Part 1: Dialogue

Characters:

- Kenji (CIO) Chief Information Officer, responsible for IT financial planning.
- Maria (Finance Manager) Finance Manager, working closely with Kenji on budgeting.

Maria: Kenji, as we plan for the next fiscal year, how are you approaching our IT budgeting?

Kenji: Budgeting is about balancing cost management with innovation. We need to allocate resources efficiently while ensuring high ROI.

Maria: That makes sense. How do you decide which projects receive priority in funding?

Kenji: It's a combination of financial planning and strategic alignment. Projects that offer long-term value and cost savings get prioritized.

Maria: Got it. And how do we measure the ROI of IT investments?

Kenji: We look at efficiency gains, cost reductions, and revenue impact. If an investment improves productivity, it's a good use of resources.

Maria: That's a clear approach. Should we allocate more funds to cloud infrastructure this year?

Kenji: Yes, cloud adoption reduces maintenance costs and improves scalability. It's a smart use of financial resources.

Maria: Understood. I'll finalize the budget adjustments and get your approval.

Kenji: Sounds good. Let's review everything by the end of the week.

Maria: Will do! Thanks for your insights, Kenji.

Part 2: Comprehension Questions

- 1. What is Kenji's main goal when budgeting for IT?
 - (A) Reducing staff salaries
 - (B) Balancing costs with innovation
 - (C) Eliminating IT spending
 - (D) Outsourcing all IT functions
- 2. What determines which projects receive priority in funding?
 - (A) Employee preferences
 - (B) Financial planning and strategic alignment
 - (C) Random selection
 - (D) The lowest-cost projects
- 3. How does Kenji measure the ROI of IT investments?
 - (A) By tracking cost reductions and efficiency gains
 - (B) By increasing IT spending each year
 - (C) By reducing the number of employees

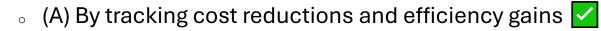
- (D) By avoiding new technologies
- 4. What area does Kenji believe should receive more funding?
 - (A) Cloud infrastructure
 - (B) Office supplies
 - (C) Travel expenses
 - 。 (D) Employee bonuses

Part 3: Key Vocabulary & Definitions in Japanese

- Budgeting 予算編成(よさんへんせい)
- Cost management コスト管理(こすとかんり)
- Financial planning 財務計画 (ざいむけいかく)
- ROI (Return on Investment) 投資利益率 (とうしりえきりつ)
- Resource allocation 資源配分 (しげんはいぶん)

Part 4: Answer Key

- 1. What is Kenji's main goal when budgeting for IT?
 - $_{\circ}~$ (B) Balancing costs with innovation \checkmark
- 2. What determines which projects receive priority in funding?
 - 。 (B) Financial planning and strategic alignment 🗹
- 3. How does Kenji measure the ROI of IT investments?



- 4. What area does Kenji believe should receive more funding?
 - 。 (A) Cloud infrastructure 🗹

