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THE WORLD OF BUSINESS MANAGEMENT

企业管理英语教材



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THE WORLD OF BUSINESS MANAGEMENT



TIME-LIFE EDUCATIONAL SYSTEMS CO., LTD.

INTRODUCTION 導 言

本書是“時代生活英語會話系統”之中的專業化英語會話系統的一冊。Time-Life English Communication System 分爲兩個階程。第一個階程是學習日常的英語，稱爲 English Workshop，共有十六單元；第二個階程是學習專業的英語，以“The World of …”爲書名。本書是關於企業管理的英語教材，書名是“The World of Business Management”。

企業管理是現代工商業的重要環節；在概念上它包括生產管理、技術革新、財務管理、人事政策、產品推銷等方面，而在實際工作中牽涉到管理機構之組織分工，管理人員之養成、預算之編造，資金、收入、資產負債之彙報，銷售系統之組織，銷售目標及策略之發展，生產管理系統之建立，數據信息之流通，歸檔系統之設置，事務工作人員之考核，以及估價與售貨通知單、定貨單與售貨合約、貨物成交書與交運指示、發票與交運通知單、信用狀與提貨單等等表格文件之使用。這些都需要專業化的英語，而這正是本書的教材內容。

本書基本上分爲三部份：圖表，對話，與常用字句。圖表部份以英文爲主，附加中文翻譯；對話及常用字句之中文翻譯則另列在這兩部份的後面；最後則是漢英索引。索引包括名詞一千多個；常用字句則有大約四百個，用例句說明其實際用法。對話部份分爲四十課，有精製的錄音帶四卷，發音正確，語氣自然，可供重覆收聽練習。熟悉之後，不僅可以對有關企業管理之英語會話應付裕如，而且可以對現代企業管理之基本原則及經常工作獲得許多有用的觀念。

本書原爲英文與日文混合版，所以在對話之中，一方是美國人，另一方是日本人；但實際所談的問題並無任何國籍分別。除了在說話時有兩三處偶然提到對方姓名之外，完全可以把它當作一個美國人與一個中國人的對話。

時代生活英語會話系統是 Time-Life Educational Systems Co. 精心編製的一套英語教材；我們相信使用這教材的諸位會極感滿意。

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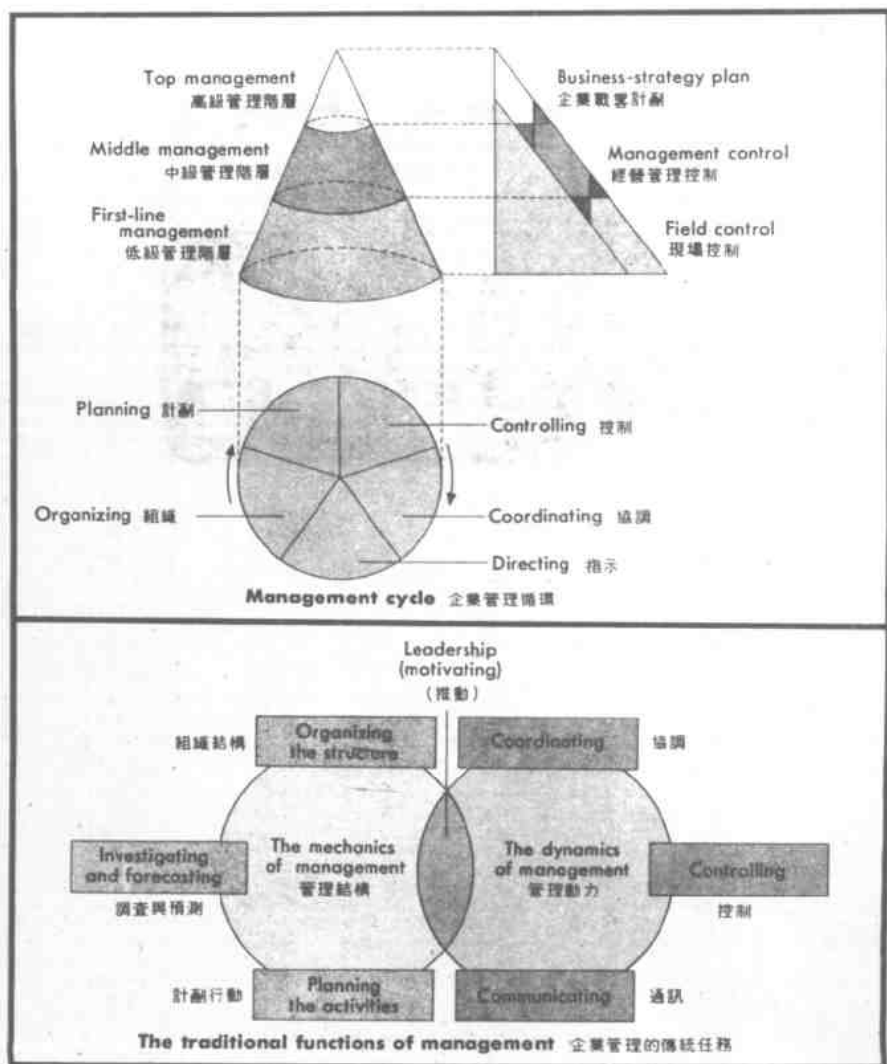
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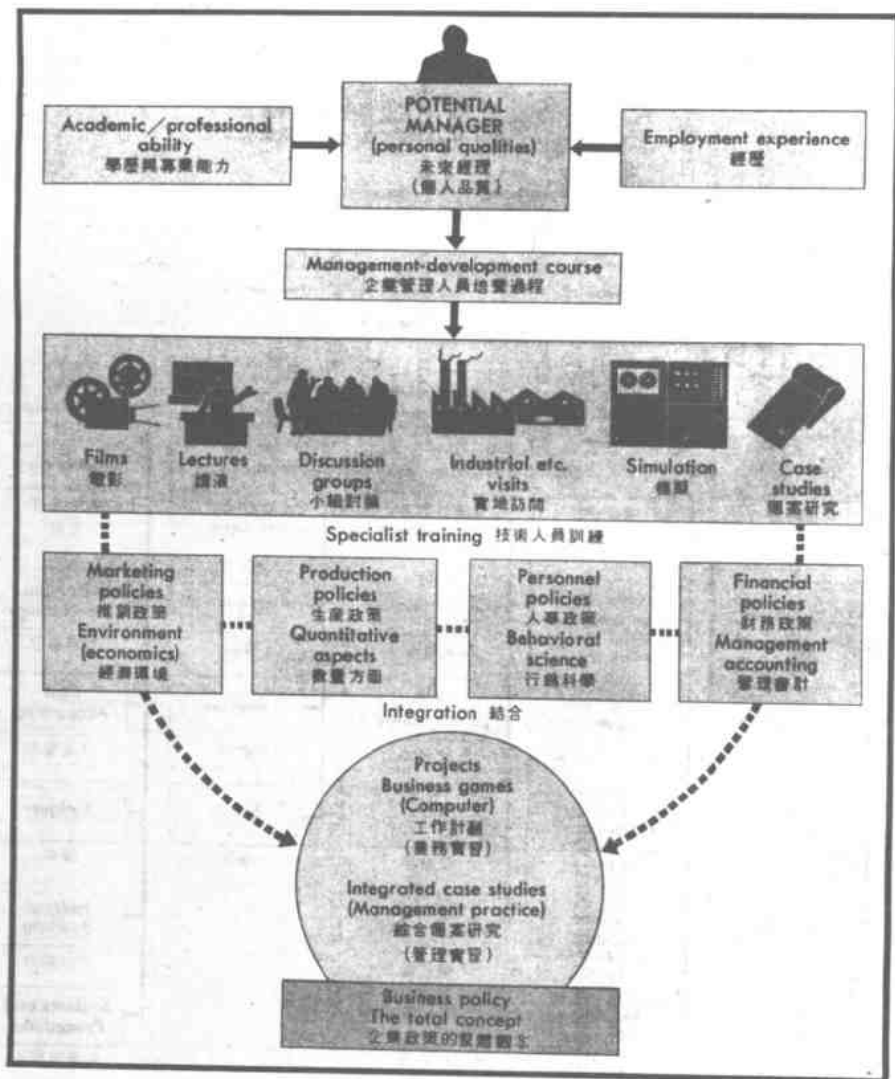
MANAGEMENT HIERARCHY

企業管理系統



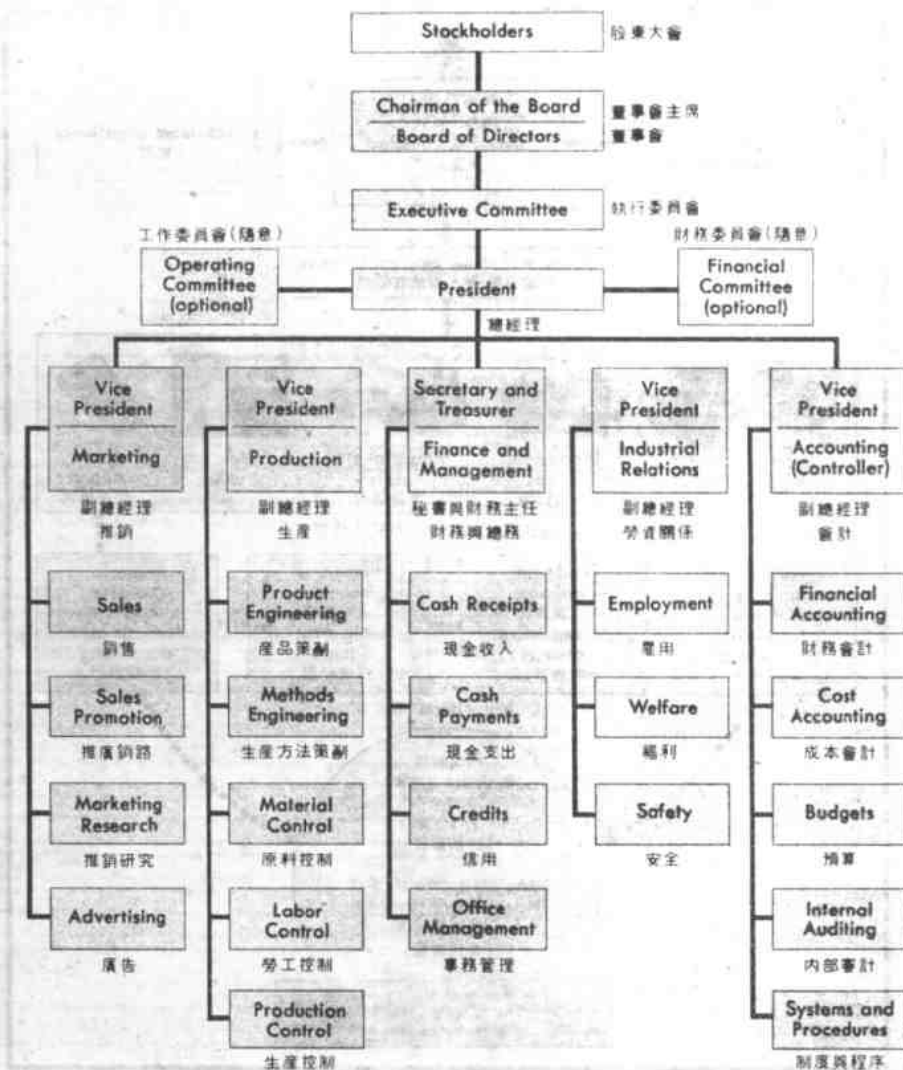
GENERAL MANAGEMENT DEVELOPMENT

一般管理人員之養成



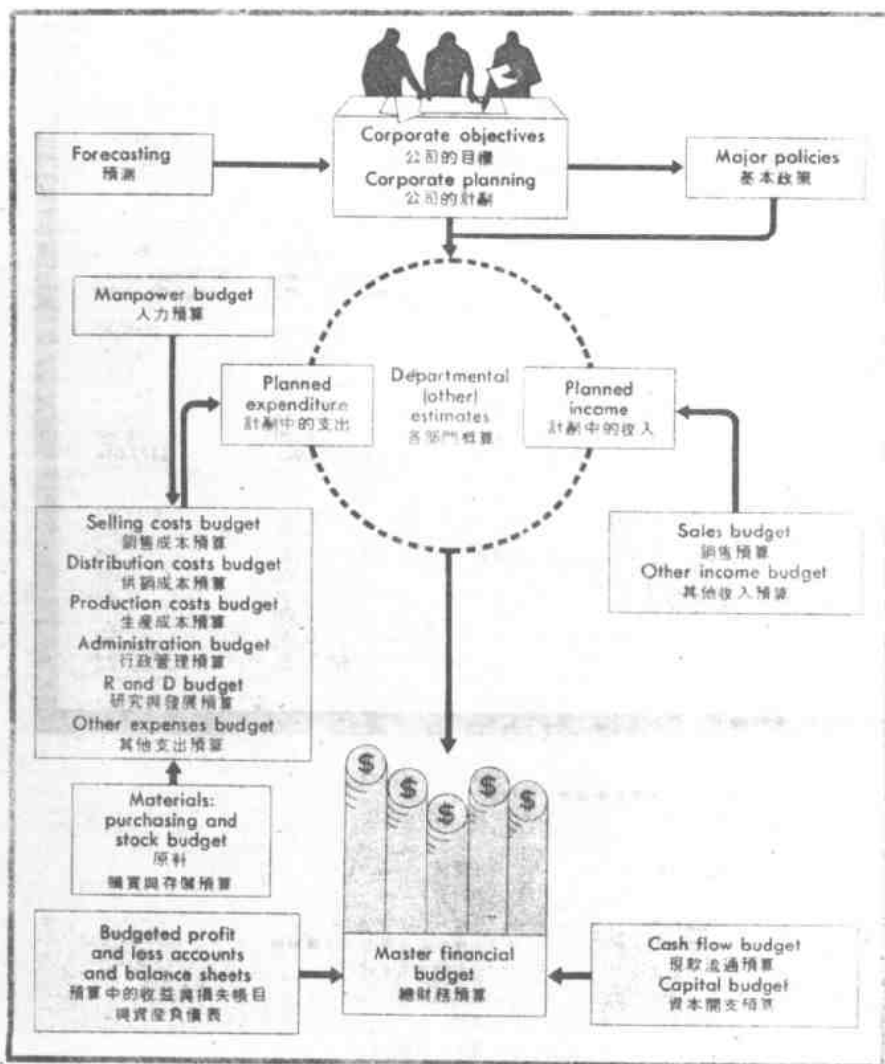
ORGANIZATION AND FUNCTIONS OF TOP MANAGEMENT

高級管理階層的組織與職務



BUDGETING

編造預算



CONSOLIDATED STATEMENT OF SOURCE AND USE OF FUNDS 資金來源與運用彙報表

1976年十二月三十一日
以前53週

1975年十二月三十一日
以前52週

Consolidated Statement of Source and Use of Funds

(All dollar amounts are expressed in thousands)

	For the 53 Weeks Ended Dec. 31, 1976	For the 52 Weeks Ended Dec. 31, 1975
SOURCE OF FUNDS:		
Net Earnings	\$118,720	\$100,142
Depreciation	45,403	42,437
Provision for Deferred Taxes	5,592	6,716
Funds Derived from Operations	169,715	149,295
Property Disposals	9,706	9,131
Proceeds from Long-Term Debt	136,520	18,588
Total	<u>\$315,941</u>	<u>\$177,014</u>
USE OF FUNDS:		
Capital Additions	\$125,381	\$113,375
Cash Dividends	66,013	64,536
Net Non-Current Assets & Goodwill Acquired Companies	2,781	41,595
Payments on Long-Term Debt	18,500	5,828
Purchase of Treasury Stock	34	3,104
Other Items Net	2,480	2,816
Increase (Decrease) in Working Capital	100,752	154,242
Total	<u>\$315,941</u>	<u>\$177,014</u>

資金來源與運用彙報表
(單位：千元)

資金來源：

純收益
跌價折實
延期付帳折實
出售財產收入
長期債務收益
共計

資金運用

增加資本
現金分紅
非流動資產與公司信譽取得
長期債務還本付息
購買國庫券
其他
運轉資金增(減)
共計

CONSOLIDATED INCOME STATEMENT

收益彙報表

Consolidated Income Statement

	1976	1975
Operating revenues		
Electric	\$ 862,122,694	\$823,487,895
Gas	162,102,977	154,880,881
Other	4,028,560	3,890,259
	<u>1,028,254,231</u>	<u>982,259,035</u>
Operating revenue deductions		
Operations	403,480,556	378,593,926
Maintenance	90,396,101	84,674,560
Depreciation	93,915,222	92,459,332
Taxes, other than Federal income	226,465,692	211,314,203
Federal income tax	15,100,000	22,200,000
Federal income tax deferred in prior years for accelerated amortization	(906,000)	(900,000)
	<u>830,457,571</u>	<u>788,342,021</u>
Operating income	<u>197,796,660</u>	<u>193,917,014</u>
Income deductions		
Interest on long-term debt	84,282,713	77,002,278
Other interest and miscellaneous deductions, net	1,007,750	839,941
Interest charged to construction	(14,682,617)	(12,444,560)
	<u>70,607,846</u>	<u>65,397,659</u>
Net income	<u>127,188,814</u>	<u>128,519,355</u>
Preferred stock dividend requirements	<u>34,099,760</u>	<u>32,850,565</u>
Net income for common stock	<u>\$ 93,089,054</u>	<u>\$ 95,668,790</u>
Net income per common share, based on weighted average number of shares outstanding during each year	<u>\$2.47</u>	<u>\$2.57</u>
Net income per common share assuming full conversion of outstanding preference stock	<u>\$2.44</u>	<u>\$2.55</u>

營業收入

電

煤氣

其他

營業收入扣除

營業經費

保養

折舊

付稅(聯邦所得稅除外)

聯邦所得稅

為加速分期償還歷年延緩繳付所得稅款

營業收益

收益扣除

長期債務利息

其他利息及雜項扣除

建設事業利息

純收益

優先股紅利

普通股純收益

普通股每股純收益，依每年平均發行股份數目計算

普通股每股純收益，假定所有未付清的優先股已全部兌換

CONSOLIDATED BALANCE SHEET

資產負債表

Consolidated Balance Sheet

Assets	Dec. 31, 1976	Dec. 31, 1975
Utility plant, at original cost		
Electric	\$4,190,630,508	\$3,947,936,039
Gas	379,567,526	363,257,916
General	131,540,872	126,451,295
Total utility plant	4,701,738,906	4,437,645,250
Less accumulated depreciation	908,439,530	854,076,195
	3,793,299,376	3,583,569,055
Investments, special deposits and other physical property, at cost or less	10,051,584	4,813,619
Current assets		
Cash	19,094,453	24,172,038
Accounts receivable	143,751,829	32,706,086
Subscriptions to long-term debt	—	2,400,000
Materials and supplies, at average cost	75,098,236	70,574,940
Prepayments and other current assets	6,998,632	6,731,292
	246,943,150	236,584,356
Deferred charges		
Nuclear research and development costs being amortized through 1979	5,564,888	6,282,938
Net unrecovered costs relating to gas plant retirements	7,352,969	1,093,956
Unamortized debt expense	6,340,605	6,724,822
Other deferred charges	19,238,462	25,442,797
	\$4,069,332,572	\$3,845,409,337
Liabilities	Dec. 31, 1976	Dec. 31, 1975
Capitalization		
Long term debt	\$1,981,639,500	\$1,901,639,500
Capital stock and retained earnings		
Capital stock		
Preferred stock	626,537,210	626,981,127
Common stock	798,494,799	751,631,455
Capital stock expense	(14,361,621)	(13,591,904)
Retained earnings	426,057,782	400,934,046
	1,836,728,170	1,765,954,723
Total capitalization	3,818,367,670	3,667,594,223
Federal income tax deferred in prior years for accelerated amortization	13,703,627	14,603,627
Current liabilities		
Notes payable	67,500,000	—
Accounts payable	59,141,348	45,848,639
Accrued taxes	11,986,221	18,488,735
Accrued interest, wages and other current liabilities	46,211,710	48,681,787
Customers' deposits	30,890,590	30,639,411
Dividends payable	8,522,208	8,528,867
	224,352,077	152,187,439
Deferred credits		
Unamortized debt premium	3,230,982	3,453,746
Other deferred credits	7,117,858	4,606,433
	10,348,840	8,060,179
Reserve for injuries and damages	2,980,358	2,963,889
	\$4,069,332,572	\$3,845,409,337