Violation of Public Policy

In order to be enforceable, a contract cannot violate "public policy". If a contract for the sale violates public policy, it is not enforceable.

Every country has its different contract law. Among them, American's The Uniform Commercial Code is famous which was first published in 1952. The UCC is one of a series of uniform acts that have sought to standardize and harmonize the law of sales and other commercial transactions across the fifty states of the United States of America. However, one state, Louisiana, has not fully adopted the provisions of the Uniform Commercial Code.

ii. Company Law

Company law (also "Corporations Law") is the law of the most dominant kind of business enterprise in the modern world. Corporate law is the study of how shareholders, directors, employees, creditors, and other stakeholders such as consumers, the community and the environment interact with one another under the internal rules of the firm. Corporate law is about big business, which has separate legal personality, with limited liability or unlimited liability for its members or shareholders, who buy and sell their stocks depending on the performance of the board of directors.