小企业管理

(第十版)

Small Business Management

(Tenth Edition)

(英文版)

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世界财经与管理教材大系



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出版者的话

但凡成事,均缘于势。得势则事成,失势则事不顺。顺势而行,如顺水行舟;借势而动,如假梯登高;造势而为,如太空揽月。治学、从政、经商、置业,均不可一日失势。势者,长处、趋势也。

今日中国,是开放的中国;当今世界,是开放的世界。改革开放,大势所趋,势不可挡。经济开放、文化开放、政治开放,世界需要一个开放的中国,中国更要融入开放的世界。借鉴国际惯例,学习他人之长,已经到了不可不为之时。

借鉴国际惯例,学习他人之长,已属老生常谈,但学什么、如何学、以何为蓝本为众多志士仁人所关注。可喜的是,由赤诚图文信息有限公司精心策划,ITP、McGraw-Hill 及 Simon & Schuster 等国际出版公司特别授权,东北财经大学出版社荣誉出版的"世界财经与管理教材大系"现已隆重面世!她以"紧扣三个面向,精选五大系列,奉献百部名著,造就亿万英才"的博大胸襟和恢弘气势,囊括经济学、管理学、财务与会计学、市场营销学、商务与法律等财经、管理类主干学科,并根据大学教育、研究生教育、工商管理硕士 (MBA) 和经理人员培训项目 (ETP) 等不同层次的需要,相应遴选了具有针对性的教材,可谓体系完整,蔚为大观。所选图书多为哈佛、斯坦福、麻省理工、伦敦商学院、埃维商学院等世界一流名校的顶尖教授、权威学者的经典之作,在西方发达国家备受推崇,被广为采用,经久不衰、大有"洛阳纸贵"之势。

借鉴国际惯例,毕竟只是因势而动;推出国粹精品,才是造势而为。在借鉴与学习的同时,更重要的是弘扬民族精神,创建民族文化。"民族的,才是国际的"。我们提倡学他人之长,但更希望立自己之势。

势缘何物,势乃人为。识人、用人、育人、成人,乃人本之真谛。育人才、成能人,则可造大势。育人、成人之根本在教育,教育之要件在教材,教材之基础在出版。换言之,人本之基础在书本。

凡事均需讲效益,所谓成事,亦即有效。高效可造宏基,无效难以为继,此乃事物发展之规律。基于此,我们崇尚出好书、出人才、出效益!

东北射经大学出版社 1998年4月 To the memory of Dr. H. N. Broom, 1911–1994,

whose vision, along with that of coauthor Justin G. Longenecker, helped launch the first edition in 1961

TO THE STUDENT

As authors of Small Business Management: An Entrepreneurial Emphasis, we must measure our success by the effectiveness of our presentation to you. Although you may not be involved in selecting this textbook, we still consider you our customer and wish to be sensitive to your needs in learning the material presented. For this reason, we have made every effort to make it understandable and relevant. We have also tried to consider your viewpoint in each chapter we have written.

We extend our best wishes to you for a challenging and successful course.

Guided Tour for Students

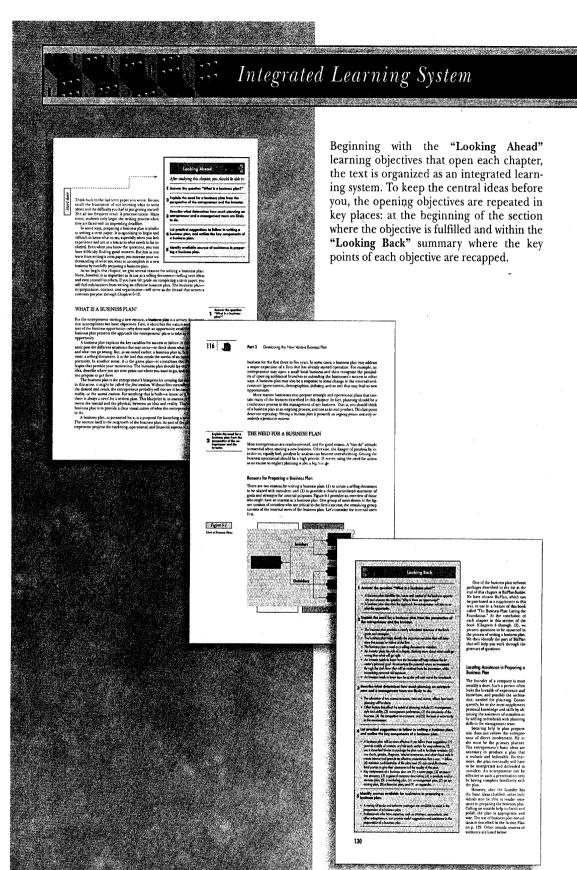
Special Features

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To help you organize your study, we have structured the Student Learning Guide around these same learning objectives. An icon beginning each section of the Guide identifies the corresponding learning objective. First, we recap each key section in the chapter, grouped by learning objectives. Next, a "Quick Identification and Explanation" section reviews important terms in the chapter. Next come True-False, Multiple-Choice, Fill-In, and Essay Questions—all organized according to the learning objectives they test.

6 The Role of a Business Plan for a New Venture

LEARNING OBJECTIVES

1 LEARNING OBJECTIVES

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1 LEARNING OBJECTIVES

2 Explain fine used for a business plan?

2 Explain fine used for a business plan?

3 Explain fine used for a business plan?

4 Learning

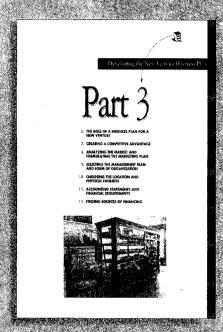
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This tightly integrated learning system is designed for help you study efficiently. After reading the chapter review the summary and key definitions. Then work through the Student Learning Canala questions. If you find from these review activities that you need further study on a particular objective, you can easily locate all applicable material by simply looking for the appropriate numbered learning objective in the text and Learning Guide.



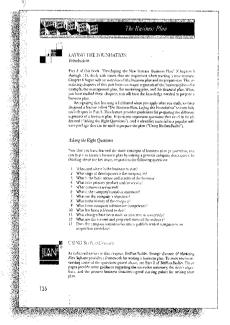


Part 3: Developing the New Venture

Business Plan, Step-by-Step.
In this edition, we've given the business plan the emphasis it deserves. Each chapter in Part 3 presents a major part of the business plan.

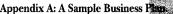
Laying the Foundation.

Designed around a series of questions, these chapter-end exercises lead you through the building of your own business plan, guiding you to reflect upon critical issues that will impact your small business.

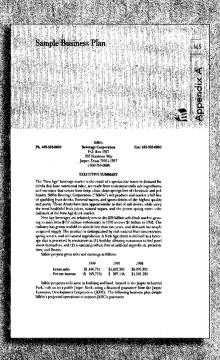


Blaffan Builder/BirPlan Builder Express.

Now you can prepare your business plan using the software that real entrepreneurs use: BizPlanBuilder or the abridged BizPlanBuilder Express designed especially for students. This commercially successful software is available to you at excellent write from available to you at a reduced price from South-Western College Publishing. At the end of every chapter in Part 3, we send you to the appropriate sections in BirPlan bilder for preparing the portion of your plan discussed in the chapter.



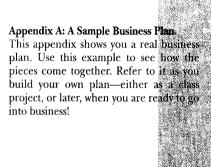
Appendix A: A Sample Business Plan. This appendix shows you a real business plan. Use this example to see how the pieces come together. Refer to it as you build your own plan—either as a chass project, or later, when you are ready to go into business!

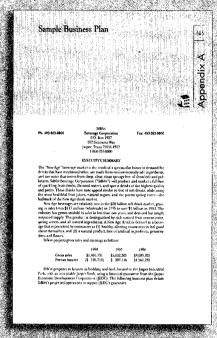


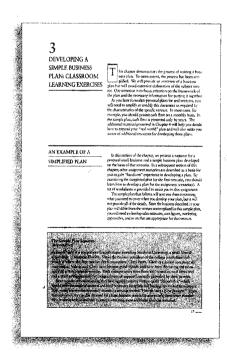
3 DEVELOPING A SIMPLE BUSINESS PLAN: CLASSROOM LEARNING EXERCISES

AN EXAMPLE OF A

Preparing the Business Plan: Resources for the Classroom.
This brief supplement walks you through the preparation of a simple business plan with a practical, nutsand-bolts approach. Later, this guide serves as a quick reference as you prepare the comprehensive plan for your own small business.







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Resources for the Classroom.
This brief supplement walks you through the preparation of a simple business plan with a practical, nutsand-bolts approach. Later, this guide serves as a quick reference as you prepare the comprehensive plan for your own small business.

A Special Emphasis on the Internet

The Internet as a Selling Tool.

Surfing the Net. Everybody's doing it. That's why you, as a potential small business manager, need to. know how to take advantage of the Internet to reach this growing potential market for your products

We'll help you do this.

"Exploring the Web" Experiential Exercises. ▶ The Internet is more than a sales tool. It offers a wealth of resources from all over the world to help you manage your business. "Exploring the Web"
Experiential Exercises take you "surfing" to see the kinds of information out there for small businesses. You will browse Web sites of real small businesses. You will even investigate the site for your text!

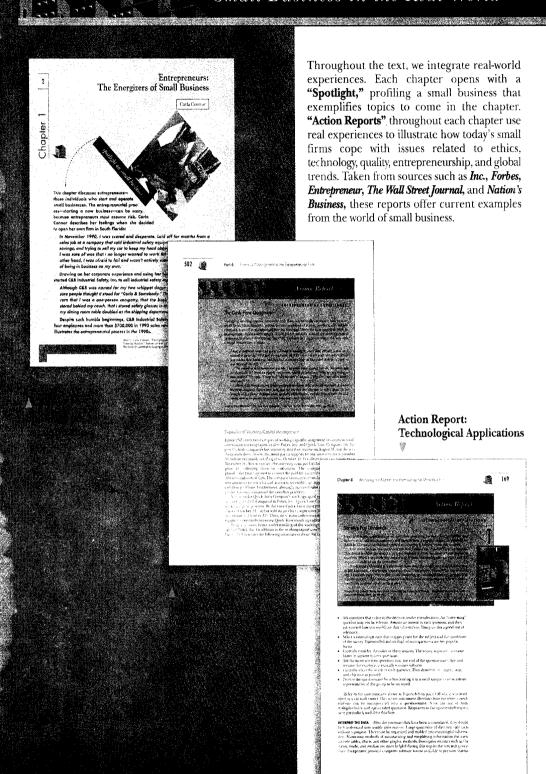
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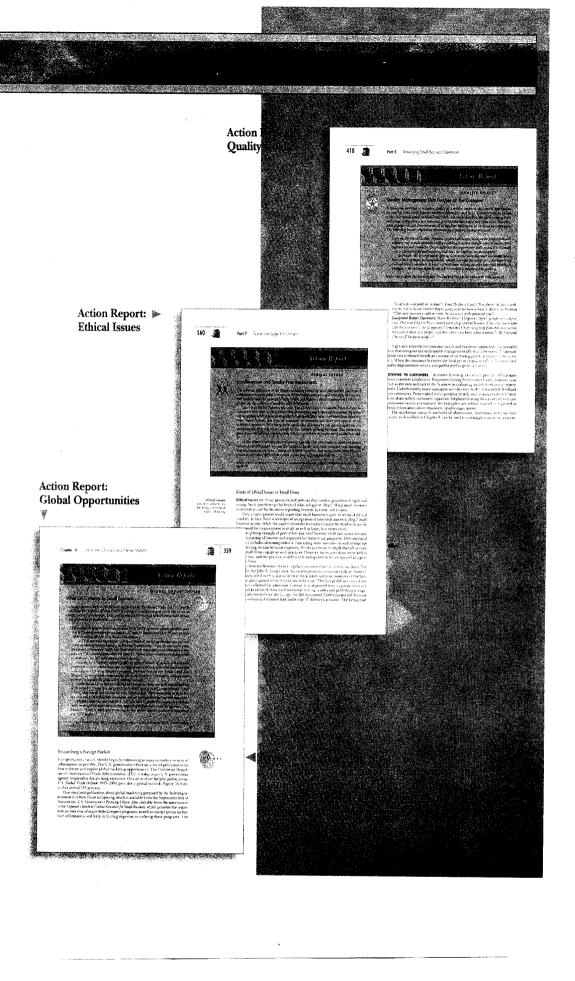
209

Internet Action Reports.

Throughout the book special. "Action Reports" devoted for Internet topics will show your sporte creative ways that small companies. are taking advantage of this powerful communication pool. Maybe you can think of sc new ways.

Small Business in the Real World





Learn by Doing: The Practice of



The daughter would receive all nonbusiness assess plus an instrument of debt from her brother, intended to halance the monetary values. This plus was not only fair but also workable in terms of the operation and

more at worse or copyrations are supported to a support of the firm.

The flowing and discussing the transfer of omerability is not easy, but such action is recommended. Over a person of time, the once must reflect seriously on family talents and interess as they relate to the future of the firm. The plan for inserted of controlling can then be firmed up and modified as recessary when it is discussed with the

DISCUSSION DUESTIONS

- began operation with a threemember management team whose skills serre focused in the areas of engineering, finance, and general business. Is this a family business? What might cause it to be classified as a family business or to become a
- samp oussense!

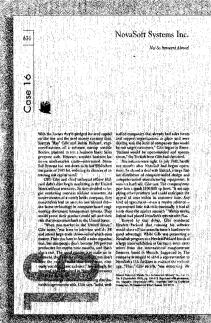
 Suppose that you as founder of a business, have a secure sales manager position. Mus resister that sales may suffer somewhat you promote your one from sales expresentative to sales manager. However, you would like to be your not sucke some progress and earn a higher makey to support his wife and young shapping. He how would rose up shoots.
- making this decision? Would yo provide your son? 3. What benefits result from family
- Why does a first-generation fauily business tend to have a paternalistic business pattern and a
- As a receast graduate in business administration, you are headed back to the family business. As a

To be a successful small business manager, you need practice. Without it, you have a book that whets your appetite but doesn't bring you any closer to the table. In addition to offering practical information ready to put to use, each chapter concludes with realistic application exercises and references that send you to the chapter-specific cases at the end of the text.

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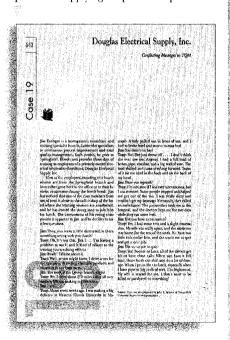
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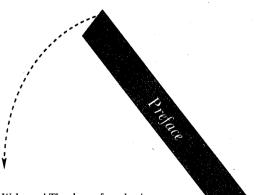
Small Business Management

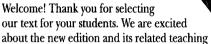


Cases.

The 26 short cases located at the end of the text are designed for specific chapters. End-of-chapter references briefly describe the main case for that chapter and offer alternative selections as well. Based on actual experiences of small business managers, these cases give you practice in applying chapter concepts.







tools. As you well know, many students at some point in their lives will own or work for a small business. Therefore, this field of study is relevant to more individuals each year, making our role as educators both challenging and productive. Our goal is to provide a teaching package that will help you help your students.

For more than three decades, Small Business Management: An Entrepreneurial Emphasis has been the most widely used text in its field. In the tradition of earlier editions, we have prepared a tenth edition that incorporates current theory and practice related to starting and managing small firms. Our diverse academic backgrounds in business management, marketing, and finance have enabled us to provide well-balanced coverage of small business issues. In preparing this book, we kept three primary goals in mind. First, we sought to offer a complete treatment of each topic. Second, we gave readability a high priority by continuing to write in the same clear and concise style that students have appreciated over the last nine editions. Finally, we included numerous real-world examples to help students understand how to apply the concepts.

Ultimately, however, it is your evaluation that is important to us. We want to know what you think. Please contact any of us as questions or needs arise. (Our telephone numbers, fax numbers, and E-mail addresses are provided at the end of this preface.) We view ourselves as partners with you in this venture, and we wish to be sensitive to your wishes and desires whenever possible.

Innovations for You and Your Students

As we prepared the tenth edition, we tried to include the latest teaching tools to help you plan your course and the most current concepts and real-world examples to help you keep your course up to date. A description of some of these new features follows.

Integrated Learning System. In this edition, we structured the text and supplements around the learning objectives, to create an integrated learning system.
 The numbered objectives in each Looking Ahead section also appear in the margins throughout the chapter. In the Looking Back section at the end of the

New!

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