

牛 津

学科英语基础丛书

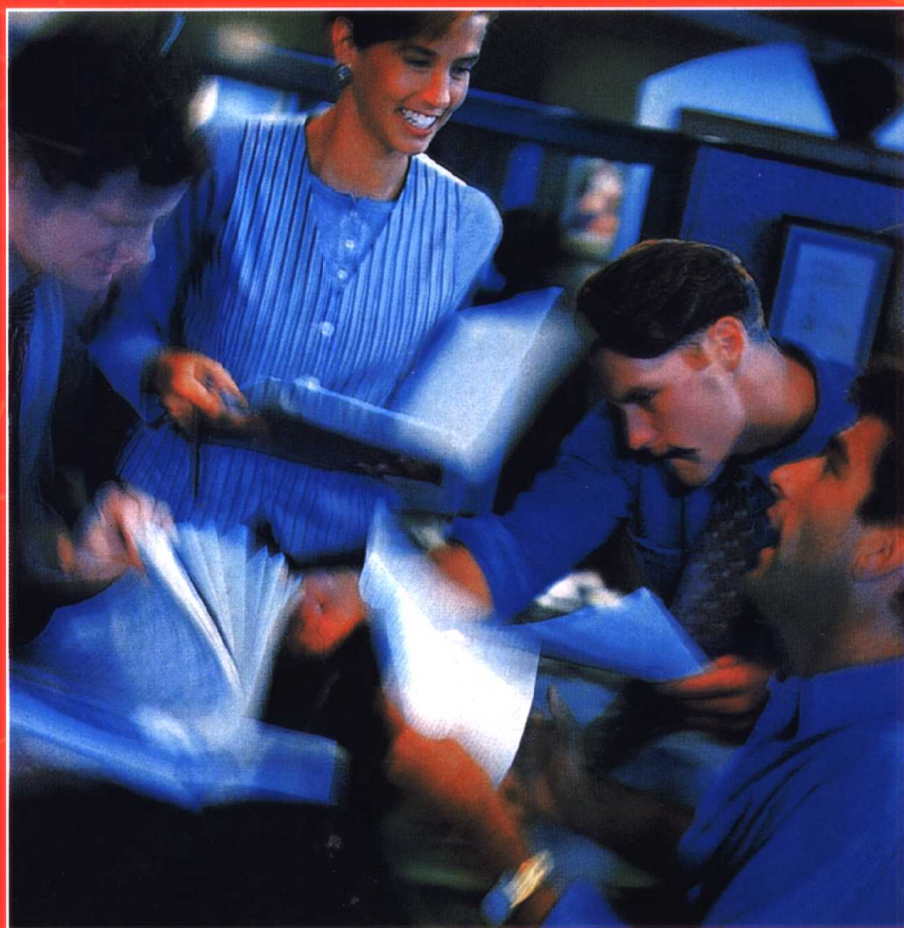
GCSE

商 务

through diagrams

BUSINESS STUDIES

牛津图解中学商务



英汉
双语

Andrew Gillespie

上海教育出版社
牛津大学出版社

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(英汉双语)

Andrew Gillespie

王立非 史正永 丁景辉 译

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Organisations

An organisation is a collection of people which exists to achieve collective goals and in which behaviour is controlled.

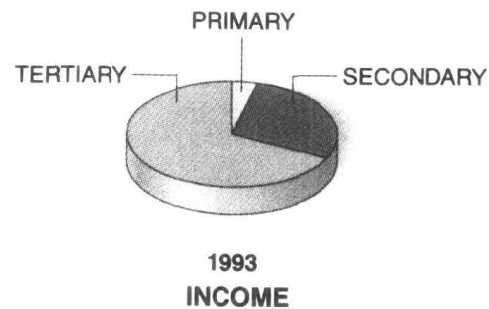
Organisations can be categorised by

- size based on e.g. turnover, assets, number of employees
- sector private sector : owned by private individuals
public sector : owned by the Government
- activity primary : directly related to natural resources (e.g. fishing, farming, mining)
secondary : processing of materials e.g. manufacturing
tertiary : services e.g. banking
- legal form e.g. whether it is a company with a legal identity separate from its owners

Most of the income in the UK is increasingly generated by the tertiary sector:

% of Gross Domestic Product (at factor cost)	1964	1993
PRIMARY	5.8	3.9
SECONDARY	40.8	28.4
TERTIARY	53.8	67.7

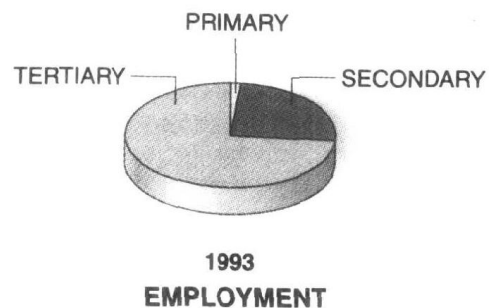
Source : CSO



The majority of people in the UK are increasingly employed in the tertiary sector:

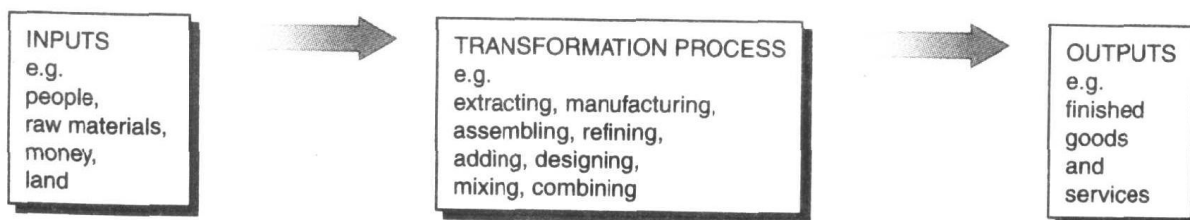
% of total employment	1964	1993
PRIMARY	5.1	1.5
SECONDARY	46.9	25.2
TERTIARY	47.8	73.0
Total number employed	22,357,000	21,554,000

Source : CSO, National Income and Expenditure



All organisations transform inputs into outputs:

Transformation process:



The aim of organisations is to generate outputs which have a greater value than the inputs used up. Business organisations generally value inputs and outputs in monetary terms ;

therefore the aim is usually to generate a revenue which is greater than the costs i.e. to make a profit.

Competitive advantage: an aspect of the firm's behaviour or performance which gives it a competitive edge over its competitors, e.g. it may be a lower cost producer, or have a

unique selling proposition (USP), such as being the only company to deliver to your door the next day.

公司

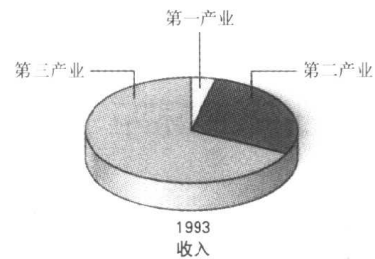
一个公司就是为达到共同目的而聚集起来的一个群体，其成员的行为受到规范。

公司的特征有：

- 规模：根据营业额、资产、员工数量等确定
- 成分：私有成分：由私人个体拥有
公共成分：由政府拥有
- 活动：第一产业：直接与自然资源有关（如渔业、农业和采矿）
第二产业：加工原材料，比如制造业
第三产业：服务业，如银行
- 法律形式：比如，它是否是一家与公司所有者分开的合法公司。

英国的大部分收入越来越多靠第三产业生产：

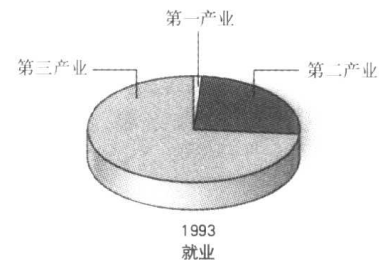
占国内生产总值的百分比 (以要素成本计算)	1964	1993
第一产业	5.8	3.9
第二产业	40.8	28.4
第三产业	53.8	67.7



资料来源：国家统计局

大部分英国人越来越多地从事第三产业：

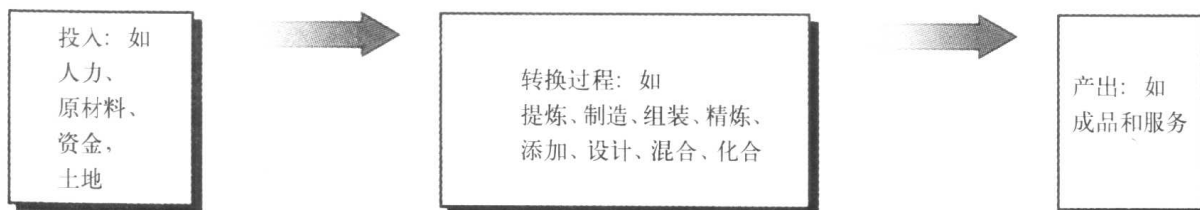
占就业总人数的百分比	1964	1993
第一产业	5.1	1.5
第二产业	46.9	25.2
第三产业	47.8	73.0
就业总人数	22,357,000	21,554,000



资料来源：国家统计局，《国民收入与支出》

所有的公司要将投入变成产出：

下面是转换过程：



公司的目的是生产出比所投入价值更高的产品。商业公司的投入和产量通常以货币单位来计算，因此其目标就是获得高于成本的利润，即赢利。

竞争的好处：竞争是公司行为的一个方面，它可使公司与对手形成竞争优势，比如说，它可使公司成为低成本生产者，或具

有独特的销售理念，诸如它将成为唯一送货上门的公司。

Objectives and influences



Objectives may include:

- Survival** in the short run firms may have to sacrifice profit to survive, e.g. in a price war. Ensuring that the firm has enough cash is often a priority in the short run
- Profit** profit is important to reward owners, to invest into the business and to attract investors
- Growth** to gain economies of scale and to gain market power
- Customer satisfaction** to increase demand and lead to long term profits
- Provide a service to the public** e.g. hospitals, libraries. These organisations may not make a profit but provide a service to the community
- Increase the share price** this is often important in public limited companies to make shareholders wealthier

Constraints on decision making

Internal

Factors a firm can control, but which restrict its ability to achieve its objectives.

Finance - e.g. cashflow, ability to raise finance

Marketing - e.g. limited salesforce distribution

Human resources - e.g. numbers, skills, motivation, attitudes

Production - e.g. capacity, quality, flexibility

External

Factors beyond the immediate control of the firm, which restrict its ability to achieve its objectives.

Political factors - e.g. Government policy

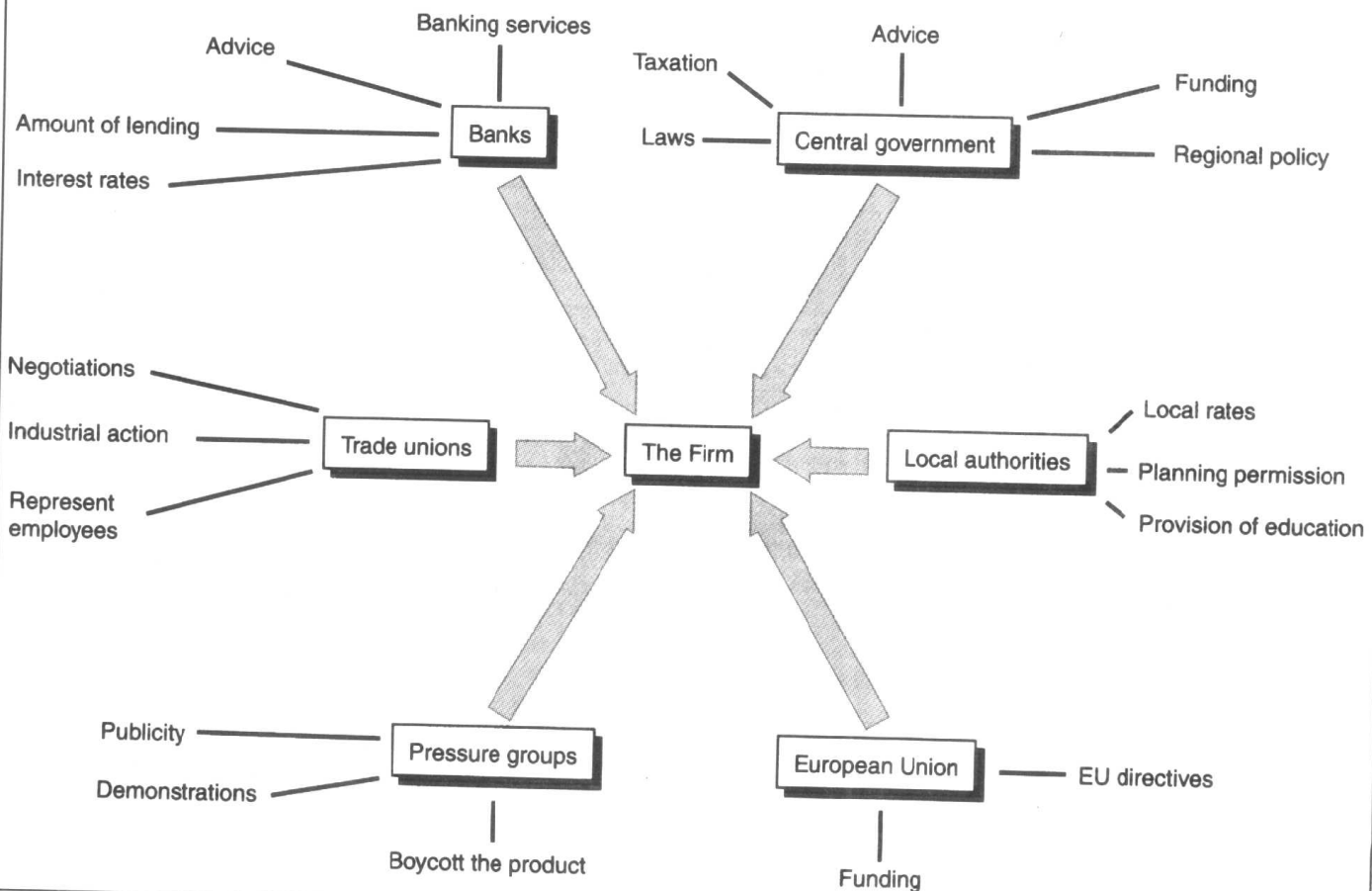
Economic factors - state of economy

Social factors - e.g. social trends, demographics, attitudes

Technology - e.g. rate of change

Influences on business activity

All firms are influenced by other organisations or by individuals around them. These groups can limit a firm's behaviour and constrain their activities or help the firm to succeed.



营销目标和所受影响



目标可以包括以下几点：

生存：从近期来讲，公司也许要牺牲利润以求生存，比如在价格战中确保公司有足够的现金在近期至关重要。

利润：利润对于回报业主、投资和吸引投资者来说非常重要。

发展：为了获得规模经济，获得市场能力。

客户满意度：为了增加需求，以求长期利润。

为大众提供一种服务：比如，医院、图书馆。这些机构也许不赢利，但给社区提供一种服务。

提高股价：在为数有限的公有企业中这样做可让股东变得较富有，这一点常常很重要。

制约决策的条件

内部条件：

这些是限制公司实现目标的可以控制的因素，

金融——如资金流动、集资能力

市场营销——如销售人员不足

人力资源——如人数、技能、动机、态度

生产——如生产能力、质量、灵活性

外部条件：

这些是限制公司实现目标的不可控制的因素，

政治因素——如政府政策

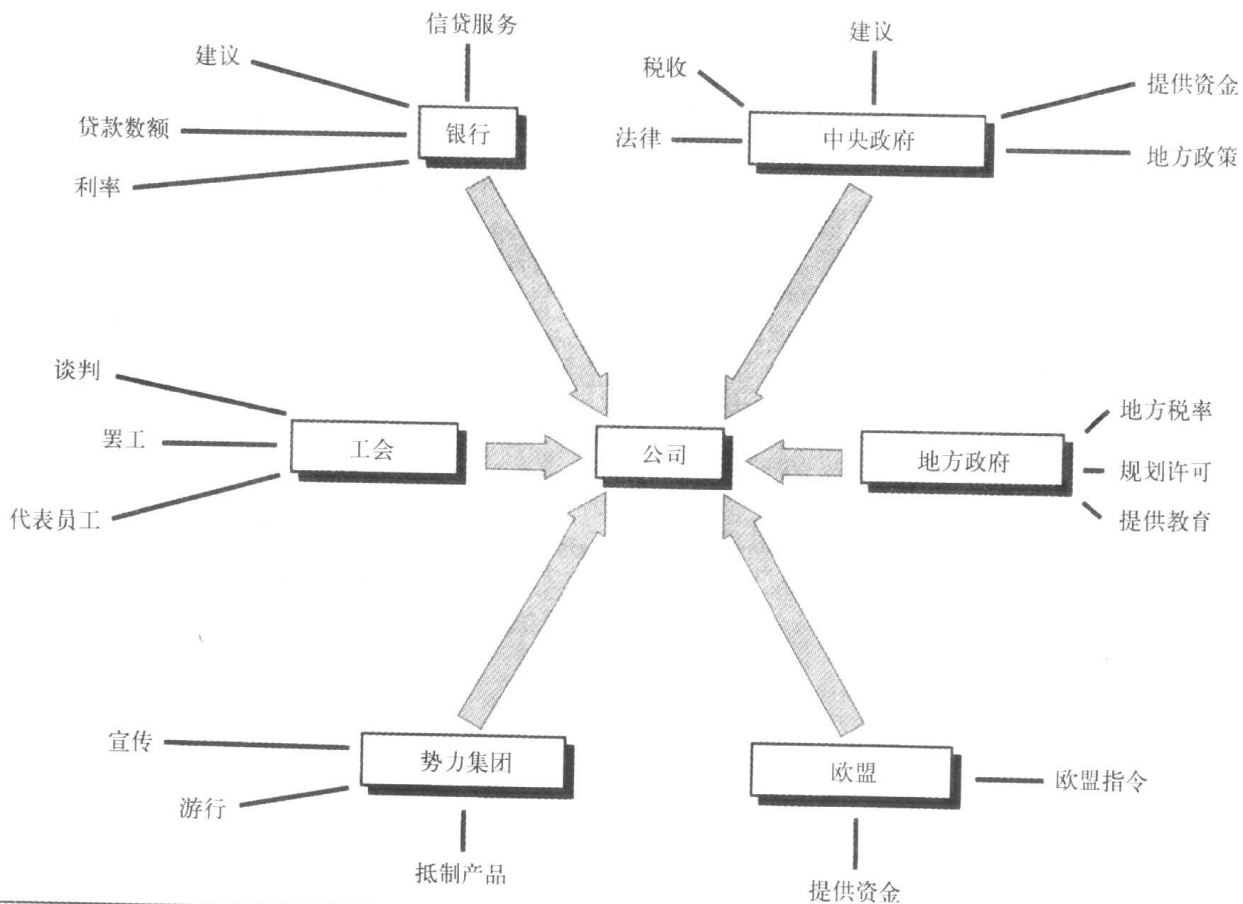
经济因素——如经济状况

社会因素——如社会趋势、人口统计数据、态度

技术——如收费率

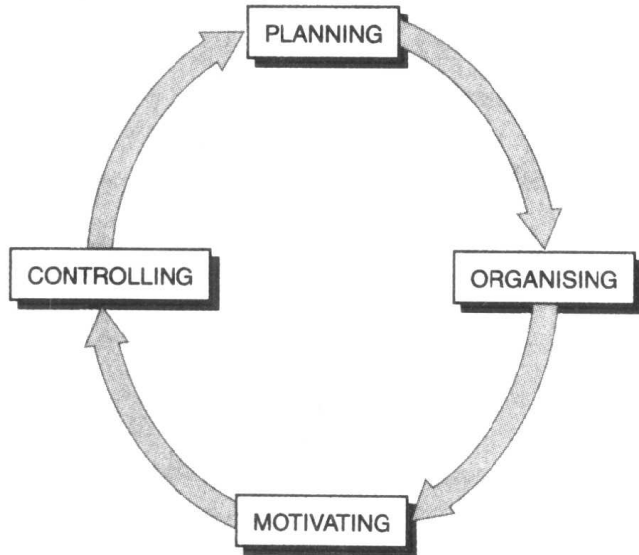
企业活动受到的影响

所有的公司都受周围的机构与个人的影响。这些机构可以约束公司的行为，限制其活动，或促使其成功。



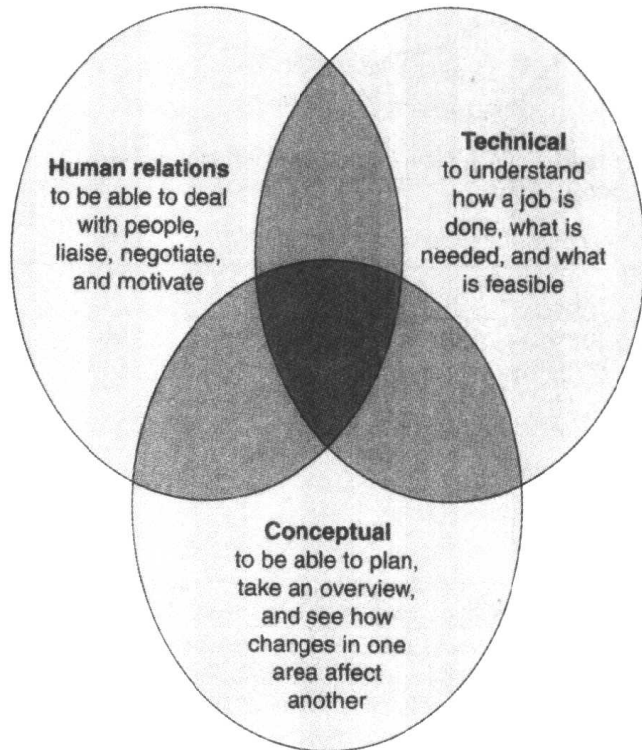
Management process

Management is about 'getting things done through others' (R. Stewart). It involves deciding what has to be done and how to do it; and making sure the right decisions are implemented.

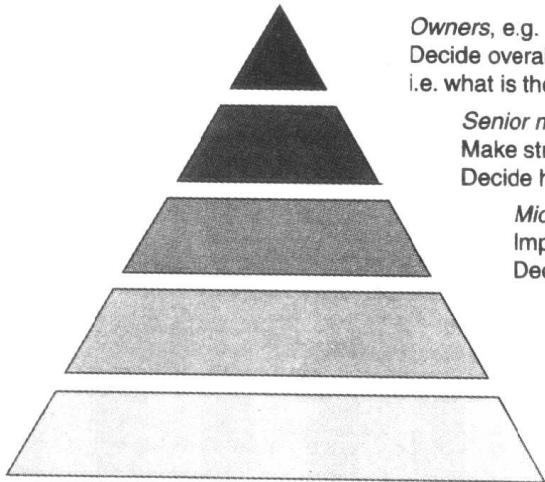


Management is a dynamic process - it is ongoing and ever changing as the challenges, resources and constraints of a firm change.

Management skills



Management hierarchy



Owners, e.g. shareholders
Decide overall mission of the organisation, i.e. what is there to achieve

Senior managers, e.g. Marketing Director
Make strategic decisions.
Decide how to achieve the objectives of the owners

Middle management, e.g. factory managers
Implement decisions of senior managers.
Decide the best ways of carrying out these plans

First line/supervisory management, e.g. supervisors
Oversee operatives.
Ensure the orders of the middle management are carried out

Operatives/staff
Follow directions of supervisors

Divorce between ownership and control: the managers who control the organisation day to day may have different objectives from the owners, e.g. the managers may want to invest to grow whereas the owners may want higher dividends, i.e. there may be a divorce between their objectives.

Mission statement: states the overall aims of the organisation and its values. The aim is to develop a common sense of purpose, e.g. the mission might be 'to be the world's best airline' or 'to protect and serve'.

Objectives: must be quantifiable and time specific, e.g. to increase sales by 20% over three years.

Styles of management

Autocratic: leader tells employees

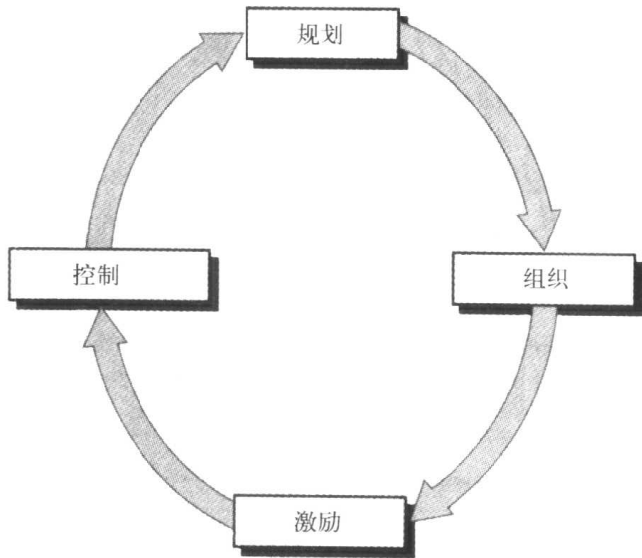
Democratic: leader discusses with employees and involves them in decisions

Laissez-faire: leader has little direct input; leaves subordinates to make decisions

Paternalistic: 'fatherly' style of leadership; employees treated as family members; leader tries to guide them; will tend to decide for them ('I know best')

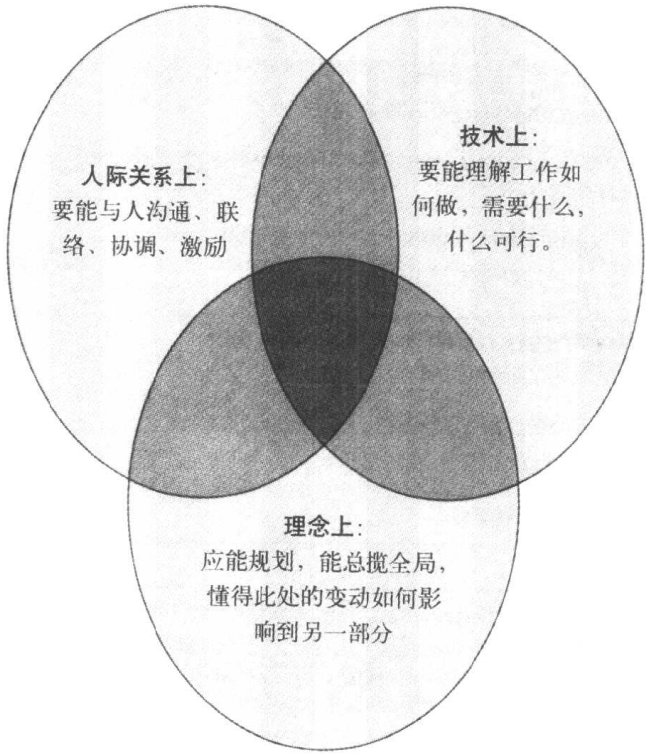
管理程序

管理就是“让别人去做事情”(R. 斯帝沃特)。
它包括决定该做什么、如何做，并确保正确的决策得以执行。

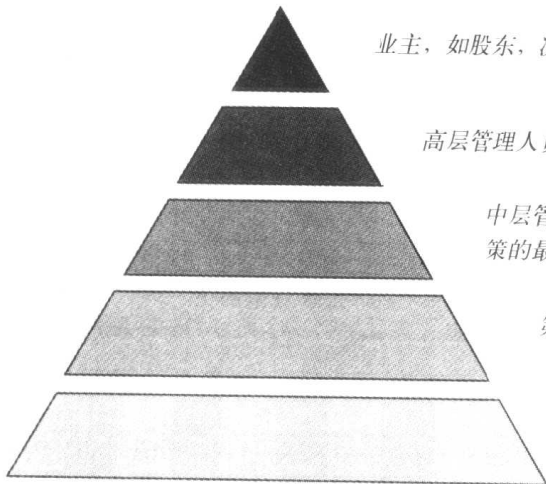


管理是个动态过程 --- 它随着公司面临的挑战、资源和制约条件的变化而不断地变动。

管理技能



管理等级



业主, 如股东, 决定公司的总目标, 即要做什么

高层管理人员, 如营销董事, 做战略性决策。决定如何实现业主的目标

中层管理人员, 如工厂的经理, 执行高层管理人员的决策。拿出执行这些决策的最佳办法

第一线/监督管理人员, 如工头监督生产, 确保中管理的命令得到执行

工人/员工听从工头的指挥

所有权和管理权的分离: 日常管理公司的管理人员和业主有着不同的目标, 比如, 管理人员想投资发展, 而业主则想得到更高的红利, 这就是说他们在目标上存在背离。

宗旨说明: 说明公司的总体目标 and 价值。目标就是制定出通俗的意图, 比如, 宗旨可能是“成为世界最好的航空公司”或“提供保护和服务”。

目标: 必须量化, 有时间期限, 比如, 在三年内使销售增加20%。

管理风格

独裁式: 领导指挥员工

民主式: 领导与员工协商, 让他们参与决策

放任式: 领导极少直接参与, 让下属做决策

家长式: “父亲”式的领导; 员工被视为家庭成员, 领导指导他们, 倾向于为他们决策 (我最了解)

Setting up in business

People set up a business because:

- they want to work for themselves (independence)
- they have been made redundant from their last job
- they cannot find another job
- they want to achieve something for themselves (self actualisation)
- it is a natural progression from a hobby or interest

An entrepreneur is someone who:

- combines resources
- identifies opportunities
- takes risks
- makes decisions



People often set up on their own because they have a bright idea but established firms are not interested, e.g. Dyson vacuum cleaners.

To achieve the finance to set up a business, individuals often require a business plan.

Business plan: a report showing plans of the business; often used to attract finance from investors. Businesses which put time and effort into their business plans, thinking

about the competition and the financial consequences of their proposals, are more likely to be successful than those which do not.

The main elements of business plan include:

- a description of the business - What does it make? What service does it provide?

- a projected profit and loss

- a statement of its aims - what are the aims of the business in the short and long term?

- a projected balance sheet

- a marketing plan - e.g. Who needs the product/service? Why? What makes it different, i.e. what is its unique selling proposition (USP)? Who is the competition? What will the price be?

- a projected cash flow statement

- a list of key personnel - details of who is setting up the business (background, experience)

- details of the finance required - What will it be used for? What is the expected rate of return for investors?

Problems setting up in business:

- raising the necessary finance
- finding a good location
- building up a reputation
- building up loyal customers



建立企业

人们组建一个企业是因为：

- 他们想为自己而工作（求独立）
- 他们被前一份工作裁员
- 他们找不到另外一份工作
- 他们自己想干番事业（自我实现）
- 由一种爱好或兴趣自然发展而来

一位企业家是：

- 综合利用资源者
- 把握机遇者
- 冒险者
- 做出各种决策者



人们常自己开公司，因为他们有个出色的想法，而现有的公司又不感兴趣。如，迪森真空吸尘器。

为了筹措资金建立企业，个人常要求有份商业计划。

商业计划：一份表明企业规划的报告，常用于吸引投资者投资。公司若在商业计划上花时间和精力，考虑到竞争和各种建议所带

来的经济后果，会比那些什么都不做的公司更易成功。

商业计划的要点包括：

• 公司介绍—生产什么？提供什么服务？

• 宗旨说明—公司短期、长期的目标是什么？

• 市场营销计划—比如，谁需要这种产品/服务？为什么？与众不同之处，即独特的销售创意如何？竞争对手为谁？价格如何？

• 一份重要员工表—建立公司的人员详细档案(背景、经历等)

• 一份拟定的损益规划

• 一份拟定的资产负债表

• 一份拟定的现金流说明

• 所需资金的详细情况—用途？预期返还给投资者的利率是多少？

建立企业所遇到的问题：

- 筹措必要的资金
- 选择一个好地址
- 树立良好的信誉
- 培育可靠的客户



Types of business 1

Sole trader

An individual who owns the business, e.g. a window cleaner, local shopkeeper, or hairdresser

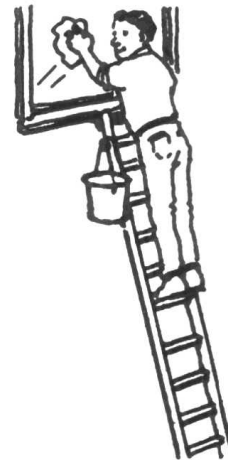
Advantages

- can make decisions quickly
- keeps all the rewards
- easy to set up
- privacy of business affairs

Disadvantages

- limited sources of finance (e.g. own funds)
- unlimited liability, i.e. can lose personal assets
- often has limited managerial skills
- no one to share workload with
- no one to share ideas with

In 1993 there were 3.6m businesses in the UK. 2.6m of these were sole traders or partnerships without employees.



Partnership

Two or more people trading together 'carrying on business with a view to profit' (1890 Partnership Act).

A maximum of 20 partners is allowed, except for partnerships in the professions such as law and accountancy.

Advantages

- share resources/ideas
- can cover for each other, e.g. during holidays
- more sources of finance than sole trader
- partners can specialise, e.g. one may specialise in company law, another may focus on criminal law



Disadvantages

- usually unlimited liability
- limited sources of finance
- profits must be shared between partners
- slower decision making than sole trader
- decisions of one partner are binding on the others

Deed of partnership: a legal document which forms a contract between the partners. It covers issues such as the division of profits, the dissolution (closure) of the partnership; the rights of each partner; the rules for taking on new partners.

Sleeping partner: invests in partnership but does not take part in day to day business; has limited liability. At least one partner must have unlimited liability.

Co-operative

A democratic organisation where all members have one vote. It's possible to have shareholders in a co-operative, but the shareholders have one vote each rather than one vote per share. This means no one member can easily dominate.

There are several types of co-operative, e.g.

- Worker co-operative:** organisation owned by employees. Employees should be motivated but can have problems managing themselves.
- Retail co-operative** set up to benefit consumers, e.g. the CO-OP. Surpluses distributed via lower prices.
- Producer co-operatives:** these have a central organisation such as the Milk Marketing Board which buys and sells products for its members.

Public sector organisations

Owned or directed by the Government; no shareholders.

Examples include the BBC, the Bank of England, the armed services, and local authority services such as schools, parks, museums, and libraries. Revenue often comes from the taxpayer as well as customers. Likely to have social objectives; not just be profit oriented

Public sector organisations may be:

- public corporations:** these can be set up by Royal Charter e.g. BBC
- nationalised industries:** these are set up by Act of Parliament e.g. Post Office.

Non profit organisations, e.g. charities such as Oxfam, sports clubs, or societies; non profit objectives; often have voluntary workers.

企业类型一

独资经营者

即，一个人拥有其生意，如一个擦窗工，一个当地小商店经营者或理发师。

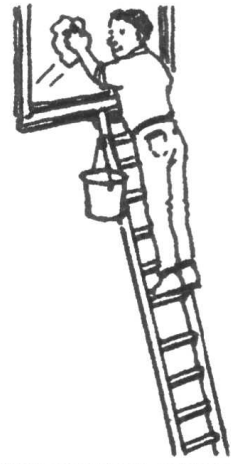
优点

- 能快速决策
- 获得所有的回报
- 易于创办
- 经营情况易保密

1993年英国有三百六十万家公司，其中二百六十万家为独资经营者或无雇佣的合伙经营。

缺点

- 资金有限（比如个人资金）
- 负有无限责任，即会丧失所有个人资产
- 常只有有限的管理技能
- 工作负荷无人分担
- 无人商量想法



合伙经营

两个以上的人一起经营，“为了赢利而进行商业活动”（1890年合伙经营法）。除了法律和会计等行业，合伙人（方）最多高达20人。

优点

- 共享资源/主意
- 比如休假时可相互替代
- 比独立经营的公司资金来源要广
- 合伙人各司其责，精通一面，如一个人精于公司法，而另一人专于刑法



缺点

- 通常负有无限责任
- 资金有限
- 利润要在合伙人之间共享
- 决策要比独资经营者慢
- 合伙一方的决策对另一方有约束力

合伙契据：是合伙人之间达成一项合同的法律文件。它包括如何分红，合伙关系的解散，双方的权利，以及接纳新合伙人的规则。

隐名合伙人：投资但不参与日常商业活动，负有有限责任。至少有一方负有无限责任。

合作经营

是一种民主的公司形式，其中每位成员都有一票表决权。合作经营中可能会有股东，但每个股东只有一票的投票权，而不是每股一票。这就是说，任何一个成员都不能轻易地主宰整个经营。

有好几种合作经营方式，如：

一、**员工合作社：**公司为所有员工拥有。员工有动力，但难于自我管理。

二、**零售合作社：**为方便消费者而建，如合作经营。过剩商品通过低价进行分销。

三、**生产合作社：**这样的合作社有个中央机构，如“牛奶经销委员会”，为其成员收售产品。

公共部门的公司机构

由政府拥有或领导，没有股东。比如，BBC广播公司、英格兰银行、武装部队，及地方政府提供的服务设施如学校、公园、博物馆和图书馆。利润常由纳税人和客户提供。很可能有各种社会目的，不以赢利为目标。公共部门的公司机构可以是：

一、**公共公司：**可能按《皇家宪章》建立，如BBC广播公司。

二、**国有企业：**按《议会法案》建立，如邮政公司。

非赢利机构，如牛津赈灾委员会、体育俱乐部、各种社团等慈善机构；以非赢利为目的，常有志愿者为之工作。

Types of business 2

Companies

A company has a separate legal identity from its owners.
 A company owns assets, and it can sue and be sued.
 A company is owned by shareholders. Shareholders have

limited liability - i.e. they can lose the money they have invested in the business but not their personal assets.

Forming a company

memorandum of association

includes:

- name of company
- company objectives
- location of registered office
- the amount of capital a company has and the number of shares

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articles of association

internal rules of company

- e.g. rights and duties of directors, rights of shareholders, types of share, method of electing directors

sent with a Statutory Declaration (which states that the company has followed the regulations of the Companies Acts) to the Registrar of Companies who sends back a Certificate of Incorporation

Private company (Ltd)

- must have 'Ltd' after its name
- restrictions can be placed on sale of shares
- not allowed listing on stock exchange
- not allowed to advertise their shares
- usually smaller (although some are large e.g. Littlewoods)

v

Public company (Plc)

- must have PLC after its name
- can be quoted on Stock Exchange
- minimum £50,000 authorised share capital
- shareholders have right to sell their shares to whoever they want
- usually larger

All companies: must produce a set of accounts for each shareholder; a copy of the accounts is kept at Companies House. The annual report and accounts must include: a balance sheet, profit and loss, a cash flow statement, a directors' report, and an auditor's report. The annual report of a PLC is more detailed than a Ltd's.

Being quoted on the Stock Exchange

- provides access to more investors
- raises the profile of the company, and attracts more media attention

but

- the process of becoming quoted (flotation) can be expensive and time consuming
- there is no control over the sale of shares by investors - this makes the PLC vulnerable to take-over
- PLC's have to reveal more information than Ltd's

Some firms have become a PLC and then returned to being a Ltd e.g. Andrew Lloyd Webber's Really Useful Group, and Richard Branson with Virgin.

There are about 1m limited liability companies in Great Britain (excluding Northern Ireland).

'Flotation': process of becoming a PLC

To become a plc, i.e. to float, a company must:

Ltd

Plc

- produce a prospectus giving details about the company, e.g. its activities and accounts
- meet the requirements of the Company Acts and the Stock Exchange

Five largest public companies in UK: Market Capitalisation £m April 1996

1. British Petroleum	33,434
2. Shell	29,304
3. Glaxo Wellcome	27,752
4. HSBC	26,101
5. British Telecom	23,371

Source : Sunday Times 14/4/96

What is the value of a company?

Market capitalisation: market value of company; market price of shares x number of shares

Book value: value of company as stated in its accounts.

Shareholders elect

Directors who oversee

Managers

Directors : elected by shareholders; oversee managers to ensure they are working in the interests of the shareholders; the directors are the 'watchdogs' of the shareholders; the directors are responsible for the overall strategy of the company, subject to approval by the shareholders; their conditions of appointment and powers are stated in articles of association.

Non executive directors are - part timers who have no day to day involvement (no executive powers) in the organisation

Company Secretary : company official with responsibility for maintaining a register of shareholders, notifying shareholders of annual general meeting, and preparing the company's annual returns.

企业类型二

公司

公司具有独立于业主的法律地位。
公司拥有资产，可以起诉或受到起诉。

公司为股东所拥有。股东负有限责任，也就是说，股东可以损失投入公司的资金，但不会损失个人资产。

组建公司

公司设立章程包括：

- 公司名称
- 公司目标
- 注册办公地址
- 公司所有的资金数额与股份数

+

公司组织章程

- (公司内部规则)
- 如，各位董事的权利和责任
 - 股东的权利，股票的类型
 - 董事的选举办法

将上述两个章程与一份《守法宣言》(阐明公司遵循《公司法》的各项规定)送至新公司注册处，后者然后颁发《公司注册证书》

私人公司(有限公司)

- 必须在公司名后加上“有限”
- 股份的出售受到制约
- 股票不能上市
- 不允许登广告售股
- 规模通常很小(尽管有些很大，如“里德伍兹”公司)

v

公开招股公司(简写 PLC)

- 必须在公司名后加上 PLC
- 能在证券交易所上市
- 最低授权股资为五万英镑
- 股东有权将其股份出售给任何人
- 规模通常很大

所有公司: 必须给每个股东提供一份帐目清单,同时公司办公室也保存一份。年度报告与帐目必须包括:一份资产负债表、损益表、现金流量说明书、一份董事报告和一份审计员报告。公开招股公司的年度报告要比有限责任公司的更为详尽。

在证券交易所上市:

- 向更多的投资者敞开
- 提高了公司的形象,更多地吸引媒体的关注

但

- 开盘上市(筹资创办)代价昂贵,且耗时
- 无法控制投资者出售股份-这就使得公开招股公司易于被接管
- 公开招股公司要比有限责任公司更容易泄露信息

一些公司原是公开招股公司,后来又转成有限责任公司,如“安德鲁·劳伊德·韦伯集团”和“理查德·布兰逊与维尔京公司”。

英国(北爱尔兰除外),约有一百万家有限责任公司。

“筹资创办公司”: 成立公开招股公司的程序

要成立一家公开招股公司,公司必须:

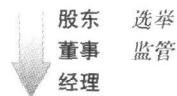


- 要有一份招股说明书,详细阐明公司情况,如公司活动和帐目
- 要满足《公司法》和证券交易的各项要求

英国五家最大的公开招股公司: 股票资本市值 (1996年4月, 百万英镑)

1. 英国石油公司	33, 434
2. “壳牌”公司	29, 304
3. 格来克梭·威尔康公司	27, 752
4. HSBC公司	26, 101
5. 英国电信	23, 371

资料来源:《星期天时报》1996年4月14日



董事: 由股东选举产生, 监管经理, 以确保他们的工作符合股东的利益。董事是股东的监管人。董事要征得股东的同意, 负责公司的总体战略。董事的任命条件和权力写入公司组织章程。

非执行董事: 是兼职董事, 不参与管理日常事务(没有执行

权)。

公司秘书: 公司职员, 负责与股东联络和登记工作, 通知股东年度大会, 并准备公司的年度决算表。

公司的价值是什么?

股票资本市值: 即公司的市场价值 = 股份的市场价 × 股份数

帐面价值: 帐目上所记载的公司价值