

国际通用 MBA 教材配套案例

管理统计案例

(英文版)

Managerial Statistics Cases

钟彼德 /编

Peter C. Bell

机械工业出版社

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序 言

我很荣幸有此机会用简短的语言就毅伟管理学院的历史、传统、教职人员和最新业绩向您作一介绍。毅伟管理学院是加拿大西安大略大学(UWO)所属的一所专业学院。作为加拿大历史最悠久的大学之一,西安大略大学目前拥有17个院系和专业学院,座落在加拿大最南部的安大略省伦敦市。这座城市拥有330 000人口,位于多伦多和底特律之间。西安大略大学有26 000多名学生、4 000余名教职员工。毅伟管理学院的本校在安大略省伦敦市,同时在多伦多的密西桑戈设有分校,而且最近在香港也建立了分校。

历史地看, 毅伟管理学院一直是管理学界的领导者, 现将部分成就列后, 标示毅伟管理学院日新月异的发展:

- •1922年创立了加拿大第一个培养本科生的商学系。
- 1932年开始出版杂志《毅伟商学季刊》。该杂志发行到25个国家,发行量多达10 000册, 深受学术界和管理界读者的喜爱。
- 1948年,在加拿大首次设立行政管理人员培训计划(校方要求任课教师为所有新设立的课程准备案例教材,作为他们职责的一部分)。
- •1948年创立了加拿大第一个工商管理硕士课程。
- 1961年首创了加拿大的第一个商学博士课程。
- 1974年,被联邦政府正式指定为加拿大第一个(现在已发展到8个)国际商业研究中心(CIBS,即美国CIBERS的前身),联邦外交部对该中心持续提供财政支援。
- 1975年, 毅伟管理学院成立了自己的出版社。该部门目前拥有2 000个加拿大的案例, 并成为哈佛案例的加拿大资料交换所。1998年, 毅伟管理学院的案例已分销至20多个 国家的100多所学院和100多家企业。毅伟管理学院是全世界管理学案例研究的第二大 制作者, 每年向校外读者分销案例教材超过100万册。
- 1978年开始实施第一项国际学生交换计划,目前该交换计划已增至20余项。
- 1984年毅伟管理学院在加拿大联邦政府的支持下,在伦敦市组建国家管理学研究与开发中心的过程中发挥了主导作用。
- 1992年, 毅伟管理学院被选为主导性的国际商学刊物, 即《国际商学研究杂志》在1993年至1997年间的编辑总部。
- 1993年、《加拿大商学》杂志根据由各大聘用公司首席执行官、人力资源管理人员和求职顾问等人士组成的所有评选组得出的全方位评比结果、将毅伟管理学院列为加拿大培养工商管理硕士的最佳学院、并且这一结论被逐年的评比一再肯定。1994年《亚洲企业》杂志又将毅伟管理学院列于亚洲公认的25所世界最佳商学院的行列中。
- 1997年,《国际管理学杂志》将毅伟管理学院评为国际战略管理学文献的主要贡献者,并领先于哈佛大学与西北大学凯洛格商学院。《商业周刊》将毅伟管理学院列为全世界最佳国际商学院之一,和欧洲管理学院(INSEAD)及伦敦商学院(LBS)并列,而且《美国新闻与世界报导》将毅伟管理学院选为全世界在行政管理人员培训计划方面最佳的15所商业学院之一。

至1998年,毅伟管理学院拥有65名全职教授,他们每年负责教授600名普通课程的和在职行政管理人员课程的工商管理硕士生、300名本科生、40名博士生,以及范围宽广的非学位课程。毅伟管理学院的宏伟目标是凭借各种杰出的教学计划和在相关领域中优秀的研究记录,跻身于全世界十所最佳商学院的行列中。

在国际上,毅伟管理学院参与主要的海外项目达30年之久,并且最近又参与到亚洲(特别是中国)以及前苏联某些共和国的有关项目之中,这些项目正在为当地的管理学教育事业作出贡献。

中国项目

1984年是毅伟管理学院和中国的清华大学连续合作项目开始的第一年。我们承诺为中国学生来毅伟管理学院学习工商管理学硕士和博士做准备、与访问学者一起工作,提供在中国的短期教学指导,并帮助清华大学经济管理学院培养管理学教师人材。该项目的另一目的是毅伟管理学院借此进一步了解中国和中国的商业活动方式。

在项目的第一期过程中,撰写了35篇论文、案例和教学指南;有9名毅伟管理学院教授参加了短期的访华授课;12名中国访问学者分别在毅伟管理学院工作一年;培养了8名工商管理学硕士毕业生;所有来访的中方人员都参加了撰写案例的工作组。这一项目由加拿大一中国管理学教育计划提供资金。该项目的第二期进一步扩大发展,至1994年,经过五年的努力,已成为毅伟与滑铁卢大学以及中国的清华大学、大连理工大学和东南大学的合资合作项目。毅伟管理学院承诺在进一步提高中国管理学教育能力方面继续提供援助。其要点包括设计、开发并执行1992年8月提出的通过案例教学方法教授合资企业、技术转让以及国际贸易等课程。这一教师培训项目是通过翻译给来自中国各地的教师们进行授课,并且所有教材均已译成中文。

一个大规模的合作出版项目已经开始实施,1992年4月,五卷国际商业案例中的第一卷已在中国由清华大学出版社出版。该系列书籍是毅伟管理学院和清华大学合作的产物,它为中国的经理们和学生们提供了全面的国际性商业案例。1992年~1993年,经我们在大连理工大学和东南大学的伙伴安排,又有6本国际性教科书的中文版通过有关出版社在中国出版。

从那时起,出现了大量由毅伟管理学院发起的有关中国的案例写作,各种书或被重印、翻译或专为中国市场而撰写,我们还在清华大学开设了商学导论课程,进行了教授互访等等。 所有这些都体现出毅伟管理学院决心实现对中国作出的真诚的承诺。

> 唐乐礼 加拿大毅伟管理学院院长 一九九八年六月

Convent Stagg

Preface from The Dean of the Richard Ivey School of Business

It gives me great pleasure to have this opportunity to introduce you to the Ivey Business School by briefly explaining a little about its history, traditions, faculty and recent achievements. The Richard Ivey School of Business is a professional School within The University of Western Ontario (UWO). One of Canada's oldest universities, UWO is now an academic community of 17 faculties and professional schools. It is home to more than 26,000 students and over 4,000 faculty and staff. Located in the southern-most part of Canada, London, Ontario is a city of 330,000, halfway between Toronto and Detroit. Although Ivey is based in London, Ontario, it also has campuses in Mississauga (Toronto) and most recently, in Hong Kong.

Historically the School has been a leader in management development. A partial list of achievements follows. They illustrate the proactive nature of change at Ivey.

- ♦ In 1922, the first undergraduate business department in Canada was established.
- ❖ In 1932, the school began to publish its own journal. Known as *Ivey Business Quarterly*, it reaches out to both academic and management audiences and enjoys a circulation of 10,000 in 25 countries.
- ♦ In 1948, Canada's first executive development program was established. (From the beginning, faculty members were required, as part of their responsibilities, to produce case material for the new programs being designed.)
- ♦ In 1948, the first MBA program in Canada was established.
- ♦ In 1961, Canada's first Ph.D. program in business was introduced.
- ♦ In 1974, official designation was received by the Federal Government as Canada's first, of what are now eight, Centre(s) for International Business Studies (CIBS). (The CIBS were the forerunner to the CIBERs in the United States). Financial support for this Centre continues to be provided by the Federal Department of Foreign Affairs.
- ❖ In 1975, Ivey opened its own case and publications office. This office now holds an inventory of 2,000 Canadian cases and is the Canadian clearing house for Harvard cases. In 1998, Ivey cases were being distributed to over 100 teaching institutions and 100 corporations in over 20 countries. Ivey is the second largest producer of management case studies in the world, with over 1,000,000 copies studied each year by people outside the university.
- ♦ In 1978, commencement of its first international student exchange program took place. Over twenty such exchange programs are now in place.

- ♦ In 1984, the School took a leading role in establishing the National Centre for Management Research and Development in London with support from the Canadian Federal Government.
- ♦ In 1992, Ivey was selected to be the editorial home for the 1993-97 period for the *Journal* of *International Business Studies*, the leading International Business journal.
- ♦ In 1993, Canadian Business magazine's survey rated Ivey as the top MBA School in Canada, according to all groups: CEOs, human resources executives, and placement consultants. This ranking has been re-confirmed every year. In 1994, Asia, Inc. rated Ivey among the World's Top 25 Business Schools for Asians.
- ♦ In 1997, the Journal of International Management named Ivey the world's leading contributor to the international strategic management literature, ahead of Harvard & Kellogg. Business Week magazine ranked Ivey as one of the top international business schools in the world, alongside INSEAD and LBS; and US News and World Report selected Ivey as one of the top 15 business school in the world for executive development programs.

As of 1998, the School had 65 full-time faculty who annually taught 600 regular and executive MBA, 300 undergraduate, and 40 Ph.D. students, plus executives in a wide range of non-degree programs. Its broad objective is to be widely recognized as one of the top 10 business schools in the world on the basis of its outstanding teaching programs, with a creditable research record in selected areas.

Internationally, the School has been involved with major offshore projects for 30 years, and is currently involved in Asia (especially China) plus several republics in the former Soviet Union. These projects have typically involved the establishment of local management training capability.

China Activities

1984 marked the beginning of a continuing linkage with Tsinghua University in Beijing. The School made a commitment to prepare Chinese MBA and Ph.D. students for studies at Ivey, work with visiting scholars, provide some short-term instruction in China, and to assist Tsinghua University's School of Economics and Management in the development of its management faculty. Another goal of the project was to help Ivey become more familiar with China and the conduct of business in that country.

During Phase I of the project: 35 articles, cases, and notes were written; nine Ivey faculty participated in short lecture visits to China; 12 visiting scholars spent one year each at Ivey; there were eight graduates of the MBA program; all visiting Chinese attended the Case Writing Workshop. This project was funded by the Canada-China Management Education Program. An expanded Phase II of this program took place until 1994. A five-year endeavour, the project was a joint venture with the University of Waterloo, and in China, with Tsinghua, Dalian University of Technology, and Southeast University. Ivey's commitment was to continue to assist

in the development of Chinese institutional capacity for management education. A major element was the design, development and delivery in August 1992 of a program on teaching Joint Ventures, Technology Transfer, and International Trade via The Case Method. This train-the-trainers program was offered to academics from across China, through interpreters. All of the teaching material was translated into Chinese.

A large scale joint publishing effort was undertaken. In April 1992, the first volume of five international business casebooks was published in Chinese by Tsinghua University Press. This series was a joint undertaking of Ivey and Tsinghua. This series constituted a comprehensive collection of international business cases for Chinese managers and students. In 1992-93, six international texts were published in Chinese by presses arranged through our partner schools at Dalian and Southeast.

Since then a great deal of Ivey-initiated China-related case writing has occurred: various books have been either reprinted, translated or specifically written for the China market; we have offered introductory-business courses at Tsinghua; faculty visits have occurred, and so forth. All of this has occurred in the spirit of demonstrating Ivey's genuine commitment to China.

Lawrence G. Tapp

Dean

Richard Ivey School of Business

总编按语

中国国家教育部在审定中国工商管理硕士课程内容时提议,每门课程的25%要采用案例教学方法。这一要求在某种程度上是为保证中国未来(和现有)的经理们既能够面对崭新与众不同的各种学习环境,又能够获取制定决策所必需的、与基础理论并重的实际经验。

本系列案例丛书的宗旨正是为中国提供最高品质的教学用部分案例,以期满足当前的迫切需求。在此提供的案例都是全面的、实际的、要求进行管理决策的现场情景案例。其中不包括对案例历史的赘述(这无助于学员们制定决策)、小型案例及"花边案例"(这些不适于用作80~90分钟的课时内容)、或图书馆资料(从图书馆的二手资料所作的总结远不如直接与经理们交谈所总结的案例更能增长见识)。

此次首批出版的系列案例丛书是为直接配合中国工商管理硕士课程的各门必修课程而编写的,我们随后将为更多的常规选修课程出版案例选集。

这些案例选集的主要资料均来源于加拿大西安大略大学的毅伟管理学院。毅伟管理学院 是全世界第二大的教学案例制作者,并且是当今亚洲案例的最大制作者。毅伟管理学院为使 这些书籍得以问世,放弃了正常出版所需的全部许可费用,这是其它一些学院不情愿做的。 毅伟管理学院决心对中国履行其真诚的承诺。

本系列丛书得以出版全靠下列各方鼎力相助:

- 万国出版公司总裁孙立哲先生的动议。
- 清华大学经济管理学院院长赵纯钧先生与副院长陈小悦先生的鼓励与协助。
- 企业资助(在某些情况下, 毅伟管理学院能得到企业的资助, 以获得完成此系列丛书所需的重金投入。我们将在每本书的适当位置对该书的资助者表示感谢)。
 - 毅伟管理学院中为各卷选择案例并撰写了导言的教授同仁们。
 - •我们的编辑协调人玛丽·罗伯特女士。

包铭心

安大略省伦敦市

fall W Blanish

一九九八年六月

Note from the Series Editor

The State Education Commission committee which looked at the content of MBA programs in China has suggested that 25% of each course utilize the case method. Such a requirement is intended in part to ensure that future (and existing) managers in China are (A) exposed to a wide range of new and varied learning situations; and (B) gain practical experience in decision-making, so as to balance the underlying theory.

This case series is intended to partially fill China's immediate need for highest quality teaching cases. Here a case study refers to a comprehensive, field-based, decision-requiring picture of an administrative situation. It does not include descriptive case histories (which require students to make no decision); mini-cases or vignettes (which are anecdotal, and not suitable as a stand-alone basis for an 80-90 minute class); or library-based (such secondary sources produce far fewer insights than actually interviewing managers for the cases).

This initial series of casebooks was compiled to directly correspond to each of the required courses in China's MBA programs. Subsequent case collections will be compiled for popular elective courses.

The primary source of cases for these case collections is the Ivey Business School, University of Western Ontario, Canada. Ivey is the second largest producer of teaching cases in the world, and the largest producer of current, Asian cases. Ivey waived all of its normal permission fees in order to see these books produced. Certain other institutions were unwilling to do so. Ivey is committed to China.

The production of this Series would not have been possible without:

- ♦ the initiative of Lee Sun, President of Multi-Lingua;
- ♦ the encouragement and assistance of Tsinghua Dean Zhao Chunjun and Assistant Dean Chen Xiaoyue;
- ♦ corporate sponsors (In some instances, Ivey was able to obtain corporate sponsorship to assist
 with the heavy costs associated with the completion of this series. Where appropriate, the
 sponsor of any book is acknowledged in that particular volume.);
- → my faculty colleagues at Ivey who selected the cases and wrote the introductions to the individual volumes;
- ♦ our editorial coordinator, Mrs. Mary Roberts.

Paul W. Beamish London, Ontario

Kan W Beamith

June 1998

钟彼德(Peter C. Bell)

钟彼德1977年进入毅伟管理学院(原西方商学院),1989年被任命为教授。他还曾担任伦敦商学院客座教授、劳利尔大学C-I-L教席讲师以及西蒙·福瑞斯大学雪佛朗教席客座教授。

学位:

牛津大学荣誉榜学士,硕士;

芝加哥大学商学研究生院工商管理学硕士、博士。

学术活动:

著有6本专著,其中包括:《使用 MINITAB 进行商业统计: 教程与案例》、《使用电子数据表软件进行商业统计: 教程与案例》(均与廖信博合著)以及《管理科学/运筹学: 战略透视》(1998年西南学院教育出版社)。其他科研著作包括50多篇发表在不同学术及商业杂志上的论文以及约80个商业案例,其中大部分已被各种专著收录。他还担任《运筹学国际学报》总编; 《Omega》和《INFOR》副编审。1995年~1997年任"运筹学国际联盟"理事长(此前在1989年~1991年任北美副理事长);"管理科学学会"理事会理事和"运筹学/管理科学协会"董事会成员; 1985年~1986年任"加拿大运筹学学会"会长。

社会活动:

"伦敦市Nor' West Optimist Club" 前任会长; "伦敦市Meals-on-Wheels" 组织前任总裁及主席。

其他:

为企业、医院、小型商业机构、慈善机构和政府部门担任咨询顾问,高尔夫球爱好者,还爱好收集和修复英国经典摩托车。

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Peter C. Bell

A member of the faculty of the Ivey School (formerly Western Business School) since 1977 with appointment to Professor in 1989. Short term appointments as Visiting Professor, London Business School, C-I-L Distinguished Lecturer at Wilfrid Laurier University, and Chevron Distinguished Visiting Professor at Simon Fraser University.

Degrees:

Oxford University (B.A. (Hons), M.A.), Graduate School of Business, University of Chicago (M.B.A. and Ph.D.).

Scholarly Activities:

Author of six books including <u>Statistics for Business with MINITAB: Text and Cases</u>, and <u>Statistics for Business with Spreadsheets: Text and Cases</u>, (both with E. F. P. Newson) and <u>Management Science/Operations Research: A Strategic Perspective</u>, South-Western College Publishing (1998).

Research writings include more than 50 articles in academic and business journals, and about 80 business cases, most of which have been published in books.

Editor-in-Chief: International Transactions in Operational Research,

Associate Editor: Omega and INFOR.

International Federation of Operational Research Societies, Elected President 1995-1997, (previously North American Vice-President, 1989-1991).

The Institute of Management Sciences elected Member of the Council and the OR/MS Board. Canadian Operational Research Society, President 1985-1986.

Community:

Past-President of the Nor'West Optimist Club of London, formerly President and Chairman of the Board of Meals-on-Wheels London.

Other:

Consultant to corporations, hospitals, small businesses, charities, and government agencies. A keen golfer and a collector and restorer of classic British motorcycles.

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March 1998

编者的话

本案例集讲授使用统计学工具解决实际商业问题。学生们有机会应用统计学工具解决现实问题:根据使用者的经验与层次不同,解决同一个问题往往可以采用多种不同的工具。这些案例可以按照统计学中的研究领域分为下面几部分(实际上这些部分互有重叠):

概率与期望值

"PCB MANUFACTURING,INC."案例展示了一个看似简单的质量控制实例,但它揭示的许多内涵为在一定深度上探索概率问题提供了参考,如果学生们理解"likelihood functions",那么还能进行更深入的分析。"Babcock and Wilcox:综合化预测"案例描述了概率在管理上的应用。

描述统计学

"速递公司"案例提供一组数据,经过精细的统计分析(平均数与频率)之后,可以形成企业所需的结论性信息;而"加拿大火石公司'不下雪不付钱'"案例则讲述了对平均数、标准差及概率分布(包括正态近似)的使用。

估计值

"道格拉斯公司"是一个由测量数据得出估计值的案例,它提供了讨论测量及测量方法的机会;"玛利斯收藏品(A)"案例是使用简单的估计技术发挥大作用的好例子。

假设验证

"THE SHUTTLE BY UNITED"案例提供了在不同条件下进行一组验证的场景; "J. 沃特·汤姆森有限公司和加拿大沃尼尔·莱姆伯特公司"是一个比较复杂的案例,在这里,设计测试方法成为主要内容; "鲁斯·弗林汉姆"案例可用平均数差测试法进行分析。

回归

"鲁斯·弗林汉姆"案例包括时机性和指数,并提供建立一些回归模型的机会。"玛利斯收藏品(B)"案例扩展了(A)案例,并显示回归值可以使估计值更精确,并提供置信度的预期值分析; "BRENT-HARBRIDGE DEVELOPMENTS,INC."案例要求从回归模型取得概率再导出期望值,并以此为依据制定决策。

最后, "NORTHERN NAPA VALLEY WINERY,INC." 案例借助多种统计学预测方法(包括回归)为未来的业务作出预测。

A Note from the Editor of the Managerial (Applied) Statistics Casebook

This casebook provides a series of cases designed to enhance teaching the application of statistical tools to real business problems. The cases were selected to provide opportunities to apply statistical tools to real problems: often several tools can be usefully used for the same problem, depending on the sophistication of the user. The cases can be grouped by major statistical topic area (although there is a great deal of overlap):

Probability and Expected Value

PCB Manufacturing, Inc. presents a quality control example which appears simplistic but which raises a number of issues which provide an opportunity to explore probabilities in some depth. If students understand "likelihood functions" the analysis can proceed even more deeply. Babcock and Wilcox: Consolidated Forecasting describes a managerial application of probabilities and expected values that is not quite doing what was expected.

Descriptive statistics

Direct Mail Company Inc. provides a set of data which, on careful statistical analysis (means and sequence), contain a terminal message for the firm, while Firestone Canada Inc. - "Pay No Dough If It Doesn't Snow" provides the context to make informed use of means, standard deviations, and distributions (including the normal approximation).

Estimation

Domglas Inc. is an example of estimation based on survey data and provides an opportunity to discuss surveys and survey methods. The Morrice Collection (A) provides a good example where simple estimation techniques were used and had an impact.

Hypothesis testing

The Shuttle by United provides an opportunity to perform a number of tests in a rich setting, while J. Walter-Thompson Company Ltd., and Warner-Lambert Canada Inc. is a more complex example where designing the tests appears as the major issue. The Ruth Faringham case can also be analysed using a difference-of-means test.

Regression

Ruth Faringham includes seasonality and indices, and provides an opportunity to build several regression models. The Morrice Collection (B) case extends the (A) case and demonstrates the value of regression in sharpening estimates and providing confidence and prediction intervals. Brent-Harbridge Developments requires that decisions be made using expected values derived using probabilities taken from regression models.

Finally, the objective in the Northern Napa Valley Winery, Inc. case is to make a forecast of future business and a variety of statistical forecasting methods (including regression) yield useful looking projections.

Peter C. Bell



Content

CASE 1 DOMGLAS INC.

Domglas Inc. must estimate the potential demand for ready-to-eat soup packaged in glass jars for the convenience of microwave-oven owners.

INDUSTRY: 13 Food and Kindred Products

ISSUES: 312 Statistical Analysis

224 New Products

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Canada Large 1978 3 PAGES

AUTHOR: Bell, P.C.

CASE 2 J. WALTER THOMPSON COMPANY LIMITED & WARNER-LAMBERT CANADA INC.

The brand manager for "Brand A" must report to his manager on the outcome of an advertising campaign conducted by J. Walter Thompson Company Limited. J. Walter Thompson's Television Spending/Delivery Analysis report is to be used to evaluate the audience achieved and budget efficiency of the television advertising campaign.

INDUSTRY: 60 Business Services ISSUES: 312 Statistical Analysis

8 Advertising Effectiveness

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Canada Large 1982 7 PAGES

AUTHOR: Bell, P.C. CASE WRITER: Elliott P

CASE 3 DIRECT MAIL COMPANY INC.

A company using bulk mailing to generate sales leads has seen a market drop-off in its "pull" (leads per 1,000 mailings). The company must analyze data on different types of mailings to try to identify the cause of the decline in pull, and to plan future mailings to restore the numbers of leads obtained to more normal levels.

INDUSTRY: 51 Miscellaneous Retail ISSUES: 312 Statistical Analysis

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案例 1 道格拉斯公司

道格拉斯公司需要对一种新产品的潜在需求进行预测,这种产品是为方便微波炉的使用者而生产的用玻璃瓶包装的速食汤。

曜 P1

案例2 J.沃特·汤姆森有限责任公司和加拿大沃尼尔·莱姆伯特公司

负责 "A牌"品牌的经理必须就J.沃特·汤姆森有限责任公司开展的广告活动的结果向其主管汇报。沃特·汤姆森公司的电视购物/送货分析报告可用于估测可争取到的观众数量以及电视广告宣传活动是否达到了预期目标。

№ P4

案例3 速递公司

一家通过大批量邮递盈利的公司的市场业务量有所下降,公司要对不同类型邮件的数据进行分析,以弄清公司商业地位下降的原因,同时策划将来以何种方式使业务量重回原来的正常状态。

№ P11

USA Medium 1981 3 PAGES

AUTHOR: Bell, P.C.

CASE 4 FIRESTONE CANADA INC. - "PAY NO DOUGH IF IT DOESN'T SNOW"

案例 4 加拿大火石公司-"不下雪不付钱"

加拿大火石公司的董事长面

临一项决定,是否开展一个"不

下雪不付钱"的营销项目。这一

项目是负责广告和商家关系的经

理提出的,为火石雪贝特轮胎的

购买者设立了一个基金,基金的

数额以整个冬季的下雪量为依据。

The President of Firestone Canada must decide whether or not to go ahead with the marketing program "Pay No Dough If It Doesn't Snow". This program, proposed by the Manager of Advertising and Dealer Relations, offers purchasers of Firestone Snow-Biter tires a refund based on the amount of snowfall during the winter.

INDUSTRY: 23 Rubber & Miscellaneous Plastics

Products

ISSUES: 7 Advertising

312 Statistical Analysis

295 Risk Management

0

Ontario, Canada Large 1983 23 PAGES

AUTHOR: Bell, P.C.

案例5 鲁斯·弗林汉姆

CASE 5 RUTH FARINGHAM

An employee has pleaded guilty to theft from the cash register at a retail store. The problem is to examine register transactions at the store to try to determine how long the thefts have been going on and how much was stolen.

TEACHING NOTE: 985E17

INDUSTRY: 51 Miscellaneous Retail

ISSUES: 83 Data Processing

0 0 0

United Kingdom Small 1979 7 PAGES

AUTHOR: Bell, P.C. CASE WRITER: Hulland J

一家零售店中的一名员工承 认从现金出纳机上偷走了钱。现 在的问题是需要检查店中出纳机 中的销售记录以确定这一盗窃持 续了多长时间,以及共偷走了多 少钱。

№ P24

P14

CASE 6 MORRICE COLLECTION (A)

Philip Mathias, a journalist with the Financial Post, had been given information that a collection of paintings recently donated to the nation had been valued well above market value. Disputing the appraisal would raise objections from many influential people, but Mathias felt a responsibility to attempt a systematic appraisal of the collection. Data on the art in the collection (all by the Canadian painter James W. Morrice) as well as comprehensive data on auction sales of Morrice's work were collected by Mathias

案例 6 玛利斯收藏品(A)

菲利普·马萨斯,金融时报的一名记者,得知一则消息:新近捐赠给国家的一些绘画收藏品的估价远远超过了市场价。虽然对这一估价提出争议会引起很多重要人物的反对,但马萨斯觉得有义务为这批收藏品定一个合理的标价。本案例中提供了马萨斯收

and are included in the case.

INDUSTRY: 69 Museums, Art Galleries ISSUES: 312 Statistical Analysis

16 Arts Administration

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Canada 1991 11 PAGES

AUTHOR: Bell, P.C.

CASE WRITER: Berdrow I

集到的各种资料,包括有关这些收藏品作者(所有这些收藏品都是加拿大画家詹姆斯·W·玛利斯的作品)的资料,以及拍卖玛利斯作品

时的有关资料。

™ P31

CASE 7	NORTHERN NAPA VALLEY WINERY	, INC.		№ P42
CASE 8	BABCOCK AND WILCOX: CONSOLIDA	! ATED	FORECASTIN	l. P44
CASE 9	BRENT-HARBRIDGE DEVELOPMENT	S, INC		₽50
CASE 10	PCB MANUFACTURING, INC.			P55
CASE 11	THE SHITTLE BY LINITED			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1