

## TOEIC 900 Business English Lesson:

### Lesson 2: Budget Review Meeting Discussion

#### Role-Play Dialogue Text (Approx. 10 minutes):

**CFO:** Good morning. I've reviewed our Q2 budget forecast, and I need your input on our expense allocation.

**Department Manager:** Good morning. I believe we should adjust our budget allocation to focus on high-impact projects.

**CFO:** That's an interesting point. How do you think reallocating funds could benefit our performance?

**Department Manager:** If we invest more in digital marketing, then we might increase our customer reach. This change could reduce overall expenses by improving efficiency.

**CFO:** I see. Could you outline a revised forecast for us to consider?

**Department Manager:** Certainly. I propose we review the current figures and adjust the budget for underperforming areas. With these changes, we should meet our revenue targets more reliably.

**CFO:** Excellent. Please prepare the revised budget proposal for our next meeting.

**Department Manager:** Will do. I'm confident this reallocation will be beneficial for the company.

#### Comprehension Questions and Sample Answers (Approx. 5 minutes):

1. **Q:** What is meant by "expense allocation" in this conversation?

**A:** It refers to how the company distributes its budget across various projects and departments.

2. **Q:** How does the manager use a conditional sentence in his explanation?

**A:** He says, “If we invest more in digital marketing, then we might increase our customer reach,” showing a potential outcome.

3. **Q:** Which modal verbs are used to express suggestions or possibilities?

**A:** The modal verbs “should” and “might” are used (e.g., “we should adjust our budget” and “we might increase our customer reach”).

4. **Q:** What does the manager propose for meeting revenue targets?

**A:** He proposes reviewing current figures and reallocating funds from underperforming areas.

### **Teacher’s Lesson Points (Concise Version):**

- **Prep:** Review dialogue; focus on vocabulary (budget, allocation, forecast, expense) and conditional sentences.
  - **Intro (2–3 min):** Warm up with a brief discussion on budgeting trends. Outline objectives.
  - **Reading & Analysis (10 min):** Student reads aloud; highlight key vocabulary and conditionals.
  - **Comprehension (5 min):** Ask questions; provide feedback.
  - **Role-Play:** Teacher as CFO, student as Department Manager.
  - **Wrap-Up (2–3 min):** Summarize vocabulary; assign homework (prepare a brief revised budget proposal using modal verbs and conditionals).
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