

全国高校技术技能型系列教材

(上)

商务英语实训教程

A Practical Training

Course in Business English

Book 1

李荣庆 主编



对外经济贸易大学出版社

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A Practical Training Course

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in Business English

Book 1

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2014 年 5 月

前言

我国商务英语教学一直存在着文本教学和商务能力培养脱节的问题。本教材在英语文本教学的基础上,针对如何培养学生的商务能力提出了解决方案。本教材将商务英语学生的能力具体确定为:(除听、说、读、写、译基本语言技能外)设计能力、展示交际能力、团队协作能力、商务沟通能力、想象创新能力、批评审美能力、动手制作能力、计算机网络操作能力和商务软件使用能力等。教材覆盖 30 个主题的商务英文文本学习材料,以及近百个相关的虚拟商务活动。学生在整个学期都参与一个虚拟公司的商务活动,包括公司组建、组织设计、广告设计、促销计划、各种商务软件的使用、文字图像资料的编辑等。学生完成各种虚拟商务活动后通过 PPT 软件平台将活动成果固定并展示出来,作为教师评估的依据。在此过程中,PPT 软件的使用从教师的施教工具转化为学生的商务认知工具。我们希望在教材的驱动下,商务英语教学模式能够实现从“布道式”向“参与式”的转化。

教材分上下两册,备有教学课件。每册 15 个单元,可满足一个学期的教学课时需要。

由于编者水平有限,书中难免存在不足之处,敬请读者批评指正。

编者

2014 年 5 月

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English Text Study

Text

Pre-reading Question

When you create your own business, what business form would you like to choose?

Companies

The best thing about forming your business as a corporation is that it limits your personal

Unit 1

Companies

Contents in This Unit	
English Text Study:	Companies
Extended Reading:	1. Small Business 2. Corporation
Virtual Business Activities:	1. Virtual Company Establishment 2. PPT Creation of a Virtual Company
Classroom Activities:	Group Presentation

English Text Study

Text

Pre-reading Question:

When you create your own business, what business form would you like to choose?

Companies

The best thing about forming your business as a corporation is that it limits your personal



liability, which is not true for partnerships and sole proprietorships. For example, say that you owned a tire shop and one of your employees negligently installed a tire that fell off a car and caused a three-car accident with several personal injuries. If your tire store was not a corporation, the injured parties could come after you personally for monetary damages. This means that you could lose your business, your house—everything. That would not be true if you incorporated. Creditors are limited to the assets of the corporation only for payment and may not collect directly from the shareholders.

There are several types of corporations including limited liability companies and closely held corporations.



Limited liability companies (or LLCs) combine many of the advantages of a corporation and a partnership without the disadvantages. The LLC is a fairly recent business entity that may offer greater business and tax advantages than a regular corporation, while also offering better business and structuring advantages than a partnership.

Like a corporation, an LLC provides the limited personal liability that is so attractive in corporations, along with being a separate legal entity that can sue and be sued as well as buy and own property. Similar to a corporation, articles of incorporation must be filed with the state, and a registered agent must be named for service of process. Like a partnership, shares in the LLC cannot be transferred without the approval of all other members of the LLC.

The death, retirement, expulsion, or bankruptcy of one member does not end the LLC. If all of the remaining members agree, the LLC can continue and, in a few states, the law allows the business to continue with the consent of fewer than all the remaining members.

A closely held corporation, allowed in some states, is the one whose shares are owned by only a few shareholders. Although there is no specific number, Delaware corporate law states that a close corporation cannot have more than 30 shareholders. Less than 15 is more typical. The purpose of a close corporation is to keep ownership and control within a small group of share-holders who have the same goals.

In a close corporation, distinctions between directors, officers, and shareholders are normally absent as the few owners own and operate the corporation without formalities. Unlike publicly held corporations, a closely held corporation's shares are not traded on the open market.

New Words

1. approval [ə'pru:vəl] *n.* official permission to do something 准许, 允许, 许可

- | | |
|--|--|
| 2. asset ['æset] <i>n.</i> | property, the things that a company owns 资产, 财产 |
| 3. bankruptcy ['bæŋkrəptsi] <i>n.</i> | the state of being unable to pay debts 破产, 倒闭, 无偿债能力 |
| 4. consent [kən'sent] <i>n.</i> | permission to do something 许可, 允许 |
| 5. creditor ['kreditə] <i>n.</i> | someone to whom money is owed 债权人 |
| 6. director [di'rektə] <i>n.</i> | one of the committee of top managers who control a company 董事, 理事 |
| 7. entity ['entiti] <i>n.</i> | something that exists as a single unit 实体 |
| 8. expulsion [iks'pʌlʃən] <i>n.</i> | the act of sending someone away from an organization 开除, 除名 |
| 9. file [faɪl] <i>v.</i> | to officially record something 登记在案, 正式提出 |
| 10. formality [fɔ:'mæliti] <i>n.</i> | something that you must do as a formal part of process 正式手续 |
| 11. incorporate [in'kɔ:pəreit] <i>v.</i> | to form and register a company 组成公司, 组建, 合并 |
| 12. install [in'stɔ:l] <i>v.</i> | to put a piece of equipment somewhere and connect it so that it is ready to be used 安装, 设置 |
| 13. liability [laɪə'biliti] <i>n.</i> | legal responsibility for something 责任, 义务 |
| 14. shareholder [ʃə'həʊldə] <i>n.</i> | stockholder 股东, 股票持有人 |
| 15. sue [su:] <i>v.</i> | to make a legal claim against someone 控告, 诉讼 |

Phrases

- | | |
|------------------|----------------|
| 1. come after | 查找, 追查 |
| 2. fall off | 脱落, 掉下; 减少, 降低 |
| 3. be limited to | 局限于 |

Business Terms

- | | |
|------------------------------|-------------|
| 1. corporation | 公司企业, 法人企业 |
| 2. partnership | 合伙企业, 合伙制 |
| 3. sole proprietorship | 独资企业, 单人业主制 |
| 4. limited liability company | 有限责任公司 |
| 5. closely held corporation | 股份封闭型公司 |
| 6. publicly held corporation | 公开型公司 |



Notes for the Text

1. The best thing about forming your business as a corporation is that it limits your personal liability..., 此处可理解为: The greatest advantage of forming a business as a corporation is that the owner takes limited liability.
2. ... which is not true for partnerships and sole proprietorships. 此句中 which 引导的非限定性定语从句用来将合伙企业和个体企业与公司企业进行比较, 进一步突出公司企业的优点。
3. For example, say that you owned a tire shop...with several personal injuries. 此句中 say 用来举例说明, 相当于“比方说”、“假设”, 其后 that 引导的宾语从句全部为一般过去时, 是典型的虚拟用法, 表明此处的案例是虚构的。
4. ... the injured party could come after you personally for monetary damage. come after 此处要理解为 to look for someone in order to get something from them, 意为“查找”、“追查”。personally 强调赔偿请求是针对该店店主个人提出的, 同时也能突显非公司企业的所有人承担无限责任的弊端。
5. Creditors are limited to ... and may not collect directly from the shareholders. collect 在此句中表示 “to get money that you are owed”, 意为 “收取”。例如: You can arrange for a bank to collect the selling proceeds from the overseas buyer. 贵公司可以安排银行负责向海外客户收取货款。
6. ... along with being a separate legal entity that can sue and be sued...此处用 that 引导的定语从句说明有限责任公司的性质, 即 “有限责任公司可以以独立的法人身份进行诉讼活动”。
7. articles of incorporation 公司条例
8. ... a registered agent must be named... 指定法人代表
9. service of process, the act of delivering a writ or summons upon someone, 递送法院传票。
10. Delaware 特拉华州 (美国州名)
11. corporate law 公司法
12. open market 公开市场

Language Exercises

I. Vocabulary Exercise: Choose the best word to fill in the blank.

1. Customers are allowed to pay for this new model of laptops by _____.
A. installations B. installments C. facilities D. utilities
2. Mr. Bally approved _____ the conference.
A. me to attend B. for my attending C. of me to attend D. of my attending
3. The firm's _____ were taken over by the government.



- A. assets B. properties C. wealth D. well-beings
4. Because of his excellent administration, people lived in peace and _____, and all previously neglected matters were taken care of.
- A. conviction B. contest C. consent D. content
5. You should deliver the goods as the _____ and conditions stipulated in the contract.
- A. terms B. articles C. items D. clauses
6. Usually, dividends should be paid to _____ if the company makes profits.
- A. managers B. shareholders C. officers D. directors
7. Unlike distributors, _____ match buyers and sellers of products without becoming owner.
- A. wholesalers B. retailers C. agents D. dealers
8. The company has gone bankrupt and can't repay its _____ the loans.
- A. creditors B. debtors C. shareholders D. owners
9. _____ are elected by shareholders to control for them the day-to-day management of the company and to decide its general policy.
- A. Stockholders B. Directors C. Creditors D. Debtors
10. A good education is an _____ you can fall back on for the rest of your life.
- A. asset B. ethic C. inventory D. obligation

II. Comprehensive Exercise: Decide whether the following statements are True or False.

- One of the advantages of partnerships and sole proprietorships is that their owners take the limited liability.
- To form a limited liability company, its articles of incorporation must be filed with the state.
- Shares in the LLC can be transferred without the agreement of all other shareholders.
- A limited liability company will be closed if one of its shareholders goes bankrupt.
- A closely held corporation is one whose shares are owned by only a few shareholders.
- Shares of a closely held corporation are allowed to be traded on the open market.
- Shareholders of closely held corporation don't participate in its daily management and operation.
- It is typical that a close corporation has less than 15 shareholders.
- The LLC is a fairly recent business entity that offers better business and structuring advantages than a partnership.
- Creditors of a corporation are entitled to collect directly from the shareholders.

III. Classroom Oral Exercise: Use the following sentence patterns to make sentences in pairs. The sentences you make should contain vocabularies in this unit.

1. I used to... 我过去常常……

Example: I used to read some books about successful multinational corporations.

Student A: I used to _____.

Student B: I used to _____.



2. The reason why... is...的原因就是.....

Example: The reason why I choose LLC to form my own business is that it has many advantages.

Student A: The reason why _____ is _____.

Student B: The reason why _____ is _____.

3. It is reported that... 据说..... / 据报道.....

Example: It is reported that the bankruptcy of ABC Co. has caused more than 1,000 job losses.

Student A: It is reported that _____.

Student B: It is reported that _____.

Extended Reading

扩展阅读 1
Extended ReadingSmall Business

New Words and Phrases

definition 定义 retail 零售 overlook 忽视 minimum 最小的 micros 小微企业
solely 单独地 brick 砂浆 stroke 成功的(举动) qualitative 定性的 conversely 相反的
exemplify 是.....的典型 numerical 数字的 specifically 特有的 a sole
proprietorship 私营企业 statute 法令 prescribe 规定 proposed 被提议的 assessment
评估 eyeballing 目测 headcount 职员人数 census 统计 eligibility 合格 analyst 分
析家 classify 分类 descending 递减的 dredging 疏浚 payroll 工资支出 feedlot 饲
养场 forestry 林学 layering 分层 faceless 无特性的

Most people get their definition of “small business” from personal experience in dealing with small retail stores and service organizations. Most people also have a minimum size in mind and overlook a whole category of small business, the very small operations Europeans call “micros”. Additionally, many people might overlook businesses that are run solely on the Internet. However, entire enterprises that have never had a brick and mortar location have become very successful since the late 1990s and continue to grow.

Under U.S. law, quite sizeable businesses are considered “small.” Definitions are typically based on the number of people employed or on sales volume, but in defining small business, there is no “one-size fits all.” More true is the expression: “Different strokes for different folks,”



meaning that definitions are based on the economic sector in which a business operates. Small business may also be defined by a way of looking at the world; it has a cultural meaning; it is a way of life. Thus the definition has qualitative aspects the law does not care about. A quite small business may behave like a very large one because its owners have a certain view; conversely quite large corporations are sometimes still run like small businesses and exemplify the values of small business.

Official Size Definitions: In most industrialized countries, small businesses are treated in special ways. They are eligible for financial programs or get favored treatment under the tax laws. For this purpose, governments publish official size standards. In the United States, such definitions are issued by the U.S. Small Business Administration's Office of Size Standards. SBA's basic definition begins with a listing of common features. According to the 2010 Small Business Administration (SBA) Web page, "Size Standards", a small business must be 1) organized for profit; 2) have a place of business in the United States; 3) make a significant contribution to the U.S. economy by paying taxes or using American products, materials, or labor; and 4) be at or below the numerical size standard for its industry. The SBA also notes that a small business can be everything from a sole proprietorship to a partnership or corporation. A 2010 update also notes, "the Small Business Act states that unless specifically authorized by statute, no Federal department or agency may prescribe a size standard for categorizing a business concern as a small business concern, unless such proposed size standard meets certain criteria and is approved by the Administrator of SBA."

U.S. Size by NAICS: According to the standards that went into effect in 2008, SBA determines size for businesses in Manufacturing, Wholesale Trade, Mining, and certain other specific industries by employment size. For others it uses revenue size, except in Banking, where asset size rules. Manufacturing enterprises with 500 and fewer employees are small businesses, although there are some industries within that sector with higher tilt-points, as discussed below; in the Wholesale Trade sector, the upper limit is 100 employees. This number is widely used as the definition of smallness in ordinary assessments and in eyeballing small business generally. The number is easy to remember; it is easier to get a headcount than revenue data; and Census data on employment by firm are readily available. But the "100-and-under" definition is official only for businesses in the wholesale trades.

For businesses in all other fields the definitions are based on revenue; this makes it easy for the small business to establish its own eligibility but much more difficult for analysts of small business to classify a population of companies as "small" or "large." In descending order of revenues, some of the major sectors (as summarized by SBA in 2008) are:

- Commercial Banking, \$175 million in assets
- Industrial Building Construction, \$33.5 million
- Software Publishers, \$25
- Dredging and Surface Cleanup Activities (technically part of construction but singled



out here), \$20 million

—All other Special Trade Contractors, \$14 million

—All other General Merchandise Stores (not including department stores, discount department stores, warehouse clubs and superstores), \$11 million

—Payroll Services, \$8.5 million

—Miscellaneous Crop Farming, \$750,000

Businesses in these categories may maximally have the revenues shown and still be considered small businesses. The values thus represent upper limits.

These summaries, however, are not the detailed definitions. Those are published by the SBA in a special table organized by North American Industrial Classification System (NAICS) codes. The table lists exceptions, typically showing larger sizes for certain NAICS industries. To illustrate, within the Agriculture Sector, where the top is generally defined as \$750,000 in revenues, Feedlots may have revenues up to \$2.5 million, Chicken Egg Production up to \$12.5 million, Forestry operations up to \$7 million, and Logging may have 500 employees. Fishing operations top out at \$4 million, and Agricultural and Forestry Support activities are \$7 million except Forest Fire Suppression and Fuel Management Services where the top size is \$17.5 million. The example illustrates that summary data are very general. The business owner needs to obtain his or her NAICS code and then look at the table for the precise definition for his or her operation.

The table also includes whole sectors left out of the summary such as Mining (generally 500 employees); Utilities (4 million megawatt hours a year or less); Transportation (1,500 employees for airlines, long haul rail, and pipelines; 500 for water transport). Also included in the table are revenues in some sectors, as of the 2008 summary, such as local general freight trucking, \$25.5 million; Offices of Real Estate Agents and Brokers Finance and Insurance (\$175 million in assets for Commercial Banks; \$7 million in revenues for an insurance brokerage or agency); and there are others.

Company Distribution By Employment: Just how big a role does small business play in U.S. commerce? In Manufacturing, 286,039 companies were active in 2006. Of these 74.2 percent had 499 or fewer employees, making nearly three-quarters of all Manufacturing firms small businesses. They employed 43.2 percent of the manufacturing workforce. In Mining, there were a total of 20,583 firms, of which 70.3 percent employed 100-499 workers, making the majority of mining firms small businesses, employing 44.2 percent of the workforce in the industry. Finally, in Wholesale Trade, there were 334,597 firms, of which 79.6 percent had 99 or fewer employees; nearly four-fifths of all wholesale trade firms in 2006.

A Different Culture: Anybody who has ever worked in or run a small business will be aware of a difference in culture between “small” and “big” business. The difference arises from structural factors, of course, but equally from different values. To be sure, in specific cases a small business may have “big business” values and attitudes arising from the experience and

intentions of the owners. On the whole, however, the small-business culture is marked by close and familiar contact between owners and employees; and the business as a whole is close to the outside world customers, neighbors, and suppliers. Structural factors arise because communications in a small business are easy and informal; there is much less layering; contact with the world is immediate and does not require expensive market surveys. The owners very often work within the business and are not the abstract and distant symbol of a faceless stockholder somewhere. Much more so in small businesses than in large, the enterprise has a “family” or “tribal” atmosphere, and the predominant value is continuity and survival rather than abstract concepts like profit, return, and asset appreciation. Being in close and direct contact with the environment (“belly-to-belly” as Japanese business people say), with information flow rapid and decisions easier to make and to implement, small businesses tend on the whole to be capable of rapid reaction but are also constrained by limited means.

The small business environment is both more open, free, quick, and “organic” than large structures where size alone imposes bureaucratic methods of control and slow communications through many layers of decision makers. For this reason, a highly disproportionate number of innovations arise first in small businesses, even more so in an era of Internet storefronts, and small-business owners that can in large measure run their operations from their Blackberry, iPhone, or HTC. Also, as the SBA points out, small business is the source of most new jobs: more than 75 percent of net new jobs added to the economy come from small business, primarily in the manufacturing, mining, and wholesale sectors as of 2009. When it comes to the future, one can confidently say: “Small is beautiful.”

(—*Encyclopedia of Small Business*)

Check the box with \checkmark if the statement is true; otherwise check it with \times .

- ☐ 110 is widely used as the definition of smallness in ordinary assessments and in eyeballing small business generally.
- ☐ Structural factors arise because communications in a small business are easy and informal.
- ☐ In specific cases a small business doesn't have “big business” values and attitudes arising from the experience and intentions of the owners.
- ☐ More than 75 percent of net new jobs added to the economy come from small business, primarily in the manufacturing, mining, and wholesale sectors as of 2009.
- ☐ Manufacturing enterprises with 500 and fewer employees are small businesses.
- ☐ More true is the expression: “Different strokes for different folks,” meaning that definitions are based on the economic sector in which a business operates.
- ☐ Quite large corporations don't exemplify the values of small business.
- ☐ The owners very often work within the business and are the abstract and distant symbol of a faceless stockholder somewhere.
- ☐ Much more so in small businesses than in large, the predominant value is continuity and



survival rather than abstract concepts like profit, return, and asset appreciation.

- The small business environment is both more open, free, quick, and “organic” than large structures where size alone imposes bureaucratic methods of control and slow communications through many layers of decision makers.

扩展阅读 2

Extended Reading

Corporation

Possible New Words and Phrases

Incorporated 股份有限 the initial 最初的 corruption 腐败 scandal 丑闻 stockholder 股东 simultaneously 同时的 dividend 股息 liability 责任

A corporation is a legal entity owned by stock holders that is authorized by law to act as a single person. As such, the affairs of the corporation are separate from those of the owners, which gives them limited liability and thus a financial advantage. Under most circumstances, the owners' liability is limited to the capital they have invested in the company.

Corporations are created by acquiring a corporate charter from state offices, often the office of the secretary of state. In applying for a charter, a corporation submits its articles of incorporation, listing the company name, address, number of shares of stock the company is authorized to issue, and usually the names and addresses of the individuals who will serve as the initial board of directors. The board of directors represent the interests of stockholders and oversees the actions of managers. A corporation may have a few or many stockholders, based on who has purchased shares of common stock in the company. For decades the most widely held stock in the United States was American Telephone & Telegraph (ATT), with over 80,000 shareholders. Only about 20 percent of businesses in the United States are incorporated, but they represent a majority of business activity in the country.

In addition to limited liability, the other major advantage of corporations is the ability to raise capital. Often a new business starts out as a sole proprietorship; expands by taking on partners; and, if promising or successful, funds further growth by incorporating. Selling shares of stock representing ownership interest in the company allows corporations to obtain funds needed to create or expand business operations without having to pay interest, but it reduces the ownership and control of initial owners of the business. Stockholders take an equity interest in the company with the expectation of sharing in the company's future profits, either through dividend payments or appreciation of the shares of stock in the marketplace as the company earns profits. Corporations also raise capital by selling bonds and through bank loans issued in the corporation's name.



The selling of shares in a new corporation is called an initial public offering (IPO). IPOs in technology stocks were highly sought after by investors during the rapid growth of the U.S. stock market in the late 1990s. Since most new corporations often have only an idea, a business plan, and little or no track record, shares of IPO companies are considered highly speculative investments.

Many times entrepreneurs create corporations to expand their products and services into larger markets. While they may have worked night and day for years developing their business and are reluctant to lose control of their enterprise, they need the capital and/or skill of managers to make their business grow. On the one hand, managers can provide new business expertise, but on the other they are unlikely to work as hard as the entrepreneur who created the business.

To overcome the problem of managers not being owners of companies, many U.S. companies offer employees stock options—that is, the opportunity to purchase shares of stock at a specified price for a period of time. If the company does well and the stock price rises, employees can exercise their stock options, simultaneously buying stock from the company at the agreed-on price and selling the shares in the stock market at the current market price. This allows employees to share in a company's profits. Software developers at Microsoft Corporation were known to have cots put in their office cubicles so they could sleep in their offices after working 15- and 20-hour days. Many of these employees have become Microsoft millionaires through stock options offered to dedicated employees. As demonstrated in the corporate corruption scandals stock options also provide incentives for executives to artificially increase share prices in order to cash in stock options for personal gain.

A disadvantage of corporations is double taxation. Because they are recognized as a separate legal entity, corporations pay taxes on their incomes. When they distribute income in the form of dividends, shareholders must report these distributions and pay personal income tax on them. Thus, profits are taxed first as corporate income and second as personal income. Similarly, when shareholders sell their stock for a profit, they must report the gain on their personal tax return.

(—Encyclopedia of American Business)

Check the box with ✓ if the statement is true; otherwise check it with ×.

- ☐ A corporation is a legal entity owned by stock holders that is authorized by law to act as a single person.
- ☐ Under most circumstances, the owners' liability is limited to the capital they have invested in the company.
- ☐ A corporation may have a few or many stockholders, based on who has purchased shares of common stock in the company.
- ☐ Stockholders take an equity interest in the company with the expectation of sharing in the company's future profits.