



普通高等教育“十一五”国家级规划教材

高等学校英语 **拓展** 系列教程

商务英语入门 (修订版)

INTRODUCTION TO BUSINESS ENGLISH

◎ 主 编：任书梅 王 璐
◎ 副主编：曹 颖

专业英语类

外语教学与研究出版社
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前 言



近年来，随着中国经济的迅猛发展和国际化的进一步加强，中国急需大批优秀的英语复合型人才。此外，越来越多的大学生希望涉足商务英语，以期将来能够更好地抓住机遇，迎接挑战，适应社会。同时，国家也特别鼓励有能力的大学生自主创业，以减轻就业压力。要创业就要学习商务知识，就要学习国外先进的经营理念。本书就是在这样的背景下编写的。

《商务英语入门》是高等学校英语拓展系列教程中商务英语类的精品教材之一，2008年被评为普通高等教育“十一五”国家级规划教材，2012年被评为山东财经大学“十二五”规划教材。本书自出版以来，在全国高校的反响很好。为了帮助学生及时了解商业社会的新变化、新趋势，紧跟商业发展最前沿，我们对本书进行了修订，更新了陈旧的知识 and 案例，并新增了两个章节。

《商务英语入门》为商务英语的入门教材，全面介绍了商务英语中各个关键领域的基础知识和理论，涉及企业管理、市场营销、电子商务等重点和热点内容。本书的编写目的是让学生既可以学习丰富的商务知识，又可以熟悉商务方面的英语表达，提高商务英语水平。本书具有以下特色：

- 主题讲解以英文为主，辅以必要的中文解释。每一小节的开头用中文解释该小节涉及的重要概念，帮助学生加深对重要概念的理解；对文中出现的生词和重点商务专业词汇作中文括注，对专业知识作中文注解，排除理解障碍，帮助学生打通中英文商务概念体系。
- 文字阐述配有表格、流程图等，直观、清晰地呈现商务知识，帮助学生运用形象思维理清知识结构。

- 练习、活动丰富多样、层层递进。每一小节后都配有讨论题，有助于学生及时巩固、反思所学知识；每一章主题讲解后配有小组活动，提高学生运用知识和解决问题的能力；每一章还配有选择、判断对错、翻译、填表等练习题，便于检测学生对重点知识的掌握程度。
- 设有“案例学习”板块，并配有讨论题。通过阅读和分析真实的商业案例，进一步提高学生运用知识的能力，增加其对当前商业社会的了解。

本书共有十章，分别是企业产权形式、企业创建、企业道德与企业文化、管理、生产与运作、市场营销、人力资源管理、金融、电子商务、国际贸易。每章内容由导入、主题讲解、练习和案例学习组成。具体内容如下：

- 导入部分主要提示本章学习要点，概括介绍本章内容，并且安排导入学习的课前活动。
- 主题讲解分为多个小节，分别就本章学习的主题进行深入浅出的讲解，结构清晰、详略得当。每个小节后还配有讨论题，供课堂讨论使用。
- 练习包括小组活动和练习题。小组活动组织学生综合运用本章所学的内容解决一两个实际问题，帮助学生参与课堂互动，提高学习兴趣。练习题围绕每章重点需要掌握的知识编写，形式多样，包括选择、判断对错、翻译、填表等，通过多种途径测试和巩固每章学习的知识。
- 案例学习。所选案例针对每章学习的主题，把理论和实践有机结合在一起。

本书适合普通高等院校二、三年级本科学生使用，既可以作为商务英语专业学生的专业课教材使用，也可以作为非英语专业学生的选修课教材使用。全书供一个学期使用，建议教师每两周讲授一个单元，有些较长的单元可用二至三周完成。特别提示教师在使用本书时，不能完全用教授英语语言的模式来授课，而应以传递商务知识为主调，辅以学习商务英语表达。

全书由任书梅总体设计，第一、二、三（部分）、四、五、六章由任书梅编写，第三、七、九章由王璐编写，第八、十章由曹颖编写。本书由英籍华人赵慧秋女士及其先生保罗·戈弗雷（Paul Godfrey）、澳大利亚格里菲斯大学

(Griffith University) 博士杨春燕完成校稿。在编辑出版过程中, 得到了外语教学与研究出版社编辑的大力支持, 他们提出了许多中肯的修改意见, 使本书进一步完善和规范。在此, 一并致谢。

编者

2013年7月

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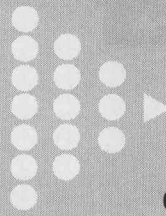
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1

Chapter

Forms of Business Ownership

企业产权形式

Sole Proprietorships 个人独资企业

Partnerships 合伙企业

Corporations 公司

Joint Ventures 合资企业

Limited Liability Companies 有限责任公司

Mergers & Acquisitions 企业兼并和收购

Franchising 特许经营

Case Study 1: The Acquisition of Schering by Bayer 拜耳公司收购先灵公司

Case Study 2: McDonald's: Franchising and Entrepreneurship 麦当劳：特许经营与企业家精神

Businesses can be classified according to different criteria, such as value, number of employees, ownership, etc. When people decide to go into business, they must first choose the type of business ownership. They may form their own businesses, start partnerships, or work in other people's businesses. Throughout this chapter, we not only present the basic forms of business ownership, but also discuss the advantages and disadvantages of each form. We begin with sole proprietorships, followed by partnerships (general and limited) and corporations. We then discuss joint ventures, limited liability companies, and mergers and acquisitions. We conclude by examining franchises.

If you are planning to go into business, you need to review these pros and cons and determine which form of ownership meets your needs, style, and talents.

Lead-in Activities

How many Chinese and foreign companies can you name? What is your most admired company? What companies do you wish to work for? The following are some famous companies in China. Sort them out according to their forms of ownership.

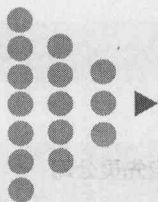
TCL Corporation TCL集团股份有限公司

Lenovo Group Limited 联想集团有限公司

Huawei Technologies Co., Ltd. 华为技术有限公司

Dacheng Law Offices 大成律师事务所

Shanghai General Motors Co., Ltd. 上海通用汽车有限公司



Sole Proprietorships 个人独资企业

个人独资企业，是由一名出资者单独出资并从事经营管理的企业。

Many people desire to be their own boss. A sole proprietorship accomplishes this goal. You can begin a word processing service out of your home, open a car repair center, start a restaurant, or go about meeting other wants and needs of your community. An organization that is owned, and usually managed, by one person is called a **sole proprietorship**. There are an increasing number of sole proprietorships in China. The sole owner, often aided by one or two employees, operates a small business that frequently caters to a group of regular customers. The owner through personal wealth or borrowed money normally provides the capital needed to start and operate the business.

The sole proprietor is usually an active manager, working in the company every day. He/She controls the operation of the business, supervises the employees, and makes the decisions. The managerial ability of the owner usually accounts for the success or failure of the business. The sole proprietor owns all the assets of the business and the profits generated by it. He/She also assumes complete responsibility for any of its liabilities or debts.

Owning a sole proprietorship has several advantages and disadvantages.

ADVANTAGES

One of the advantages of being a sole proprietor is that you can be your own boss. "Working for others simply does not have the same excitement as working for yourself." That's the way sole proprietors feel. You can make business decisions without having to ask anyone else. You have the freedom to wind up your business whenever you want. There is nothing like the pleasure of knowing that you can earn as much as possible and do not have to share that money with anyone else.

A sole proprietorship is the easiest form of business to start. All you have to do to start a sole proprietorship is to buy or lease the needed equipment and put up some announcements saying you are in business. You may have to get a permit or license from the local government.

DISADVANTAGES

Owning a sole proprietorship also has disadvantages. It is often difficult for the owner to raise capital. The owner is personally responsible for all aspects of the business. He/She has unlimited liability (无限责任). If the business is being sued, so is the business owner. If the business owes money, the business owner is responsible for the debts, and the owner may have to use personal assets to pay. If the owner cannot pay off the debts of the business, he/she may have to claim personal bankruptcy.

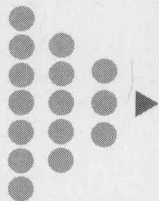
Another disadvantage is that the owner must spend long hours working. The owner of a store, for example, may put in 12 hours a day, seven days a week, about twice the hours for a salaried worker.

The only way to transfer ownership of a sole proprietorship is to sell the entire business to someone else. Otherwise, the life of the business ends when the sole proprietor dies.

If you are your own boss, you lose the fringe benefits (附加福利) that come from working for others. You have no automatic health insurance, no disability insurance, no sick leave, no paid holidays, and so on.

Questions for Discussion

1. Why is the sole proprietorship one of the most popular forms of business ownership?
2. Why would unlimited liability be considered as one of the biggest drawbacks to sole proprietorships?



Partnerships 合伙企业

合伙企业是由各合伙人订立合伙协议，共同出资、合伙经营、共享收益、共担风险，并对合伙企业债务承担无限连带责任的营利性组织。

Many people do not have the money, time, or desire to run a business on their own. They prefer to form the business with someone else or some group of people. A **partnership** is a legal relationship between persons carrying on a profit-motivated business. It may be a partnership between two people, or among 30; the law in China doesn't set a limit on how many partners may be involved. The three key elements of any general partnership are (1) common ownership, (2) shared profits and losses, and (3) the right to participate in managing the operations of the business.

There are two types of partnership. The more common type is the general partnership. A **general partnership** (普通合伙) is a business with at least one general partner who has unlimited liability for the debts of the business. Regardless of the percentage of the business they own, general partners have authority to act and to make binding (有约束力的) decisions as owners of the business. The general partner may be liable for all the debts of the business. Partners generally share profits and losses according to a plan specified by an agreement between them. With the authority of acting as an owner, each general partner can engage the partnership in binding agreements. Unless a partnership agreement prevents a general partner from making such agreements, the partnership is responsible for all actions of each general partner.

A **limited partnership** (有限合伙) is an arrangement where a person can contribute to a business without being involved in the affairs of the partnership. A limited partnership includes one or more general partners and one or more limited partners. The general partners arrange and run the business, while the limited partners are investors only. The limited partners take no part in the management of the firm and they don't act on behalf of the company. A limited partner's liability to the firm or its creditors (债权人) is limited to the amount he/she invests in the firm. For example, if a limited partner invests \$30,000 in the business, he/she is liable for only that amount. However, it is a good idea to put a partnership agreement in place because it will outline issues such as how the profits or losses will be divided among the partners, and it will describe any limits to the legal responsibility of the partners.

Being a partner in a partnership has several advantages and disadvantages.

ADVANTAGES

There are two main advantages of forming a partnership. Firstly, a partnership allows two or more people to work together and bring different skills and resources to the business. For example, one partner may be good at marketing; the other may be expert at accounting and financial matters. Combining these skills could provide a greater chance of success.

Secondly, when two or more people pool their money and credit, it is easier to pay the rent, utilities, and other bills incurred by a business. A limited partnership is specially designed to help raise capital. Some of the people who are enjoying the advantages of partnerships today are doctors, lawyers, and other professionals. Some people find that the best partner is a spouse. That is why you see so many husband-and-wife teams managing restaurants, grocery stores, and other businesses.

DISADVANTAGES

There are four main disadvantages of forming a partnership. Firstly, because the partnership is not considered to be separate from its owners, the general partners are personally responsible for liabilities of the partnership. If the business fails, they will be personally responsible for paying all of the debts and obligations of the partnership. That means if you are a general partner in a partnership you are liable for other general partners' mistakes as well as your own. Like a sole proprietor, general partners can lose their homes, cars, and anything else they own if the business were to be sued by someone or to go bankrupt.

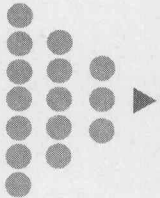
Secondly, there exists the division of profits. Sharing the risks means sharing the profits, and that can cause conflicts. For example, two people form a partnership. One puts in more money and the other puts in more hours. Each may feel justified in asking for a bigger share of the profits. Imagine the resulting conflicts.

Thirdly, there may be disagreements among partners. Disagreements over money are just one example of potential conflicts in a partnership. Who has the final authority over employees? Who hires and fires employees? Who works what hours? What if one partner disagrees? Potential conflicts are many. Because of such problems, all terms of a partnership should be spelled out (清楚地说明) in writing to protect all parties and to minimize misunderstandings.

Fourthly, it is usually difficult to terminate a partnership. Once you have committed yourself to a partnership, it is not easy to get out of it. Of course you can end a partnership by just saying "I quit." However, questions about who gets what and what happens next are often very difficult to solve when the business is closed.

Questions for Discussion

1. What are the differences between a general partner and a limited partner?
2. What will you consider when you decide to team up with someone in a partnership form of business?



Corporations 公司

公司是依《公司法》的规定设立的法人组织，具有独立的法人资格，有权以自己的名义拥有财产，享有权利和承担义务。

Some industries, such as automobile manufacturing, computer manufacturing, oil refining, and natural gas production, require millions of dollars to operate a business. Typically such vast sums of money are put together by attracting numerous investors. The **corporation** is a legal entity (法人实体), allowed by legislation, which permits a group of people, as shareholders (for-profit companies) or members (non-profit companies), to create an organization, which can then focus on pursuing set objectives. It is empowered (授权) with legal rights which are usually only reserved for individuals, such as to sue and to be sued, own property, hire employees, or loan and borrow money. The primary advantage of a for-profit corporation is that it provides its shareholders with a right to participate in the profits (by dividends) without any personal liability because the corporation absorbs the entire liability of the organization.

TYPES OF CORPORATIONS

When we think about business corporations, our attention usually centers on the giants listed annually in Fortune Global 500, a directory of the 500 largest world industrial corporations, such as Procter & Gamble (宝洁公司), ExxonMobil (埃克森美孚公司), Boeing, Samsung, and Hyundai (韩国现代集团). In China, there are also some large industrial corporations on the list, such as Sinopec Group and State Grid Corporation of China.

In reality, corporations come in many sizes and types (see Table 1.1). Many corporations are not conducted for profit and do not have private owners or shareholders. Many universities and religious organizations are non-profit corporations. That is, they are not profit-seeking enterprises. The non-profit sector includes universities and other schools, charities, volunteer associations, and a

number of other kinds of organizations. The non-profit enterprise is prohibited, by law, from distributing any earnings to its owners. It exists because the founders believe that the firm provides something (e.g. help to the homeless, education) of value that is not being provided well or at all by other enterprises. Non-profit firms provide jobs for millions of employees. Donations, collections (募捐), and the sales of goods or services provide the funds to pay employees and finance operations.

Table 1.1 Types of Corporations

Type	Description
Private	Attempts to earn a satisfactory profit
Public	Owned and run by the government
Closed	Stocks held by only a few owners and not actively sold on the stock market
Open	Stocks held by numerous people and actively sold on the stock market
Municipal	Run by cities and towns
Domestic	Incorporated in one country and doing business within that country
Foreign	Incorporated in one country and doing business in another country
Alien	Incorporated in another country but operating in the domestic country
Non-profit	Exists for educational, charitable, and other reasons and does not seek profit

Corporations are owned by stockholders, each of whom owns a percentage of the entire corporation through their stocks. Stocks can generally be bought and sold fairly easily, unless restrictions have been placed on the transfer of stocks.

ADVANTAGES

There are many advantages to incorporating a business.

Limited liability: A major advantage of corporations is the limited liability of owners. Corporations in some countries have the abbreviation *Ltd.* after their names. The abbreviation stands for limited (liability) and is probably the most significant advantage of corporations. It means that the owners of a business are responsible for losses only up to the amount they invest.

Skilled management team: The board of directors has the duty of hiring professional managers, and the owners delegate their power of operating the business to these managers. Professional managers are trained and experienced career executives. They may own stocks in the business but usually not enough to control the corporation.

Transfer of ownership: Stockholders have the right to sell their stocks of a corporation to whomever they please, except a legal restriction on some closed corporations. These stocks can be sold whenever the stockholder desires and at the price the buyer is willing to pay.

Greater capital base: The corporate form of business makes it easier for a business to grow and expand. Through the issuance (发行) of stocks, corporations may be able to access the money they need for expansion. If a company sold 10 million stocks for \$10 each, it would have \$100 million available to build plants, buy materials, hire people, manufacture products, and so on. Such a large amount of money would be difficult to raise in any other way. Corporations may also find it easier to obtain loans since lenders find it easier to place a value on the company when they can review how the stock is trading.

Stability: A corporation has an unlimited life. Because the corporation is a separate legal entity, the corporation will continue to exist even if the stockholders die or leave the business, or if the ownership of the business changes.

DISADVANTAGES

There are also disadvantages to incorporating a business.

Double taxation (双重课税): The corporation has to pay taxes on its profits. The stockholders must also pay income tax on the dividends they receive through ownership. This practice of taxing corporate income and dividends is referred to as double taxation.

Difficulty and expense of starting: The registration and set-up fees for a corporation are higher than those for a sole proprietorship or a partnership. Incorporating a business is also a more complicated process than starting a sole proprietorship or partnership.

Government involvement: Provincial and state governments have the right by law to exercise control to a certain degree on, and to require corporations to maintain proper corporate records, called a minute book (记录簿). A minute book contains the corporate bylaws (规章制度) and minutes (会议记录) from annual meetings.

Lack of secrecy: A corporation must provide each stockholder with an annual report. In a closed corporation, the few reports circulated usually won't get into the hands of non-owners. But when a large number of reports are issued, the reports become public knowledge. These reports present data on sales, profits,

total assets, and other financial matters. Public disclosure of such data enables competitors and other outsiders to see the corporation's financial condition.

Lack of personal interest: In most corporations except the smaller ones, management and ownership are separate. This separation can result in a lack of personal interest in the success of the corporation. If the managers are also stockholders, the lack of personal interest is often minimized. It is assumed that employees who are also owners will work harder for the success of the business, but the accuracy of this assumption is an individual matter.

Credit limitations: Banks and other lenders have to consider the limited liability of corporations. If a corporation fails, its creditors can look only to the assets of the business to satisfy their claims. For partnerships, the creditors can rely on personal assets of the partners to pay off business debts.

Questions for Discussion

1. What are the differences between an open corporation and a closed corporation?
2. Why do many young people prefer to work for a large corporation?

Joint Ventures 合资企业

合资企业是指由两个或两个以上属于不同国家（或地区）的企业或其他经济组织以合资方式组成的经济实体。

Sometimes a number of individuals and businesses join together in order to accomplish a specific purpose or objective or to complete a single transaction. A joint venture is the pooling of resources and expertise by two or more businesses, typically from different areas or countries to achieve a particular goal. The risks and rewards of the enterprise are also shared. For example, Hewlett-Packard (惠普公司) and Samsung have initiated a joint venture. Under the agreement, Samsung will manufacture both microprocessor chips and computer workstations, using Hewlett-Packard's technology and software.

The reasons behind the formation of a joint venture often include business expansion, development of new products, or moving into new markets, particularly overseas.

