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**زبان تخصصی (۴)
رشته مدیریت بازرگانی**

مؤلف : شهربانو ثمربخش تهرانی

تعداد واحد درسی : یک واحد

تهیه کننده : شهربانو ثمربخش تهرانی

اهداف کلی درس

زبان تخصصی ۴ دانشجویان رشته مدیریت بازرگانی را آماده می‌سازد تا متون انگلیسی مربوط به رشته تحصیلی خود را به سهولت بخوانند و نکات مهم آنرا دریابند.

جایگاه درس:

این درس از دروس زبان اختصاصی رشته مدیریت دولتی و بازرگانی می‌باشد و از دروس کارشناسی است.

■ انتخاب این درس پس از گذراندن درس زبان تخصصی ۱ و ۲ مدیریت دولتی و بازرگانی و ۳ بازرگانی توصیه می‌شود.

Part one: Vocabulary

Key Words & General Words

- This part include the definitions and examples of key words and general words that are supposed to be necessary to review and learn before reading the main passages of each unit.

Part two: Reading Comprehension

- The reading passages are preceded by a number of questions. These pre – reading questions will help you think about the answers as you read the passages.

continued •

- The reading passages have been selected from recent business administration books.
- There are three kinds of comprehension questions in each unit.
 - **a. True – false Questions**
 - **b. Multiple – choice Questions**
 - **c. Open – ended Questions**

Part three: Translation

- The final part of each unit is provided with short passages. You are expected to read the passages carefully and then translate them into fluent Persian.

Self – assessment

- There are a few questions at the end of unit six. You should answer these questions in order to assess yourself. Questions should be answered after successful completion of the previous units.

Appendix : Answer Key

- Since this book is designed for self – instructional study, you must do the exercises yourself. But you can check the answers to all the questions in Appendix .

Unit 1

Fundamentals of the International Business Situation

General Aims

- This unit is designed to help you learn a number of key words; to familiarize you with typical passages; and to enable you to translate the related passages.

Behavioral Objectives

- **After carefully reading this unit, you are expected to:**
 1. Define the meaning of the following key words, and general words .
 2. Read the reading passage.
 3. Translate Passage into Persian.

A. Key Words

B. General Words

- **A.** asset, acquisition, front, hit, inflation, loss, merger, mission, monetary system, plant, restriction, stand to gain, subsidiary, tariff, track , transportation
- **B.** abreast, chief, clamp, deal, domestic, exacerbate, inevitably, instability, international, pursue, simultaneously, sphere.

1.1.3 Vocabularies Exercises: Matching

- **Column I**

- 1. asset
- 2. transportation
- 3. inevitably
- 4. plant
- 5. scene

- **Column II**

- () **a.** a valuable property
- () **b.** certainly to happen
- () **c.** system for carrying goods or passengers from one place to another
- () **d.** industrial machinery

1.1.4 Vocabulary Exercises: Fill in the blanks

tariff, deal, adjust

- 1. The unions and management have made a two-year pay and productivity deal .
- 2. The tariff for rooms and meals was pinned to the door of the hotel.

Pre – reading Questions

1. What is the definition of international management?
2. What make international management more feasible?
3. How can political risk affect on organizational operations?
4. How can communication media make difficulty throughout different countries?

1.2 Reading

Fundamentals of the International Business Situation

- **A Definition of International Management**
- International management is to perform management activities across national borders. That is, the firm accomplishes its organizational mission by conducting business activities in a foreign country.

International Business: Pros and Cons

- There are several potential advantages that management stands to gain by initiating, continuing, or increasing its involvement in the international sphere
- To lower its operating costs relative to those of its competitors.

continued •

- To increase its sales and profits by becoming involved in less competitive situations:
- To increase continued growth in relation to its competitors:
- Several potential disadvantages of involving in international operations.

continued •

- Being confronted with many different political, economic, and cultural environment and with the different rates at which they are changing.
- Becoming involved in a situation in which it is more ...

continued •

- difficult to keep track of competitors. Keeping informed about competitors in two or more countries is simply harder than staying abreast of developments in a single nation.

- Dealing with more monetary systems complicates the accounting process considerably.
- Significantly increasing the political risk of doing business.
- Political risk is the potential loss of control over ownership or benefits of enterprise.

Comprehension Questions

1.2.1 True / False Questions

1.**F**..... There are more advantages than disadvantages involving in the international sphere.
2.**T**..... Firms try to involve in less competitive situation in order to enhance their sales and profits.

1.2.2 Multiple – Choice Questions

- According to the passage, international management deals with **B** .
- **a.** business activities within different firms
- **b.** management involvement among competitors
- **c.** business activities across national borders
- **d.** competitors agreement with a foreign partner

- International situation seems to be more complicated than domestic arena because of its **B** .
- **a.** different competitors
- **b.** political, economic and cultural environment
- **c.** different company mergers and acquisition
- **d.** high rates of profits and sales

1.2.3 Open – ended Questions

- What is the definition of political risk on organizational operation?
-
.....
- **Answer:**
It is the potential loss of control over ownership or benefits of enterprise due to the action taken by a foreign government .

1.3 Translation Practice

- Direct investment is simply use of the assets of a company to acquire additional operating assets.

- **Answer :**

- سرمایه گذاری مستقیم فقط به منظور استفاده از دارائیهای شرکت در جهت دستیابی به دارائیهای فعال اضافی است.

Unit 2

Accounting Activities and Careers

General Aims

- This unit is designed to help you learn a number of key words; to familiarize you with typical passages; and to enable you to translate the related passages.

Behavioral Objectives

- **After carefully reading this unit, you are expected to:**
 - 1. Define the meaning of the following key words, and general words .
 - 2. Read the reading passage.
 - 3. Translate Passage into Persian.

○○○○○○ A. Key Words

○○ B. General Words

A. certificate, compliance, comply,
cornerstone, extend, gap, investigate,
smoothly

B. accounting, bookkeeping, budgeting,
data processing, fee, internal auditing,
internal revenue service, inventory,
ledger, software, tax return, transaction

2.1.3 Vocabulary Exercises: Matching

- **Column I**

1. transaction
2. inventory
3. fee
4. cornerstone
5. ledger

- **Column II**

- (**4**) a. something of great importance
- (**1**) b. doing a business activity
- (**2**) c. the amount of goods a shop has
- (**3**) d. money paid for professional services

2.1.4 Vocabulary Exercises: Fill in the blanks

- smoothly, inventories, bookkeeping, budgeting
1. Manufacturers are keeping inventories low because of the poor economic situations.
 2. If everything goes smoothly , we should arrive by nine o'clock.
 3. She taught herself bookkeeping and started up her own company.

Pre – reading Questions

1. What is a private accounting?
2. How do smaller organizations perform their accounting activities?
3. Who do monitor business transactions?
4. What is the classifying process?
5. What does cost accounting involve?

2.2 Reading

Accounting Activities and Careers

- In private accounting when people work for a single enterprise, Accountants who offer their professional services to customers for a fee, like doctors or lawyers, are said to be in public accounting.

General Financial Accounting

- Accountants doing general financial accounting also prepare the financial reports required by most governmental agencies. These reports must be prepared or in compliance with, the particular governmental agency's regulations.

Accounting Systems Design

- One of the tasks of accountants involved in accounting systems design is to design the forms that record business activities, thus enabling the classifying process to work smoothly and efficiently.

Cost Accounting

- Cost accounting involves gathering accounting information for the purpose of planning and controlling activities and to determine the cost of a product or service.

Taxation

- Individuals must pay taxes to the government. Corporation are also subject to taxes.
- The term tax planning refers to the study of the possible tax effects of various proposed financial transactions.

Comprehension Questions

2.2.1 True / False Questions

1.^T The financial reports must be prepared in compliance with the particular government agency's regulations.
2.^T Accounting systems design deals with designing the forms that record business activities.

2.2.2 Multiple – Choice Questions

1. Private accounting is done by people who **work in a single enterprise.**
 - a. offer their work to lawyer
 - b. offer their services to customer
 - c. work in a small organization
 - d. work in a single enterprise

- The study of the possible tax effects of various proposed financial transactions refers to tax planning .

- a. tax planning
- b. tax returns

- c. tax compliance
- d. tax department

2.2.3 Open – ended Questions

- What is the responsibility of the cost accountant?

-
.....

- **Answer:**

Cost accountants gather accounting information for the purpose of planning and controlling activities and to determine the cost of a product or service.

2.3 Translation Practice

- Most officers of business entities and directors of not – for – profit entities are ethical and honest people.

• پاسخ :

بیشتر مسئولان واحدهای تجاری و مدیران واحدهای غیر
انتفاعی افرادی مطمئن و پایبند اصول اخلاقی هستند.

Unit 3

Managing Budgetary Controls

General Aims

- This unit is designed to help you learn a number of key words; to familiarize you with typical passages; and to enable you to translate the related passages.

Behavioral Objectives

- **After carefully reading this unit, you are expected to:**
 1. Define the meaning of the following key words, and general words.
 2. Read the reading passage ,
 3. Translate Passage into Persian.

◌Key Words & General Words

- A. account, budgetary control, capital, cash, cash flow, critical, delegate, generate, head, loan, pay off, retained earning, target, trade off
- B. accountable, anticipate, associate, attainable, detail, project, quantitative, quarterly, tighten

3.1.3 Vocabulary Exercises: Matching

- **Column I**

1. cash flow
2. tighten
3. cash
4. Loan
5. head

- **Column II**

- (**2**) a. became fix
- (**1**) b. the amount of money
- (**4**) c. coming into and going out of a company
- (**3**) d. money in the form of coins and notes.

3.1.4 Vocabulary Exercises: Fill in the blanks

- capital, accountable, loan, generate,
 1. He's trying to get Rials 850,000 loan to start his own business.
 2. He's not accountable to you for his action.
 3. He left his capital untouched in the bank.

Pre – reading Questions

- 1. What is the definition of a budget?
- 2. Why do managers need budgetary control?
- 3. What are the types of operating budgets?
- 4. What are the sources of cash in financial budgets?

3.2 Reading

Managing Budgetary Controls

- Budgetary control must be considered a component of an organization's total control system.
- Budgets can be used to evaluate performance, motivate employees, or plan for future events.

Types of Budgets:

Operating Budgets & Financial Budgets

- An operating budget is a financial plan that allocates resources to responsibility centers in order to support organizational plans and strategies.
- **Three common types are:** profit budgets, revenue budgets, and expense budgets.

Responsibility Centers

- By defining responsibility centers, top managers are delegating responsibility for middle and lower - level managers to make short-term and long-term decisions.
- A profit centre is a responsibility centre

continued..... •

- based on profit, to the difference between revenue and cost.
- An expense centre is a centre based on control over spending.
- A revenue centre is a centre based on generating revenues.

Financial Budgets

- A financial budgets uses of cash for the coming period.
- Cash is used to pay operating expense, purchase new assets, pay off loans, issue dividends to shareholders, or supplement retained earnings.

continued..... •

- A cash budget projects the detailed sources and uses a cash for a specific period.
- A capital expenditures budget is a plan for the purchase buildings, land, and machinery.

3.2.1 True / False Questions

1.^T The profit centre performance relies on the revenue and cost difference.
2.^F Revenue centers can provide profit.
3.^T A cash is an essential part of pay off loans.

3.2.2 Multiple-Choice Questions

1. Short-term and long-term decisions are made by _____.
 - a. top managers
 - b. lower-level and middle managers
 - c. decision makers
 - d. responsibility centers

3.2.3 Open-ended Questions

- What does the performance of an expense centers rely on?
-
.....
- **Answer:**
It relies on control over spending .

3.3 Translation Practice

- Controls are required to successfully manage every organizational function.

• پاسخ:

برای اداره موفقیت آمیز تمام عملکردهای سازمانی، نظارتهایی لازم است.

Unit 4

Entering the Global Business Market

General Aims

- This unit is designed to help you learn a number of key words; to familiarize you with typical passages; and to enable you to translate the related passages.

Behavioral Objectives

After carefully reading this unit, you are expected to:

- 1. Define the meaning of the following key words, and general words.
- 2. Read the reading passage.
- 3. Translate Passage into Persian.

Key Words & General Words

- A. commitment, concession, franchise, franchising, global, install, invest, joint venture, labor , license, licensee, licensing, licensor, offshore, parent-company, patent, reputation, stake, trade.

- B. avoid, convenient, imbalance, incompatible, life span, maze, upgrade.

4.1.3 Vocabularies Exercises: Matching

- **Column I**

1. labor
2. stake
3. commitment
4. licensee

- **Column II**

- (**3**) a. a promise to do something.
- (**2**) b. someone who has official permission to do something.
- (**1**) c. work involving a lot of physical or mental effort.

4.1.4. Vocabulary Exercises. Fill in the blanks

convenient, upgrade, joint venture

1. He find it convenient to be able to do his banking by phone.
2. These two companies had an agreement on a joint venture to build railroads in their country.

Pre – reading Questions

1. What is the role of exporting and importing in an international market?
2. What technique is known as off – shore production?
3. What is the role of direct investment in an organization?

4.2 Reading

Entering the Global Business Market

- Exporting and importing is often the first entry method businesses use when they decide to expand globally . The other options are : licensing, joint ventures, and direct investment.

Exporting and Importing

- Exporting is selling products the country in which they are produced.
- Exporting process is complex and expensive because of tariffs, taxes, transportation, and payment arrangements.

Licensing

- Licensing is an arrangement in which one organization (the licensor) sells to a second organization (the licensee) the rights to a patent, a brand name, or a product.

continued ... •

Joint Ventures

- A joint ventures is an arrangement in which two or more organizations cooperatively develop, produce, or sell goods or services.
- Joint ventures offer more direct control over international operations than licensing or exporting.

Direct Investment

- It is the highest level of ownership involvement and control of international operations , also known as foreign direct investment, which occurs when an organization acquires an ownership interest in an overseas company.

Comprehension Questions

4.2.1 True / False Questions

1.^T.....Licensing, joint ventures and direct investment are options for entering the international markets.
2.^T..... Exporting and importing are two entry method business use when they want to enter international markets.

4.2.3 Open – ended Questions

- What things make export process expensive?
-
.....
- **Answer:**
Tariffs, taxes, transportation, and payment arrangements.

4.3 Translation Practice

- International marketing differs from domestic marketing mainly in that it involves different macro and task environment.

• پاسخ :

تجارت جهانی عمدتاً به لحاظ فعالیت در عرصه های کاری و زیستی مختلف با تجارت داخلی متفاوت است.

Unit 5

Management and Customer Satisfaction

General Aims

- This unit is designed to help you learn a number of key words; to familiarize you with typical passages; and to enable you to translate the related passages.

Behavioral Objectives

After carefully reading this unit, you are expected to:

- 1. Define the meaning of the following key words and general words .
- 2. Read the reading passage.
- 3. Translate Passage into Persian.

Key Words & General Words

- A. added value, attributes, boarding, defect, delivery, generic product, guarantee, infrastructure, proactively, ratio, slogan, shortfall
- B. augment, host, live up to, ongoing, spare, survey

5.1.3 Vocabularies Exercises: Matching

- **Column I**

1. delivery
2. host
3. boarding
4. augment

- **Column II**

- (**2**) a. large number
- (**1**) b. process of bringing goods to the place
- (**4**) c. to make something more completed by adding something to it

5.1.4 Vocabulary Exercises: Fill in the blanks

surveyed, shortfall , ongoing

1. No agreement has yet been reached and the negotiations are still ongoing .
2. An amount by which something fails to reach the amount that is needed and expected is called shortfall .

Pre – reading Questions

1. What is the ultimate goal of any organization's performance?
2. What is know as a generic product?
3. What are the customers' expectation?
4. What is long – term customer satisfaction?

5.2 Reading Management and Customer Satisfaction

- Quality and productivity are two related paths to customer satisfaction, which is the ultimate goal and the real test of any organization's performance.

Product Value and Customer Satisfaction

- If a product doesn't solve a problem or fulfill a need or desire, it has no value to customers. A product that minimally satisfies customers is known as a generic product.

Understand Customer Expectations

- Customers have expectations about a variety of product elements, including the **value/price ratio, product quality, features and benefits, warranties and guarantees, problem resolution,** and the buying experience.

Establish or Upgrade the Infrastructure

- Managers need a systematic way to satisfy customers establishing or upgrading the infrastructure, which encompasses the people, training, organization structure, communication, and equipment needed to ensure customer satisfaction.

Measure Customer Satisfaction

- Managers can measure customer satisfaction by holding personal meetings with customers, sending out questionnaires, reading complaint letters, and answering customer service hot lines.

Comprehension Questions

5.2.1 True / False Questions

1. ^T..... The ultimate goal and the real test of any organization's performance are productivity and quality.
- 2.....^F..... In fact, customers buy goods and services to fulfill their needs.

5.2.2 Multiple – choice Questions

- A generic product _____ **B**
 - a. refers to competitors
 - b. satisfies customers
 - c. fulfills producers' wants
 - d. relates to markets
- The **A** _____ consists of organization structure, people, communication, needed to ensure customer satisfaction.
- a. infrastructure b. competition
- c. intention d. investment

5.2.3 Open – ended Questions

- How can customer satisfaction be measured?

-
.....

- **Answer:**

Through customer interview, questionnaires, and other means they understand whether or not a product lives up to customer expectation.

5.3 Translation Practice

- Product should provide a level of quality as defined by customer needs and usage.

• پاسخ:

محصول باید از سطح کیفیتی برخوردار باشد که توسط
احتیاجات و کارکرد مشتری تعریف شده است.

Unit 6

Formulating Business Strategies

General Aims

- This unit is designed to help you learn a number of key words; to familiarize you with typical passages; and to enable you to translate the related passages.

Behavioral Objectives

After carefully reading this unit, you are expected to:

- 1. Define the meaning of the following key words, and general words.
- 2. Read the reading passage.
- 3. Translate Passage into Persian.

Key Words & General Words

- A. backward integration, capital investment, differentiation, experience curve, focus, forward integration, horizontal integration, market segment, mass product, profitability, return, rivalry
- B. constraint, cumulative, dearth, discontent, entrant, intermittent, intermittenent, outperform, retaliation, threat, trait

6.1.3 Vocabularies Exercises: Matching

- **Column I**

1. cumulative
2. mass product
3. backward integration
4. intermittent
5. threat

- **Column II**

- (**1**) a. increasing by one addition after
- another
- (**2**) b. product in high volumes
- (**4**) c. not happening regularly
- (**3**) d. buying out suppliers

6.1.4 Vocabulary Exercises: Fill in the Blanks

entrants, backward integration, rivalry

1. Changing the structure of industry may happen through the backward integration or buying out suppliers.
2. There was big rivalry to be the first to market the product.

Pre – reading Questions

1. What do formulating business strategies involve?
2. What are the competitive forces of Porter's approach?
3. Who are competitive threats in an industry?
4. What are the Porter's three generic strategies?

6.2 Reading

Formulating Business Strategies

- Formulating business strategies involves decision – making at the division level or the business – unit level.
- A useful approach to formulating business strategies is based on Michael Porter's "competitive analysis".

Structural Analysis of Competitive Forces

- Porter's approach is based on the analysis of five competitive forces. the threat of new entrants. The bargaining power of suppliers, of buyers, substitute products, and rivalry among existing firms.

Rivalry among Existing Competitors

- Strategies such as price competition, advertising battles, new product introductions, and increased service are commonly used to attract customers from competitors.

Strategic Alternatives

- A firm has the best chance of high profitability in industries characterized by high barriers to entry and by weak competitors, weak substitutes, weak buyers, and weak suppliers.

Continued ... •

- competitive analysis focuses on rivalry among existing competitors and on the formulation of strategies to outperform other firms in the industry. Porter suggests three generic strategies : overall cost leadership, differentiation, and focus.

Continued ... •

- Differentiation involves creating and marketing unique products for the mass market.

Approaches to differentiation include developing unique brand images, technology features (Jenn – Air – electric ranges), channels (Tupperware), customer service (IBM), or the like.

Comprehension Questions

6.2.1 True / False Questions

- 1.....**T**..... The analysis of five competitive forces influence the Porter's approach.
- 2.**T**..... A firm can increase its profitability in industries, if it has weak (competitors, buyers, substitutes, and suppliers).

6.2.2 Multiple – choice Questions

1. The bargaining power of suppliers and buyers is considered as competitive forces.
 - a. organizational strategies
 - b. new entrants
 - c. competitive forces
 - d. business strategies

2. The type of competition firms try to take customers from one another is rivalry.
 - a. rivalry
 - b. profitability
 - c. bargaining
 - d. substituting

6.2.3 Open – ended Questions

- **What does the differentiation strategy include?**

- **Answer:**

The differentiation strategy includes developing unique brand images, unique technology, unique features, unique channels, and unique customer service.

6.3 Translation Practice

- Distributive bargaining takes place when differences in values and goals of individuals or group are apparent.

پاسخ:

معامله توزیعی هنگامی صورت می‌گیرد که اختلافاتی در ارزشها و اهداف افراد یا گروهها پیدا شود.

Self – assessment

1. He bought his house last year. But he sold it with a little _____ **profit**.
 - a. stock
 - b. profit
 - c. pay off
 - d. shareholder

2. The agreement was signed in the presence of the two companies representatives .
 - a. presence
 - b. plant
 - c. sphere
 - d. scene

Continued ... •

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