

现代商务英语

Contemporary
Integrated Business English

英语

①

综合教程

主 编◎李荣庆 李全福
副主编◎赵万长 陈慧丽



 **新曙光** XINSHUGUANG
现代商务英语系列教材
高职高专适用

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内 容 提 要

《现代商务英语综合教程》(上)是高等职业教育商务英语专业高年级学生的主干课程教材。本教材内容涵盖工商领域产、供、销和对外贸易的各个环节。各单元由精读文本、词汇注释、课文详解、练习题目及辅助阅读短文组成。

教材各练习环节均为以学生为中心的教学模式而设。比如,每单元专设学生展示(PPT presentation)环节,教师可因势利导,安排互动教学。

本系列教材重视整体构建,另编有《现代商务英语听力教程》、《现代商务英语口语教程》。这些教材各单元的主题与《现代商务英语综合教程》基本一致,形成呼应关系,数种教材同时使用,可以产生课程间教学合力,为迄今比较先进的教材组合设计。本教材附带教师教学用PPT演示文稿,其中收入每单元练习题目的答案以及每篇英语文本的汉语译文,方便教师使用。

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前 言

新曙光现代商务英语系列教材是根据教育部“以服务为宗旨,以就业为导向”的高等职业教育战略方针,针对我国高等职业教育商务英语教学状况以及我国经济高速发展的实际情况而编写的一套系列教材。随着我国经济的快速发展和快速融入全球经济体系,各地高等职业教育的商务英语专业的设置和在校学生人数已经初具规模,商务英语专业的教材建设也越来越受到重视。教学实践经验表明,与时俱进的新型现代商务英语教材的开发对于培养出具有国际商务综合能力的学生有着十分重要的意义。新曙光现代商务英语系列教材的组织策划者和编者在该教材的开发设计和编写中就如下几个方面达成共识。

一、本套现代商务英语系列教材的建设必须以培养具有外语能力的商务技能型人才为目标。除了重视传统的听、说、读、写、译等英语专业的基本技能外,学生的商务专业技能的培养应放在突出的地位。本套教材的设计和编写注重学生的设计能力、沟通能力、交际能力、团队能力、想象能力、创新能力、批评能力、审美能力、动手能力和计算机操作等具体的技能培养。

二、本套现代商务英语系列教材应该成为推进教学改革的平台。本套教材的设计和编写融入了近年来世界范围内先进的教学理念,使创新性学习(Creative Learning)、主动性学习(Active Learning)、批判性学习(Critical Learning)、分析性学习(Analytical Learning)的求知模式能够得以实现。本套教材的编写还致力于推进以教师为中心的教学模式向以学生学习为中心的教学模式的转变。

三、本套现代商务英语系列教材的建设以就业为导向。商务英语专业具有跨学科性、专业覆盖面宽、就业面广等特点。因此,本套教材的配套设计专门考虑到几个就业岗位群的需要,这些岗位群包括涉外管理岗位群、涉外贸易岗位群、涉外服务岗位群、外语师资岗位群。本套教材的设计开发以“基础技能主干教材+岗位方向配套教材”的理念面向这些岗位群。

四、本套现代商务英语系列教材的建设吸收了近年来新的科学技术成果。本套教材采取多维立体化教材存在模式,每种教材都配有数字化辅助教学资源,从而使这套教材实现了立体化,发挥出高效的施教和学习效果。

新曙光现代商务英语系列教材在相关专业教学导指委员会、相关行业协会、学会、企业、事业单位和相关学校的关怀和支持下,必定能够成为21世纪商务英语专业的优秀教材。

《现代商务英语综合教程》(上)编写说明

《现代商务英语综合教程》是为高职高专商务英语专业学生量身打造的新曙光现代商务英语系列教材之一。它适应于高职高专商务英语专业高年级同学使用。本书为《现代商务英语综合教程》的上册。共计12个单元。每单元按6学时授课,可满足一个学期72学时的教学工作量。本教材各单元的主题分别为:认识公司、应聘面试、文员必备、经理须知、管理功能、决策过程、人力资源、工作激励、企业培训、质量管理、客户关系和财务会计。本册书所选单元主题均为工商领域中最为基础的内容。这些内容涵盖同学们在涉外工商领域工作所必备的基础知识。

《现代商务英语综合教程》(上)编写人员如下。

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其中李荣庆编写第11章,李全福编写第6章,赵万长编写第1章,陈慧丽编写第2、3章,周亚莉编写第10、12章,赵昌芝编写第7、8、9章,陈丽红编写第4、5章。王英华对配套的PPT教学演示文稿进行了设计,并对全书的演示文稿作了整理。

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Unit One Understanding Company



Contents in This Unit

1. Two pre-reading discussion questions.
2. A text on understanding company.
3. New words and expressions.
4. Explanatory notes for the text.
5. Some exercises to build up your skills both in English and business.
6. A PPT hands-on assignment to give you spaces for creation.
7. Further reading texts.



Pre-reading Discussions for the Text

Please discuss these questions in pairs. You may talk over the topics either in English or in Chinese according to your teacher's instruction.

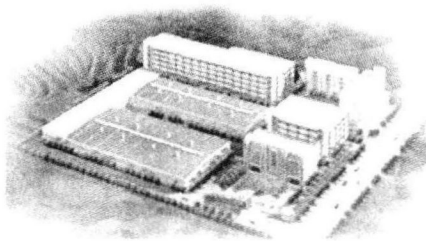
1. Do you have any experience of working in a company? If yes, tell us your story. You may write down some key words and phrases before you talk.

2. In your opinion, what is a company? Tell us your definition about a company. You may write down some key words and phrases before you talk.

Text: Forms of Companies

Partnership is one of the basic forms of companies. There are two classes of partnerships: general partnerships and limited partnerships. In a general partnership, all partners are equal. Each

partner has equal power to incur obligations on behalf of the partnership, and each partner has unlimited liability for the debts of that partnership. Because not all partnerships require that the partners have equal power and liabilities, some partnerships decide to form as a limited partnership instead.



In a limited partnership, there is usually only one general partner (although there could be more). The other partners are called limited partners, hence the name limited partnership. In a limited partnership, the general partner or partners have full management responsibility and control of the partnership business on a day-to-day basis. The general partner runs the show and makes the decisions. A limited partner cannot in-

cur obligations on behalf of the partnership and does not participate in the daily operations and management of the partnership. In fact, the participation of a limited partner in the partnership is usually nothing more than initially contributing capital and hopefully later receiving a proportionate share of the profits. A limited partner is essentially a passive investor.

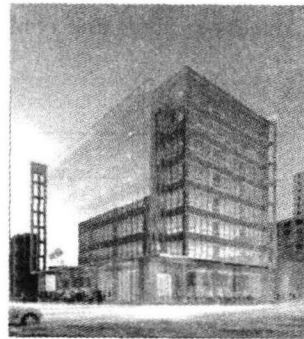
While the general partner has all of the power, he or she also has the lion's share of the liability. A limited partner's liability is capped at the amount of his or her financial contribution to the partnership. Should the truck of a limited partnership kill someone accidentally, the damaged party could go after the general partner's personal assets, but would be limited to the limited partner's capital contribution.

Thus, the main advantage to this business entity is that it allows the general partner the freedom to run the business without interference, and gives the limited partners diminished liability if things go wrong. Although a limited partner may seek to be more involved in the day-to-day operations of the partnership, he or she does so at some risk. If he or she does participate more, it is altogether possible that he or she may be viewed as a general partner in the eyes of the law, with its attendant liability risks.

Another key benefit of the limited partnership is that it pays no income tax. Income and losses are attributed proportionally to each partner and accounted for on their respective tax returns. Because of this flow-through tax treatment, a limited partnership is often the structure of choice for real estate ventures and investment securities groups.

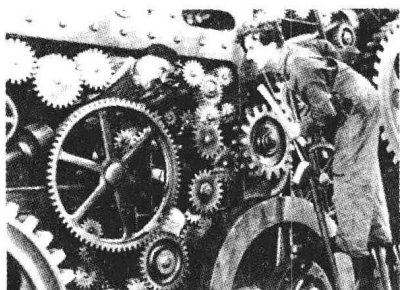
If you do decide to start your business as a limited partnership, have your partnership agreement drafted by an attorney. Again, the costs will likely run between \$1,000 and \$2,500. You might also want to read *Let's Go Into Business Together: 8 Secrets to Successful Business Partnering* by Azriela Jaffe.

Corporation is yet another form of a company. The best thing about forming your business as a



corporation is that it limits your personal liability, which is not true for partnerships and sole proprietorships. For example, say that you owned a tire shop and one of your employees negligently installed a tire that fell off a car and caused a three-car accident with several personal injuries. If your tire store was not a corporation, the injured parties could come after you personally for monetary damages. This means that you could lose your business, your house—everything. That would not be true if you incorporated. Creditors are limited to the assets of the corporation only for payment and may not collect directly from the shareholders.

There are several types of corporations including limited liability companies, closely held corporations, professional corporations, and S and C corporations.



Limited liability companies (or LLCs) combine many of the advantages of a corporation and a partnership without the disadvantages. The LLC is a fairly recent business entity that may offer greater business and tax advantages than a regular corporation, while also offering better business and structuring advantages than a partnership.

Like a corporation, an LLC provides the limited personal liability that is so attractive in corporations, along with being a separate legal entity that can sue and be sued as well as buy and own property. Similar to a corporation, articles of incorporation must be filed with the state, and a registered agent must be named for service of process. Like a partnership, shares in the LLC cannot be transferred without the approval of all other members of the LLC. The death, retirement, expulsion, or bankruptcy of one member does not end the LLC. If all of the remaining members agree, the LLC can continue and, in a few states, the law allows the business to continue with the consent of fewer than all the remaining members.



1. partnership [ˈpɑːtnəʃɪp]

n. a type of unincorporated business organization; a cooperative relationship between people or groups who agree to share responsibility for achieving some specific goal

合伙公司; 合伙关系

2. incur [ɪnˈkʊː]

vt. make oneself subject to; bring upon oneself; become liable to

招致, 蒙受, 遭遇

3. obligation [ˌɒblɪˈgeɪʃən]

n. the state of being legally obliged and responsible; debt

义务, 职责, 责任; 债务

4. liability [ˌlaɪəˈbɪlɪti]

n. an obligation to pay money to another part

付款责任

5. responsibility[riˌspɒnsəˈbɪlɪti]
n. the social force that binds you to the courses of action demanded by that force
义务, 职责, 责任
6. participate[pɑːˈtɪsɪpeɪt]
v. share in something; be involved in
分享; 参与
7. initially[iˈnɪʃəli]
adv. at the beginning
最初, 开始
8. contribute[kənˈtrɪbjʊt]
v. bestow a quality on
捐助, 出力, 捐献
9. capital[ˈkæpɪtəl]
n. assets available for use in the production of further assets; wealth in the form of money or property owned by a person or business and human resources of economic value
资本, 资金
10. proportionate[prəˈpɔːʃənɪt]
adj. being in due proportion; agreeing in amount, magnitude, or degree
相称的, 成比例的; 适当的
11. share[ʃeə]
n. any of the equal portions into which the capital stock of a corporation is divided and ownership of which is evidenced by a stock certificate
股份, 参股, 份额
12. profit[ˈprɒfɪt]
n. the advantageous quality of being beneficial
利润
13. essentially[iˈsenʃəli]
adv. at bottom or by one's (or its) very nature
本质上, 实质上, 基本上
14. investor[ɪnˈvestə]
n. someone who commits capital in order to gain financial returns
投资者
15. financial[faɪˈnænsjəl]
adj. involving monetary matters; economic
金融的, 经济的
16. asset[ˈæset]
n. a useful or valuable quality
资产, 有用的东西
17. entity[ˈentɪti]
n. something that exists as a single and complete unit; existence or being
实体, 实存物; 存在
18. diminish[dɪˈmɪnɪʃ]
v. to become or make something become smaller or less
减少

19. proportionally [prə'pɔːʃənəli]

adv. to a corresponding degree or extent; having the same or a constant ratio

成比例地

20. venture ['ventʃə]

n. a new business activity that involves taking risks; an investment that is very risky but could yield great profits

冒险, 冒险行动; 冒险事业

21. securities [si'kjʊeritis]

n. stocks or shares in a company

有价证券

22. proprietorship [prə'praɪətəʃɪp]

n. an unincorporated business owned by a single person who is responsible for its liabilities and entitled to its profits

所有权

23. negligently ['neglɪdʒəntli]

adv. in a careless or negligent way

疏忽地; 不小心地

24. install ['ɪnstɔːl]

v. set up for use; put into an office or a position

安装, 安置; 使就职

25. shareholder ['ʃæ,həʊldə]

n. someone who holds shares of stock in a corporation

股东

26. sue [suː]

v. institute legal proceedings against; file a suit against

控告; 提出诉讼

27. register ['redʒɪstə]

v. record in writing; enter into a book of names or events or transactions; record in a public office or in a court of law

登记, 注册

28. transfer [træns'fə]

v. make over the possession or control of

过户, 转账

29. expulsion [ɪk'spʌljən]

n. the act of forcing out someone or something

逐出, 开除, 驱逐

30. bankruptcy ['bæŋkrəptsi]

n. inability to discharge all your debts as they come due

破产, 倒闭

Phrase and Expression

1. on behalf of 代表

2. participate in 参与

3. the lion's share 最大或最好的份额

4. go after 追索
5. go wrong 出事
6. be involved in 包括;卷入
7. be viewed as 被看做
8. in the eyes of 从……看来
9. be attributed to 把……归因于,把……归咎于;认为……是某人所有
10. be accounted for 说明……(原因)

Notes for Text

1. Each partner has equal power to incur obligations on behalf of the partnership, and each partner has unlimited liability for the debts of that partnership.

译文: 每个合伙人都有平等的权力去代表合伙公司来承担义务,而每个合伙人对合伙公司的债务承担无限责任。to incur obligations 是不定式短语修饰其前面的名词 power。

2. The other partners are called limited partners, hence the name limited partnership.

译文: 其他合伙人被称为有限合伙人,有限合伙公司由此而来。hence 意为“因此”或“由此”,后可直接跟名词词组,例: Hence the profit.

3. A limited partner cannot incur obligations on behalf of the partnership and does not participate in the daily operations and management of the partnership.

译文: 有限合伙人不必以合伙公司的名义承担义务,不参与合伙公司的日常运作和管理。incur obligations 意为“承担义务”。

4. In fact, the participation of a limited partner in the partnership is usually nothing more than initially contributing capital and hopefully later receiving a proportionate share of the profits.

译文: 事实上,一个有限合伙人参与合伙,通常只是先投入资本,并希望以后会获得相应的利润。nothing more than 意为“仅仅,只不过是”。

5. While the general partner has all of the power, he or she also has the lion's share of the liability.

译文: 普通合伙人虽然拥有一切权力,但也承担着最大的责任。while 是从属连词,意为“虽然,尽管”。the lion's share 意为“最大或最好的份额”。

6. Should the truck of a limited partnership kill someone accidentally, the damaged party could go after the general partner's personal assets, but would be limited to the limited partner's capital contribution.

译文: 有限合伙人的卡车万一在事故中致人死亡, 受损方可以追索普通合伙人的个人资产, 但会被限于有限合伙人的出资额。should ... 是省略了 if 的虚拟语气条件句, 因此采用倒装形式。

7. The best thing about forming your business as a corporation is that it limits your personal liability, which is not true for partnerships and sole proprietorships.

译文: 成立合作公司的最大好处是它减少了你的个人责任, 但这不适用于合伙公司和独资公司。which, 关系代词, 引导非限制性关系分句, 指代前文主句。

8. For example, say that you owned a tire shop and one of your employees negligently installed a tire that fell off a car and caused a three-car accident with several personal injuries.

译文: 例如, 假设你拥有一家轮胎店, 你的一位员工粗心大意地安装了一个轮胎, 轮胎脱落造成三辆汽车受损和一些人受伤的交通事故。句中 say that 意为“suppose that”。that, 关系代词, 引导限制性关系分句, 修饰名词 tire。

9. The LLC is a fairly recent business entity that may offer greater business and tax advantages than a regular corporation, while also offering better business and structuring advantages than a partnership.

译文: 有限责任公司是一个相当新的企业实体, 可以提供比普通合作公司更多的业务和税收优势, 同时还提供比合伙公司更好的业务和结构优势。while, 连接词, 相当于 and。

10. Like a corporation, an LLC provides the limited personal liability that is so attractive in corporations, along with being a separate legal entity that can sue and be sued as well as buy and own property.

译文: 有限责任公司可以提供像合作公司里的有吸引力的有限个人责任, 以及作为一个独立的合法企业可以购买和拥有财产, 而且也可以起诉和被起诉。as well as, 并列连词, 意为“不但……而且……”。



Exercise

I. Text comprehension questions.

1. What is a limited partnership?

2. What is a corporation?

3. What does a financial asset mean?

4. What is a tax return?

5. Why do some partnerships decide to form as a limited partnership?

II. Decide whether each of the following statements is true (T) or false (F) or not mentioned (NM) in the text.

1. In a general partnership, all partners have limited liabilities for the debts of that partnership.
2. In a limited partnership, the general partner or partners are fully responsible for management and have control of the partnership business on a day-to-day basis.
3. In a general partnership, there is usually only one general partner.
4. Though the general partner has all of the power, he or she also has the most liability.
5. If your tire store is a corporation, you don't need to be liable for the damages.
6. From the text we can conclude that the limited liability company is a more appropriate corporation at present.
7. Even if a limited partner participates more in the day-to-day operations of the partnership, he or she is still a limited partner.
8. As a matter of fact, a limited partner is not an active investor.

1. Some partnerships decide to form as a limited partnership because they want the partners to

- A. Parties B. Investors C. Creditors D. Shareholders
4. Shares in the LLC cannot be _____ without the approval of all other members of LLC.

- IV. Choose the word or phrase that is the closest in meaning to the underlined one.**

- A. response B. responsiveness C. duty D. work
3. The assets invested by a controlling shareholder in a listed company shall be independent, complete and with clear indication of ownership.

- tion.

- A. firm B. company C. work D. industry
10. Essentially, tinned steel plate is a sandwich in which the core is strip steel.

- A. In essence B. Especially C. Truly D. Specially

11. The income tax returns have not been diminished.

- A. disappeared B. increased C. reduced D. induced

12. Ownership in a corporation or LLC can be easily transferred to others, either in whole or in part.

- A. removed B. shifted C. contributed D. conveyed

V. Fill in the blanks with the phrases and expressions from the text. Change forms where necessary.

on behalf of in the eyes of accounts for go wrong be viewed as

- _____ the partnership, he has been trying to buy up all the stock holdings.
- The recession _____ the slow retail business.
- You can't _____ with our new carpet cleaner.
- These cases should not _____ isolated anomalies, but rather as indicators of a global phenomenon.
- The partnership will be repaying debts _____ the controlling shareholder or other associated party.

VI. Match the words with their definitions.

- inability to discharge all your debts as they come due
- someone who holds shares of stock in a corporation
- make oneself subject to; bring upon oneself; become liable to
- enter into a book of names or events or transactions
- someone who commits capital in order to gain financial returns
- the act of forcing out someone or something
- set up for use; put into an office or a position
- to a corresponding degree or extent
- something that exists as a single and complete unit
- involving monetary matters; economic

- | | | |
|-------------------------|--------------------|--------------------------------------|
| () proportionally | () financial | () register |
| () bankruptcy | () expulsion | () entity |
| () shareholder | () investor | () install () incur |

VII. Translate the following sentences into English.

- 他们决定结束商业合作伙伴关系。
