

English

● 丛书主编：王欣

商务英语系列读物：

# 公司管理

The Essence of Reading for Commerce  
on the Management of Business



 天津大学出版社  
TIANJIN UNIVERSITY PRESS

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丛书主编：王欣

### — 公司管理 —

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天津大学出版社

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**图书在版编目(CIP)数据**

公司管理 / 彭娟, 李丹主编. —天津: 天津大学出版社,  
2009. 7

(商务英语系列读物)

ISBN 978-7-5618-2988-2

I. 公… II. ①彭…②李… III. ①英语—语言读物②公  
司—企业管理 IV. H319. 4: F

中国版本图书馆 CIP 数据核字 (2009) 第 114076 号

出版发行	天津大学出版社
出 版 人	杨欢
地 址	天津市卫津路 92 号天津大学内(邮编:300072)
电 话	发行部:022-27403647 邮购部:022-27402742
印 刷	昌黎太阳红彩色印刷有限责任公司
经 销	全国各地新华书店
开 本	185 mm × 260 mm
印 张	18.5
字 数	580 千
版 次	2009 年 7 月第 1 版
印 次	2009 年 7 月第 1 次
印 数	1-3 000
定 价	32.00 元

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# 前言

## PREFACE

# 腾跃龙门的秘籍

## （一）原始高潮的体验

神的灵运行于水上。

神说：要有光。便有了光。

于是，光芒所至，点亮了今日熟知的世界，一片生机勃勃，一派五色杂陈。然而这花团锦簇之中，却鱼龙混杂，泥沙俱下。真理隐没于万象，阡陌荒芜于四野，宛如明珠投暗，白玉蒙尘；不经去粗取精的挑拣，不经去伪存真的争鸣，世界依然是没有规律的混沌，缺乏雕琢的毛坯。

创世的传说，开拓的梦想，在世界各民族的文化传统中都闪烁着亘古不灭的光辉。将看似冲动的行为规范化，将瞬间闪现的灵光规律化，生活由此被分门别类，用精准的刻度使之成为可掌控和量化的对象。

几千年来，从以物易物的交易形式发展到多种多样贸易手段呈现在国际商业市场，有关商业的理论便层出不穷，纷至沓来。简而言之，商业是公司或者个人通过向社会提供商品和服务，以最小的成本获得最大收益的行为。然而为了获得此间真谛，一代代的商业巨子试图探究真理的愿望，不曾因时空的更迭而减弱，却随着梦想的递进，越发闪烁着那一缕原始创造的光芒。

一切别人咀嚼过的信息，一切辗转演化来的道理，都无法百分之百地重现那种原始的冲动，那种纯粹的真理。钻研商业领域的理论，唯有追根溯源，才能还其纯洁于原汁原味的理念，过滤转化过程中夹带的人为的杂质。这也正是本书撷取外国商业案例，从而吸收可为我所用的先进理论的目的。

## （二）语言学习的真谛

巴别塔倒下了。

尘埃落定，一双双渴望交流的眼睛，却只能在彼此不知所云的呐喊声中，无助地摸索着熟悉的只言片语。那种身处闹市而无人知的孤独感，几乎是人类梦魇中最可怕的情形之一。

言语不通，文化差异，往往成为国与国之间、民族与民族之间交往的第一难题。固之，象胥之职成为智者的象征，异族语言成为交流的最初内容。

思想的火花，在共同的平台上碰撞出来；发展的蓝图，在共享的资源中绘制成形。不同语言是各种杰出文化的载体，如同纵横捭阖的沟渠，将各大洋、各水系彼此贯通，水乳交融。语言间的融通，宛如铆钉般将分散的世界连接在一起，人类文化得以形成地理意义之外的另一个球体——内核的生命之火燃烧着，球面的生命之歌回荡着。

直接触碰彼此的心灵，直接抚摸彼此的灵魂，不要有什么隔阂，不需要额外的媒介，真知灼见就这样才能显露其中。

很遗憾，语言学习虽然强调语境，却未必能营造出原汁原味的异域风光，他国情境。可以说，语言的差异几乎造成与之相关的任何学科都在这个问题前无可奈何。知识在异族语言间的损失，几乎是不可挽回的——尝闻，“夏虫不可以语冰”（语出《庄子·秋水》），此之谓也。

最大限度地消除这种语言差异带来的知识损耗，正是本书编者们追求的目标。将最优美精准的原文和译文呈现给商业大潮中的佼佼者，是推介者义不容辞的责任。凭着这份责任和执著，每一位读者势必都能体会到“学习原文”——这个语言学习的真谛。

### （三）充分必要的创新

商业和人类历史共同发展，已经在一条轨道上精准地运行了数千年。现今社会，人人都想在秉承旧章的基础上，新翻杨柳枝，创造美丽新世界。而达到这个目的充分必要条件，就是要掌握足够的信息，掀起头脑风暴。为了向广大读者推介通过阅读原文和衍生知识来学习商业前沿知识和信息的目的，本书编者从浩如烟海的外刊中精选各种典型商业案例。每一个案例后，均设置了单词与词组解释、背景介绍、知识点详解、案例汉译等内容，不求滴水不漏，面面俱到，但求一语中的，醍醐灌顶。

不论是商海拼搏的经理人，还是勤奋上进的商界精英，不论是曾经沧海的业界专家，还是涉世未深的专业学子，本书都是触碰潮头、启发思考、助推成功的良好读物。

通过阅读原文和译文，辅之以词汇解释，可以将英语世界先进的营销和管理理论介绍到国内；通过阅读背景介绍和知识点详解，可以触类旁通、举一反三，不仅可以掌握案例相关信息，而且可以从点到面地了解到行业其他必需知识。

在当今这样的“多任务时代”，能用有限的时间获取最多的知识，从而激发灵感，创立伟业，不也正是与前文提到的商业“最低成本赚取最高利润”的出发点响应么？

本书编纂过程中铺陈范围很广，因精力和水平所限，其中错讹之处请读者诸君不吝赐教。

编者

2009年7月

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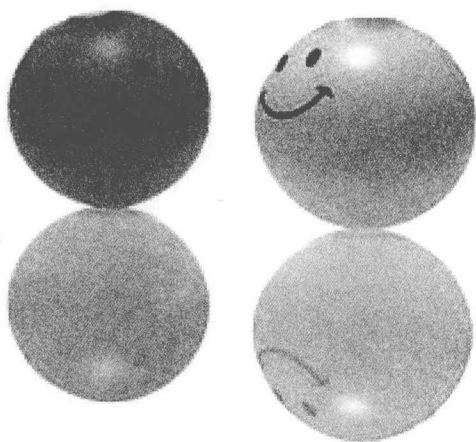
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# 第一章

# IT 业公司管理：

## 信息化时代的脉动







## **CASE 1:**

### Doing well by being rather nice

#### **Jim Goodnight of SAS is reaping the benefits of treating his employees well**

The ritual of handing out free M&Ms every Wednesday began accidentally, when an assistant collecting supplies accepted a big bag of the chocolate sweets as a substitute from a local grocer who had run short of change. Yet, recalls Jim Goodnight, the co-founder and boss of SAS, probably the world's biggest privately owned software-maker, the M&Ms have come to symbolize the famously employee-friendly culture that he has cultivated at his firm — a culture that seems more valuable with each passing day.

Every aspect of life on the large, leafy SAS campus in Cary, North Carolina, is designed to bring the best out of employees by treating them well. Most SAS employees have their own offices, for example, with the exception of one sales team which wanted to be open-plan, though Mr. Goodnight does not expect that experiment to last for long. “You are so much more productive in your own office than when you are being distracted by the people either side,” he says — a belief formed when he worked in an open office on the Apollo space project. Offices mean bare walls to fill, so he started to buy art to adorn them; the SAS campus now boasts 5,000 pieces. It also has plenty of outdoor sculpture.

Mr. Goodnight co-founded SAS (it rhymes with “lass”) in 1976 on the campus of North Carolina State University, where he was a faculty member, and where he hated having to pay every time he wanted a cup of coffee. So on the SAS campus, snacks are free and the cafés are subsidized. When Google's human-resources people visited SAS to get ideas for the Googleplex, they found much worth copying — though the internet giant has gone one step further with food, which is free to staff. Mr. Goodnight considers that unwise, for tax reasons: “I keep telling Larry and Sergey you shouldn't give away food — the IRS will come in.”

The SAS campus also offers magnificent sports facilities, subsidized child-care and early schooling, and the jewel in the crown, its own primary health-care centre, free to staff. The latter is increasingly being studied by other firms as they struggle to contain the growth

of health-care costs (though few firms have the luxury of a large campus on which to build such a facility). SAS estimates that this has reduced its health bills by around \$2.5m a year, about one-third of what it would have to pay in the market. It also has a long-term “wellness” program, supported by two nutritionists and a “lifestyle education” scheme, which is expected to yield further cost savings. Already, the average SAS worker is off sick for only 2.5 days a year.

The only popular employee benefit that SAS does not offer is a stock-option package, usually mandatory in the software industry. That is because it is a privately owned company. It flirted with going public during the dotcom bubble, but decided against the idea—a decision that Mr. Goodnight does not regret in the slightest. “We don’t have to deal with Sarbanes-Oxley or minority shareholders suing us every time we turn around, or 25-year-old Wall Street analysts telling us how to run our business,” he says enthusiastically. “There are lots of advantages.”

Not surprisingly, employees tend to stick around, which means SAS has to be careful whom it recruits and severe in dealing with mistakes: a philosophy that Mr. Goodnight calls “Hire hard, manage open, fire hard”. The tall Southerner may be soft-spoken, but he is no softy. The purpose of treating his employees well is to succeed in business. The average rate of staff turnover at SAS is around 4% a year, compared with around 20% in the software industry as a whole. A few years ago a business-school professor calculated that this alone saved SAS \$85m a year in recruitment and training costs.

Mr. Goodnight points out that it is not just the benefits that keep people at SAS—“it’s the challenge of the work”. SAS is a leader in the field of “business intelligence”, which helps companies use data to understand their own businesses. It has continually increased its annual revenue, to around \$1.9 billion in 2006, has always been profitable and has never borrowed a penny. Its success has made Mr. Goodnight, now 64, the richest man in North Carolina, with a net worth of around \$9 billion. SAS’s products are used to perform analysis in data-intensive industries such as insurance, health care, banking and retailing. As other software has become increasingly commoditized, business intelligence has become a hot field. It has attracted the attention of giants such as SAP and IBM, both of which have recently acquired business-intelligence firms. (SAP bought Business Objects for \$7 billion, and IBM paid \$5 billion for Cognos.)

## Keeping things interesting

SAS has made acquisitions, too, but more cheaply and only to add to its in-house expertise. At the start of this decade Mr. Goodnight adopted a strategy of producing “vertical” software to solve particular problems across entire industries, such as banking (fraud detection, money laundering) or retailing (which products to put where, when to restock and with what). His goal is to remain in the more interesting, higher value-added parts of the software business — not least, presumably, to prevent his employees from getting bored.

The philanthropic Mr. Goodnight is also interested in working out how to apply computers in education, through the school he has built next to the campus. “This is the most technology-savvy generation of children we have ever had, yet when they go to school, they have to leave this technology behind and watch a teacher at the blackboard,” he says. Not at the Cary Academy, however, where each pupil has a tablet computer. “They love it — it is the way ahead,” says Mr. Goodnight, who will no doubt end up adding many of those “savvy” pupils to his workforce. Provided, that is, that the industry’s big beasts do not get the better of him. His philosophy of “managing for creativity”, Mr. Goodnight reckons, will keep SAS in front. But the real test for his approach will come if the going gets tough.

— From *The Economist* (Nov. 29th, 2007)

## I. Key Words and Expressions

hand out	分发
be short of	缺少
symbolize	v. 象征
cultivate	v. 培养
faculty	n. 全体教员
subsidize	v. 资助
facility	n. 设施
the jewel in the crown	最宝贵的
mandatory	adj. 强制的
enthusiastically	adv. 热情地
not surprisingly	不足为奇
stick around	逗留
recruit	v. 招聘
annual revenue	全年收入

acquisition	<i>n.</i> 获得
presumably	<i>adv.</i> 大概, 据推测
philanthropic	<i>adj.</i> 博爱的
provided	<i>conj.</i> 倘若
get the better of	打败

## II. Background Information

### SAS

SAS is one of the largest software companies in the world. SAS (pronounced “sass”), which once stood for “statistical analysis system”, was created by Jim Goodnight and N.C. State University colleagues, including John Sall, in the early 1970s to analyze agricultural-research data. After evolving into the world’s leading provider of software and services for business intelligence, the company dropped “Institute” from its name but kept the name SAS. With consistent revenue growth and profitability since 1976, SAS has the depth of resources to sustain excellence in product development and customer support. While many competitors have merged, changed ownership or simply vanished, privately held SAS has remained focused on its primary mission — delivering superior software and enhancing customer relationships.

#### 1) Global reach, local presence

SAS solutions are used at 45,000 sites in 108 countries — including 91 of the top 100 FORTUNE Global 500® companies — to develop more profitable relationships with customers and suppliers; to enable better decisions; and to move forward with confidence and clarity. More than 11,000 SAS employees — in more than 50 countries and 400 SAS offices — provide local support for global implementations.

#### 2) Award-winning customer support

SAS customers receive a full suite of support services at no extra charge, including skilled telephone technical support and unlimited, around-the-clock online technical support.

Their online customer support center provides always-on (一直在线) access to a wealth of technical support, reference information, educational resources and communities. Knowledge-sharing is continuously available through regular seminars, Webcasts and an expansive selection of training courses.

#### 3) Financial strength

SAS’ record of revenue growth in every year of their existence makes them a stable business partner; it also enables them to reinvest a substantial percent of revenues in R&D each year (21 percent in 2007)— twice the industry average. This commitment to innovation is one

reason why 98 percent of their customers renew their software licenses with SAS every year.

### **III. Knowledge Points**

#### **1. An open office**

An open office is an open way to arrange an office environment space.

#### **2. Googleplex**

It is the company headquarters for Google, Inc., located at 1600 Amphitheatre Parkway in Mountain View, Santa Clara County, California, near San Jose. The name Googleplex is a combination of the words Google and complex, and is a reference to googolplex.

#### **3. IRS**

The Internal Revenue Service (IRS) is the United States federal government agency that collects taxes and enforces the internal revenue laws.

#### **4. Employee benefits**

Employee benefits and (especially in British English) benefits in kind (also called fringe benefits, perquisites, perqs or perks) are various non-wage compensations provided to employees in addition to their normal wages or salaries. Where an employee exchanges (cash) wages for some other forms of benefit, this is generally referred to as a “salary sacrifice” arrangement. In most countries, most kinds of employee benefits are taxable to at least some degree. Fringe benefits can include, but are not limited to: (employer-provided or employer-paid) housing, group insurance (health, dental, life etc.), disability income protection, retirement benefits, daycare, tuition reimbursement, sick leave, vacation (paid and non-paid), social security, profit sharing, funding of education, and other specialized benefits. The purpose of the benefits is to increase the economic security of employees.

#### **5. Sarbanes-Oxley**

The Sarbanes-Oxley Act of 2002 (Pub.L. 107-204, 116 Stat. 745, enacted 2002-07-30), also known as the Public Company Accounting Reform and Investor Protection Act of 2002 and commonly called SOX or Sarbox, is a United States federal law enacted on July 30, 2002, in response to a number of major corporate and accounting scandals including those affecting Enron, Tyco International, Adelphia, Peregrine Systems and WorldCom. These scandals, which cost investors billions of dollars when the share prices of the affected companies collapsed, shook public confidence in the nation’s securities markets. Named after sponsors Senator Paul

Sarbanes (D-MD) and Representative Michael G. Oxley (R-OH), the Act was approved by the House by a vote of 423-3 and by the Senate 99-0. President George W. Bush signed it into law, stating it included “the most far-reaching reforms of American business practices since the time of Franklin D. Roosevelt”. The legislation establishes new or enhanced standards for all U.S. public company boards, management, and public accounting firms.

## **6. Shareholder**

A shareholder or stockholder is an individual or company (including a corporation) that legally owns one or more shares of stock in a joint stock company. A company’s shareholders collectively own that company. Thus, such companies strive to enhance shareholder value. Stockholders are granted special privileges depending on the class of stock, including the right to vote (usually one vote per share owned, but sometimes this is not the case) on matters such as elections to the board of directors, the right to propose shareholder resolutions, the right to share in distributions of the company’s income, the right to purchase new shares issued by the company, and the right to a company’s assets during a liquidation of the company. However, stockholder’s rights to a company’s assets are subordinate to the rights of the company’s creditors. This means that stockholders typically receive nothing if a company is liquidated after bankruptcy (if the company had had enough to pay its creditors, it would not have entered bankruptcy), although a stock may have value after a bankruptcy if there is the possibility that the debts of the company will be restructured. Stockholders or shareholders are considered by some to be a partial subset of stakeholders, which may include anyone who has a direct or indirect equity interest in the business entity or someone with even a non-pecuniary interest in a non-profit organization. Thus it might be common to call volunteer contributors to an association stakeholders, even though they are not shareholders. Shareholders play an important role in raising finance of any organizations. So these figures pose a great opportunity for all those who are looking for a lucrative option to invest money. All good organizations provide all necessary proofs to shareholders that they are investing at a right place. Fair and reliable audit figures from income statement and balance sheet enhances chances to make shareholders believe in overall performance.

## **7. Wall Street**

Wall Street is a street in lower Manhattan, New York City, USA. It runs east from Broadway to South Street on the East River, through the historical center of the Financial District. Wall Street was the first permanent home of the New York Stock Exchange, over time Wall Street became the name of the surrounding geographic neighborhood. Wall Street is also shorthand (or a metonym) for “influential financial interests” in the U.S. as well as for the financial industry in the New York City area. Several major U.S. stock and other exchanges remain

headquartered on Wall Street and in the Financial District, including the NYSE, NASDAQ, AMEX, NYMEX, and NYBOT. Many New York-based financial firms are no longer headquartered on Wall Street, but are in midtown Manhattan, the outer boroughs of the city, Long Island, Westchester County, Fairfield County, Connecticut, or New Jersey.

## **8. Business intelligence**

The term business intelligence (BI) refers to technologies, applications and practices for the collection, integration, analysis, and presentation of business information and also sometimes to the information itself. The purpose of business intelligence is to support better business decision making. It dates to 1958. J. Power explains in “A Brief History of Decision Support Systems (DSS)”, BI describes a set of concepts and methods to improve business decision making by using fact-based support systems. BI is sometimes used interchangeably with briefing books, report and query tools and executive information systems. Business Intelligence systems are data-driven DSS. BI systems provide historical, current, and predictive views of business operations, most often using data that has been gathered into a data warehouse or a data mart and occasionally working from operational data. Software elements support the use of this information by assisting in the extraction, analysis, and reporting of information. Applications tackle sales, production, financial, and many other sources of business data for purposes that include, notably, business performance management. Information may be gathered on comparable companies to produce benchmarks.

## **9. SAP**

SAP is the world’s second largest business software company and the third-largest independent software provider in terms of revenues. It operates in three geographic regions — EMEA, which represents Europe, Middle East and Africa; the Americas (SAP America, headquartered in Newtown Square, Pennsylvania), which represents both North America and Latin America; and Asia Pacific Japan (APJ), which represents Japan, Australia and parts of Asia. In addition, SAP operates a network of 115 subsidiaries, and has R&D facilities around the globe in Germany, North America, Canada, China, Hungary, India, Israel and Bulgaria. SAP focuses on six industry sectors: process industries, discrete industries, consumer industries, service industries, financial services, and public services. It offers more than 25 industry solution portfolios for large enterprises and more than 550 micro-vertical solutions for midsize companies and small businesses. The acronym was later changed to stand for Systeme, Anwendungen und Produkte in der Datenverarbeitung (“Systems, Applications and Products in Data Processing”).



## **10. Business Objects**

Business Objects is a French enterprise software company, specializing in business intelligence (BI). It is now part of SAP AG. The company claims more than 42,000 customers worldwide. Their flagship product is Business Objects XI, with components that provide performance management, planning, reporting, query and analysis, and enterprise information management. Like many enterprise software companies, Business Objects also offers consulting and education services to help customers deploy their business intelligence projects. On Oct. 7, 2007, SAP AG announced that it will acquire Business Objects for \$6.8B. This is seen as part of a growing consolidation trend in the business software industry. IBM has announced it will acquire Cognos and earlier this year Hyperion was acquired by Oracle. Business Objects had two headquarters in San Jose, California, and Paris, France despite the fact that the biggest office was in Vancouver, BC. The company's stock is traded on both the NASDAQ and Euronext Paris (BOB) stock exchanges. Its founder is Bernard Liautaud. The company is now under the flag of SAP AG and, as of January 22nd 2008, the corporation was fully operated by SAP.

## **11. IBM**

International Business Machines Corporation, abbreviated IBM and nicknamed "Big Blue", NYSE: IBM, is a multinational computer technology and consulting corporation headquartered in Armonk, New York, USA. The company is one of the few information technology companies with a continuous history dating back to the 19th century. IBM manufactures and sells computer hardware and software, and offers infrastructure services, hosting services, and consulting services in areas ranging from mainframe computers to nanotechnology. IBM has been known through most of its recent history as the world's largest computer company; with over 388,000 employees worldwide, IBM is the largest information technology employer in the world. Despite falling behind Hewlett-Packard in total revenue since 2006, it remains the most profitable. IBM holds more patents than any other U.S. based technology company. It has engineers and consultants in over 170 countries and IBM Research has eight laboratories worldwide. IBM employees have earned three Nobel Prizes, four Turing Awards, five National Medals of Technology, and five National Medals of Science. As a chip maker, IBM has been among the Worldwide Top 20 Semiconductor Sales Leaders in past years, and in 2007 IBM ranked second in the list of largest software companies in the world.

## **12. Cognos**

Cognos (formerly Cognos Incorporated) is an Ottawa, Ontario based company which makes business intelligence (BI) and performance management software. Founded in 1969,