# 高级商务英语听说

Practical Business Communication (Students' Book) Level 3

(学生用书)

吴立高 陈玉萍 主编

Listening to Business English

## 高级商务英语听说

(学生用书)

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### 高级商务英语听说(学生用书)

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### 所言 Preface

《商务英语听说》共分初、中、高三级,每级一册,每册十六单元。教材选材涉及到商务领域的常见话题,包括商务接待、面试、产品介绍、商务谈判、广告、国际贸易等各个方面,为学习者提供了大量真实、生动的英语素材,使学习者在提高英语听说技能的同时也涉猎国际商务知识。

本套教材的编写以真实性为原则,很多材料来自国外财经报刊和外企的真实语言交流素材,内容涉及到真实的公司业务及人物,工作场景下的真实交流,有较强的实用性和专业性。该教材语言地道,听、说训练交替进行,使得两项互相促进,共同长进。本教材得另一大特点就是语言技能的训练与商务知识有机结合。交际任务以真实的商务交际情景为参照,鼓励学习者在完成交际任务的过程中运用所学语言知识,提高交际能力,熟悉商务知识。而且任务设计尽可能与学习者的经历直接或间接相关,通过商务场景对话、角色扮演等丰富多样的活动让学习者参与其中,增加了学习的意义。

本套教材可作为大学英语专业及英语相关专业的学生学习商务英语的材料,也可作为任何专业对商务英语有兴趣的学生选修课使用教材。初级适合大学一年级学生或有一定基础的学习者使用,中级适合大学二年级或有中等基础的学习者使用,高级可供大学三、四年级或有较高英语水平的学习者使用。建议2到3课时学习一个单元。

这套教材也为社会上广大的商务英语爱好者提供学习材料,对提高学习者的听、说能力将有帮助,对于从事商务工作和即将从事商务工作的人,本教材有助于他们提高英语交际能力,并提供实用性的商务知识。

主编 2009年7月

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### Unit 1

### **Accounting**

### Aims .

In this unit, we will talk about

- · what is accounting
- · history of accounting
- functions of accountants
- · how to choose accounting software

### 1 Starting up

Hello, here are some of the questions about the career of being an accountant. Please discuss them with your partners and tell each other your views.

- 1) Do you think it is easy for an accountant to find a job? Why?
- 2) What do you think about the salary of an accountant?
- 3) Why do you think experienced accountants are very popular in the market?
- 4) If you are an accountant, would you do account fraud for your boss?

### 2 What is accounting?

If you ever wanted to know what accounting is, then this is your chance to learn. Here is a quick accounting education that can explain something about it.

### **Word Bank**

۔ <sub>ایک ا</sub> ختی خی جی جی جی خی ختی ختی ختی ختی ختی ختی ختی ختی ختی
∮ tax authority n. government agency dealing with tax 税务机关
dethics n. moral 道德
《fraud n. deliberate trickery intended to gain an advantage 欺诈
deliberation n. discussion and consideration of all sides of a question 审议,商议
mare a a a a a a a a a a a a a a a a a a
<b>~</b>
A Listen to an extract from a lecture by Professor Johnson about accounting and
complete the sentences.
1) Accounting is the comprehensive system of and financial information
of a business for the purpose of preparing summaries for, managers
and other who make decisions within the companies or organizations that they are involved
in.
2) The FASB created the basic accounting concepts code known as (GAAP).
3) The idea behind this is if everyone uses the same business prepared according to
GAAP, then who ever uses the information can or the information
more steadily than if prepare differently.
<b>~</b>
B Listen again and decide whether the following statements are true or false with a
tick $(\sqrt{\ })$ .
1) FASB is adopted to keep accountants from making unconscious mistakes.
True 🗌 False 🗌
2) Accounting Principles Board (APB) is a replacement of FASB.   True  False
3) FASB will analyze, review and assess the problem when an accounting issue occurs.
True   False
C Work in pairs and discuss the basic information about accounting.
Language Focus
In simple terms accounting is the comprehensive system of
The job of the FASB is to analyze and review
The idea behind the creation of GAAP is

### 3 History of accounting

The history of accounting is as old as civilization. Accountants participated in the development of cities, trade, and the concepts of wealth and numbers. We are going to learn about how influential the earliest accountants were.

### 3.1 Influence of earliest accountants

#### **Word Bank**

A best on a construction of cools without involving money H 14 A H 4 4 A A
《barter n. exchange of goods without involving money 易货交易,物物交换
🤾 archaeological adj. related to the study of prehistoric antiques 考古学的
》 artifact n. man-made object 人工制品
,recordkeeping n. 记账
$\frac{1}{2}$ double-entry bookkeeping $n$ . bookkeeper debits the transaction to one account and $\frac{1}{2}$
credits it into another 复式簿记
Renaissance n. a cultural rebirth in Europe of the 14th - 17th centuries 欧洲文艺复兴

A	9	Listen	to the	passage	about	the	influence	of	earliest	accountants	and	complete	the
se	nten	ces.											

1)	Accountin	g is one of the	The histo	ory of accoun	nting o	dates bac	ck to t	he earl	iest
	days of _	driven by the t	trade system o	of	neces	sary for	surviv	al. As	the
		expanded to include _	, met	thods were fo	ormali	zed by _		,	
2)	Through	discoveries	of artifacts,	researchers	are le	earning	more	about	the
		the earliest accountants	had on civil	ization.					

### B Listen again and fill in the following table with detailed information.

Aspects that earliest accountants influenced	Reasons
Trade	for and to goods and services.
Cities	As trade grew, so did the

#### continued

Aspects that earliest accountants influenced	Reasons
Concepts of wealth and numbers	and planning.
Writing	Understandable system of
Double entry bookkeeping	Associated with birth of the
Money and banking	Helped businesses in Industrial Revolution.



### C Work in pairs and discuss the influence of earliest accountants.

#### Language Focus

Earliest accountants exert their influence upon trade,...

cities .... concepts of wealth and numbers . . . writing .... double entry bookkeeping.... money and banking....

### 3.2 The Father of accounting

#### Word Bank

a male member of a religious order that originally relied solely on alms 化 缘修士 Venetian adj. of or relating to Venice or its people 威尼斯的 manuscript n. handwritten book or document 手稿 debits equal the credits 借贷必相等 book of record in business transactions, in which all debits and credits are ledger n. placed under appropriate heads 分类账 cost accounting 成本会计 practitioner n. someone who practices a learned profession 从事者 lending institution n. a financial institution that makes loans 信贷机构 Everything about Arithmetic, Geometry, and Proportions 《算术、几何与比例学总论》

A	Listen to the passage about Luca Pacioli and decide whether the following
	tements are true or false with a tick $(\sqrt{\ })$ .
	Luca Pacioli is the "Father of Accounting" who was born in 1494.   True  False
2)	Luca Pacioli wrote a book which provided description of double-entry accounting system
	used by Roman merchants.  True  False
3)	Luca Pacioli published his book two years before Columbus discovered America.
	True  False
4)	Friar Luca is called the "Father of Accounting," because he invented the system of double
	entry accounting.  True  False  False
B-	Listen to the passage again and complete the sentences.
1)	Luca Pacioli was one of the greatest men of the He is also one of the least well
	known. This is surprising, for Luca Pacioli's changed the way the world
	worked then, and continue to
2)	For example, he described the use of, and he warned that a person should not
	go to sleep at night until
3)	Accounting in public accounting, industry, and organizations, as
	well as investors,, business firms, and all other users for financial information
	Luca Pacioli for his in the development of accounting.
C	Listen to the passage for a third time and answer the following questions.
1)	Why did accountants from around the world gather in an Italian village called San
1,	Sepulcro in 1994?
	Separation 1991;
2)	How old was Pacioli when he wrote his book Everything about Arithmetic, Geometry,
-,	and Proportions?
	•

3)	What is included	in Pacioli's accounting	ng section in his bo	ook?	



### D Work in pairs and tell each other the contribution Luca Pacioli has made. Language Focus

Luca Pacioli's manuscripts and ideas changed . . .

One section in Everything about Arithmetic, Geometry, and Proportions served as ... Also, his articles covered ...

... are indebted to Luca Pacioli for his monumental role in the development of accounting.

#### **Functions of accountants** 4

Without any doubt, every business needs an accountant who is professional and responsible. Anyway you may have a hard time finding a satisfying accountant. There are many factors for you to consider. Once you get the right one, he or she can help you manage the finance and even beat the recession.

#### 4.1 Hiring an accountant

#### **Word Bank**

self-disciplined adj. having the ability to control your own behavior so you do what \ you should do 自律的 detail-oriented adi. have a particular emphasis on details 注重细节的 dynamic adj. continuously changing, growing or developing 不断变化的 bookkeeping n. recording of business transactions in a systematic manner 记账 taxation the system that a government use for collecting taxes from people 征税 政策 to communicate, to act between parties with a view to reconciling liaise v.

differences 联络

A	9	Due to	busin	iess e	xpansio	n, A	BC Com	pany nee	ds t	o hire a ne	w accou	ınta	ant.	The
fo	llowi	ng is a	job a	dvert	isement	the	company	sent to	a n	newspaper.	Listen	to	the	first
рa	rt of	f it and	comp	lete t	he sente	ences	below.						-	

The ideal candidate will have the essential characterristics:	
1) Highly responsible and;	
2) Extremely;	
3) Good at communication and;	
4) Able to work in a, environment.	
Essential Skills include:	
1) Bachelor's Degree or above majoring in, or eq	uivalent professional
accounting qualification;	
2) Minimum working experience in accounting;	
3) Familiar with Chinese and other;	
4) Familiar with Chinese and HK;	
5) English and Chinese;	
6) Good command of Chinese and foreign and Microsoft	Office applications.
n <b>67</b>	41 41 6 H ·
B Listen to the rest of the job advertisement and decide who	etner the following
statements are true or false with a tick ( $\sqrt{}$ ).	
1) The accountant will deal with the company' account only in Chinese.	
2) The accountant has the responsibility of enhancing the accounting sys	
	True   False
3) The accountant also has to communicate with other accountants and	
company.	True   False
4) The accountant has to do with tax report every quarter.	True   False
5) The accountant needs to update his/her knowledge on taxation pol-	
company's management about it.	True 🗌 False 🗌

C Work in pairs and share what you have learned from the advertisement. To be a successful candidate for the position, what qualities one should have. Don't forget to Discuss with your partner about why it is an important skill for an accountant to speak fluent English? Don't forget to refer to the above exercise.

4.2 Choosing an accountant — What to consider?

### **Word Bank**

、ブラグググランググググググググググググググググググググググググググググググググ
go over the books to examine the debt or credit registered in an account 查账
have a better grasp to have better understanding of something 对有更好的了解
CPA n. Certified Public Accountant 注册会计师
on the side without official authorization 暗地里
reference n. a formal recommendation by a former employer to a potential future
employer describing the person's qualifications and dependability ( I (
作的)推荐人,证明人
fit the bill meet the requirement 符合要求

A	Listen to the passage and decide whether the following statem	ients are true or			
false with a tick $(\sqrt{})$ .					
1)	In terms of finding a good accountant, your grandma may know	a more suitable			
	accountant than people in the business world.	True 🗌 False 🗌			
2)	When choosing an accountant, it would be good to have at least two can	ididates whom you			
	can interview.	True 🗌 False 🗌			
3)	It is quite reasonable in the job interview to expect the candidates to pre	pare the entire tax			
	forms of your company.	True 🗌 False 🗌			
4)	In the selection of accountants, distance between his firm and your cor	npany is not a big			
	problem as long as he is a qualified accountant.	True 🗌 False 🗌			
5)	Many accountants charge by the hour but they are willing to be paid on	monthly or yearly			
	terms	True ☐ False ☐			

	During the job interview, why should the interviewer give the interviewees example
	the work that needs to be done?
	When choosing an accountant, why is his/her personality important?
	What is the most important and often overlooked question during an interview?
i	Why is it important to talk with people who have employed the accountant before?
1	Discuss with your partner what preparations you should make before you go to interview for an accounting position.  Language Focus
	interview for an accounting position.
	Language Focus  Have questions in mind regarding some specific tasks, such as  About personality, you should

∜ slash v. to cut drastically 大幅削減

~~~	بها والمعتون المغتون ا
3	plight n. a difficult or unpleasant situation 困境
3)	cash flow 现金流 🤾
3	negligent <i>adj</i> . careless 粗心的,疏忽的
3	legal tax avoidance an individual takes advantage of all legal opportunities to
4	minimize his or her taxes 合理避税
	luxury n. something that is an indulgence rather than a necessity 奢侈品
to	on in a commencial comment of the co
1	<b>∼</b>
A	Listen to the first part of the passage and decide whether the following statements
are	true or false with a tick $()$ .
1)	The sluggish economy has forced businesses, big or small, to cut down their spending.
	True  False
2)	In order to weather the crisis, companies should reduce their expenses on accounting
	services. True $\square$ False $\square$
	During difficult economic times, there's nothing for people to do but to complain.
3)	
3)	True ☐ False ☐
3)	True   False
	True
В	
В	Listen to the second part of the passage and complete the sentences.
В	Listen to the second part of the passage and complete the sentences.  Your accountant can be in helping for both your
<b>B</b>	Listen to the second part of the passage and complete the sentences.  Your accountant can be in helping for both your business and household income and expenses. An accountant can assist you with
<b>B</b>	Listen to the second part of the passage and complete the sentences.  Your accountant can be in helping for both your business and household income and expenses. An accountant can assist you with and credit concerns.
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B 1) 2) 3)	Listen to the second part of the passage and complete the sentences.  Your accountant can be in helping for both your business and household income and expenses. An accountant can assist you with and credit concerns.  Cash flow management in these difficult times is the main factor that can a business.  Reports such as, and budgets are vital for the business, if the business is going to its affairs.
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B (1) (2) (3) (4)	Listen to the second part of the passage and complete the sentences.  Your accountant can be in helping for both your business and household income and expenses. An accountant can assist you with and credit concerns.  Cash flow management in these difficult times is the main factor that can a business.  Reports such as, and budgets are vital for the business, if the business is going to its affairs.  Accounting fees may be considered a "", to business, and that is understandable, but every business should in these harsh economic times.
B (1) (2) (3) (4)	Listen to the second part of the passage and complete the sentences.  Your accountant can be in helping for both your business and household income and expenses. An accountant can assist you with and credit concerns.  Cash flow management in these difficult times is the main factor that can a business.  Reports such as, and budgets are vital for the business, if the business is going to its affairs.  Accounting fees may be considered a "", to business, and that is understandable, but every business should in these harsh economic times.  Listen to the second part again and answer the following questions.

How	can an accountant help you in terms of tax pla	anning?
How	can an accountant help you in terms of book-	keeping?

D Talk with each other about why excellent accountants are needed in harsh economy.

#### Language Focus

Your accountant can be invaluable in helping...

No business or individual can afford to be negligent with. . .

Every business should put an accountant to proper use in these harsh economic times.

### 5 Q & A about accounting software

When a small business is set up, business owners always find it frustrating to get their bookkeeping in order. How can they find easy yet effective software to help them? Here are some tips on that from an expert.

#### Word Bank

Quickbooks a kind of accounting software developed by Intuit 由直觉公司开发的一款财务管理软件 inventory n. a detailed list of all the items in stock 存货清单 billing n. recording of account, bookkeeping 记账 manual adj. requiring physical work 人工的 single-entry bookkeeping a simple bookkeeping system in which transactions are entered in only one account 单式记账法

1.	۔ بلک ختر ختر جن
3	computer literate be instructed and able to use computer 能操作电脑的
3	predisposition $n$ likely to think or behave in a particular way 倾向
3	get by to have just enough of something such as money or knowledge so that you can $\langle$
3	do what you need to do 勉强对付
3	account payable $n$ . a liability account showing how much is owed by the company
3	for goods and services purchased on credit 应付账款
3	account receivable $n$ . money which is owed to a company by a customer for goods $\sqrt{}$
3	or services provide on credit 应收账款
3	module n. a section of a computer program 模块
3	bells and whistles the additional features that make something attractive to use or look
3	at 附加的功能或点缀品
Arc.	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	~
A	Mr. Johnson, a recognized expert in financial automation, is talking with his
	ent Ms. Newly, about accounting software for small businesses. Listen to the first
_	rt of the conversation and decide whether the following statements are true or false
	th a tick $(\sqrt{})$ .
1)	You should buy the accounting software that's recommended by other people because it is
	the most reliable way.  True  False
2)	Quickbooks is the best selling accounting software and is very useful for a retail company.
	True ☐ False ☐
3)	Quickbooks offers good functions for service-oriented businesses than for a handmade
	crafts business that required heavy inventory controls.
4)	When choosing accounting software, personal predisposition is an important factor.
	True ☐ False ☐
_	
R	Listen to this part again and answer the following questions.
1)	Why is Quickbooks very popular?
<b>3</b> \	What are the accounting quotome qualible or the resolut according to Mr. Inhards
Z)	What are the accounting systems available on the market according to Mr. Johnson?