

# Cost-Benefit Analysis for a New Project

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## 1. Role-Play Dialogue (Approximately 10 minutes)

### Characters:

- **Project Manager**
- **CFO**

**Scenario:** The project manager and the CFO discuss the cost-benefit analysis of a new project.

**Project Manager:** Thank you for meeting with me today. I wanted to go over the cost-benefit analysis for our proposed project.

**CFO:** Of course. Have we conducted a thorough analysis?

**Project Manager:** Yes. We have assessed the potential return on investment and the estimated costs. If we conduct a thorough analysis, then we could justify the investment.

**CFO:** That's essential. Have you considered the potential risks and long-term sustainability?

**Project Manager:** Absolutely. Our financial projections indicate that we would break even within two years, and after that, the profitability should steadily increase.

**CFO:** What about operational costs? If the maintenance costs are too high, they could offset the benefits.

**Project Manager:** We've factored that in. We could implement cost-saving measures to optimize our budget allocation.

**CFO:** That sounds promising. What would be the impact on our cash flow?

**Project Manager:** Initially, it would require a significant investment, but with projected revenue growth, we expect a positive cash flow within three years.

**CFO:** If that's the case, then we might be able to secure board approval. Please finalize the report and include a risk mitigation strategy.

**Project Manager:** Understood. I'll ensure that all key points are clearly outlined in the report.

**CFO:** Great. Let's reconvene once the final draft is ready.

**Project Manager:** Will do. Thank you for your time.

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## **2. Comprehension Questions and Sample Answers (Approximately 5 minutes)**

**Q1:** What was the main purpose of the meeting?

**A1:** The purpose of the meeting was to discuss the cost-benefit analysis of a new project and determine if the investment could be justified.

**Q2:** What was the estimated break-even period for the project?

**A2:** The project manager estimated that the company would break even within two years.

**Q3:** What concern did the CFO raise about the project?

**A3:** The CFO was concerned about operational and maintenance costs potentially offsetting the benefits of the project.

**Q4:** What next step did the CFO suggest before seeking board approval?

**A4:** The CFO suggested finalizing the report and including a risk mitigation strategy before presenting it for board approval.

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## **3. Teacher's Lesson Points (Concise Version)**

### **Pre-Class Preparation:**

- Review the dialogue, key vocabulary, and grammar points (modal verbs and conditionals).

- Be ready to explain additional details related to cost-benefit analysis if needed.

### **Introduction (2–3 minutes):**

- Begin with a warm-up discussion about financial decision-making and project investments.
- Introduce the lesson's objectives: understanding cost-benefit analysis and using conditionals and modal verbs in business discussions.

### **Reading & Analysis (10 minutes):**

- Have the student read the dialogue aloud.
- Focus on pronunciation, intonation, and the natural flow of the conversation.
- Pause to highlight key vocabulary (e.g., cost-benefit, investment, break-even, operational costs) and grammar structures (conditionals, modal verbs).

### **Comprehension Check (5 minutes):**

- Ask comprehension questions.
- Provide immediate, constructive feedback.

### **Role-Play Practice (Remaining Time):**

- Conduct a role-play session where the teacher takes one role (e.g., CFO) and the student takes another (e.g., Project Manager).
- Encourage the use of targeted vocabulary and grammar structures.

### **Wrap-Up (2–3 minutes):**

- Summarize key vocabulary and grammar points.
- Assign a homework task (e.g., prepare a short proposal or presentation using modal verbs and conditionals).