

一、短文分析

Directions: For each question in this section, you are asked to analyze and evaluate the reasoning in a short paragraph or passage. Please select the best answer to the question.

(注意：本部分為單選題，請將最佳答案填寫在答案紙上，每題 2 分，共 40%)

1. Japanese factory workers are guaranteed lifetime jobs, bonuses paid on the basis of productivity and corporate profits, and a wage rate that is not attached to a particular job. Paradoxically, these guarantees do not discourage factory owners from introducing labor-saving machinery. Such innovations are to the factory owners' advantage despite the fact that the owners must protect the wages of their workers.
- Which of the following, if true, logically explains why the introduction of labor-saving machinery is advantageous to factory owners?
- (A) Before a Japanese factory worker is hired, he or she must present a record of his or her previous productivity.
 - (B) Labor-saving machinery increases productivity, thus yielding profits that more than cover the cost of retraining workers for other jobs.
 - (C) The purchase and maintenance of new machinery adds significantly to the final cost of the goods produced.
 - (D) Factory workers demand a change of procedure in the routine tasks they perform.
 - (E) Limited competition exists among Japanese factories for consumer markets.

2. Each year, fires in the United States cause \$12 billion in property losses, insurance costs, fire-fighting expenses, and loss of worker productivity. These fire losses are seven times those of Japan on a per capita basis.
- Which of the following, if true, would be LEAST likely to be a factor contributing to the difference between fire losses in Japan and those in the United States?
- (A) The walls of Japanese homes are made mostly of wood and bamboo and are more combustible than the walls in most American homes.
 - (B) The rate of arson, a major contributor to fire statistics in the United States, is almost negligible in Japan.
 - (C) Most Japanese homes, unlike those in the United States, are equipped with specially designed and effective fire-extinguishing equipment.
 - (D) Foam-based and plastic furniture, less popular in Japan than in the United States, ignites readily and releases twice the heat energy of equivalent weights of natural fibers.
 - (E) Japanese fire departments devote proportionately more personnel time to inspection, training, and public education than do United States fire departments.

3. Pharmaceutical companies spend more than ever on research and development; yet the number of new drugs patented each year has dropped since 1963. At the same time, profits—at constant 1963 dollars—for the industry as a whole have been steadily increasing.

Which of the following, if true, is the single factor most likely to explain, at least in part, the three trends mentioned above for money spent, drugs patented, and profits made?

- (A) Government regulations concerning testing requirements for novel drugs have become steadily more stringent.
- (B) Research competition among pharmaceutical companies has steadily intensified as a result of a general narrowing of research targets to drugs for which there is a large market.
- (C) Many pharmaceutical companies have entered into collaborative projects with leading universities, while others have hired faculty members away from universities by offering very generous salaries.
- (D) The number of cases in which one company's researchers duplicated work done by another company's researchers has steadily grown.
- (E) The advertising budgets of the major pharmaceutical companies have grown at a higher rate than their profits have.

4. W: The rapid rise in the rate of unemployment is a serious economic problem; it will undoubtedly cost the majority party votes in the coming election.

Z: I disagree. Statistics for the past 40 years show that there is no significant relationship between the prevailing level of unemployment and political gains or losses by the party that happens to be in the majority at election time.

Which of the following most seriously weakens the force of Z's counterargument?

- (A) Z fails to cite any actual figures.
- (B) Z's decision to consider a time span of 40 years seems arbitrary.
- (C) Z relies on conventional criteria for the notion of a significant relationship.
- (D) Z's statistics focus on level of unemployment, rather than direction of change.
- (E) Z assumes that there is no connection between economic and political trends.

5. It often happens that, as a recession deepens, the stock market soars. Later, after the economy has become stronger, the market often appears to become shaky. For these reasons, many have concluded that the market is a poor indicator of economic trends.

Which of the following, if true, best counters the argument presented above?

- (A) Stock prices do not reflect the current state of the economy, but rather the expert judgment of investors about the future strength of the economy.
- (B) Brokers and analysts say that stock prices are sometimes inconsistent when business is beginning to emerge from a slump.
- (C) The crash of the stock market in 1929 preceded a prolonged and severe depression.
- (D) Economists note that sharp gains in the stock market have sometimes been recorded in the worst months of a recession.
- (E) Some brokers and analysts believe that the stock market is a useful index of economic trends because it is updated more frequently than other indicators.

6. Corporate management's increasing neglect of long-term growth is a result of pressures brought by investors holding large blocks of stock in a corporation who want to see concentration on long-term growth sacrificed in order to increase stock value over the short term.

Which of the following, if true and known to all investors, would most seriously weaken the explanation above?

- (A) Investors who hold large blocks of stock tend to sell whenever the stock's value drops.
- (B) Investors who hold large blocks of stock in a corporation often have direct access to that corporation's top management.
- (C) A corporation's stock decreases in value when the corporation's short-term growth prospects are poor.
- (D) A corporation's stock increases in value when investors buy large amounts of it.
- (E) A corporation's stock increases in value over the short term only when the corporation's long-term growth prospects are good.

7. Businesses that are successful in a competitive market must be well managed. If they were not well managed, then they would not have been successful.

Which of the following most closely parallels the type of reasoning used in the argument above?

- (A) There must be rain to maintain water levels in the reservoirs. If there are no clouds, then there will be no rain.
- (B) A scientific theory should be able to generate predictions. If the predictions made by a theory were consistently right, then the theory would be good.
- (C) It must be true that drivers that are in automobile accidents are incompetent drivers. If they were not incompetent, they would not have been in accidents.
- (D) Given the poor record of survival of new products, there is great risk in being an innovator. If they compete in the same market, imitators are often more successful than innovators.
- (E) The advance of technology affects all products eventually. If a company ignores technological advances, it may not be competitive in the future.

8. The numbers of retired people will grow as the population becomes older, and their political power will expand even faster than their numbers.

Which of the following, if true, LEAST supports the statement about the growth of the political power of retirees?

- (A) Those retired people who had supported political parties while they were in the work force are more likely to support parties after retirement than are those retired people who had not done so previously.
- (B) Retired people devote more time to political activities than do members of the work force.
- (C) The adult children of retired people tend to vote in ways that support the interests of their parents even though such actions may not be in the children's own economic interest.
- (D) Retired people are more likely to vote than are members of the work force.
- (E) More retired people than working people belong to associations that mobilize their members to take action concerning political issues that may affect them.

9. While a quota on imported cars might protect jobs in the domestic automobile industry, it also means fewer inexpensive imported cars and less money for those buying cars to spend on other things. Therefore, such a quota will ultimately result in fewer jobs in domestic industries unrelated to the automobile industry than there would be without a quota.

Which of the following is an assumption made in drawing the conclusion above?

- (A) The number of car purchases will decrease if a quota is imposed on imported cars.
- (B) Most car buyers prefer inexpensive imported cars to inexpensive domestic cars.
- (C) Without a quota, money that car buyers would save by buying inexpensive imported cars would be spent on goods produced by unrelated domestic industries.
- (D) With a quota, the domestic automobile industry will employ more people than it currently does.
- (E) A quota on imported cars would cause the price of particular models of imported cars to rise.

10. In order to reverse a downward trend in occupancy rates, many hospitals are now turning to advertising and are also offering, for an extra fee, new amenities such as gourmet meals, luxury rooms, and valet parking.

Which of the following, if it were the reason that the beds in the hospitals involved were being left empty, would increase the likelihood that the marketing techniques mentioned above would be effective?

- (A) The population of the areas around the hospitals is generally healthier than in the past.
- (B) Hospital costs are prohibitively high for many people.
- (C) Patients have been choosing other hospitals offering better amenities than those previously available in the hospitals involved.
- (D) Many medical procedures that once required hospitalization are now done in doctors' offices or in clinics with limited facilities.
- (E) The hospitals involved do not offer important medical services that are available elsewhere.

11. Corporations exist to make money for their shareholders. Corporations have no money to give away because any excess funds belong to the shareholders. Therefore, corporations should not contribute to charities.

Which of the following most seriously weakens the reasoning in the argument above?

- (A) Managers are being trained to consider the ethical, moral, and social effects of their decisions in addition to the economic factors.
- (B) Some of the largest corporations in the country are of the kind to be major contributors to philanthropic organizations.
- (C) Shareholders tend to make larger individual donations to charities than do people who hold no shares in corporations.
- (D) Most corporations contribute to large, well-known, and highly organized charitable organizations rather than to individuals in need.
- (E) The favorable publicity and tax advantages gained by corporate charity often result in an increase in profits greater than the actual costs of making the donations.

12. Instead of blaming an airline accident on pilot error, investigators should find out why the error was made by analyzing airplane design, airline management, and pilot-training programs. For only then can changes be made to ensure that the same type of error does not recur and cause another accident.

Which of the following is a presupposition of the argument above?

- (A) Pilot error is not a contributing factor in most airline accidents.
- (B) Airline companies themselves should be the agents who investigate airline accidents.
- (C) Stricter government regulation of airline companies will make air travel significantly safer.
- (D) Investigators of airline accidents should contribute to the prevention of future accidents.
- (E) Most pilots who make errors in flying will repeat their errors unless they are retrained.

13. The Commerce Department recently put limits on machine-tool imports from two countries whose exports of machine tools into the United States have been substantial. As a result of these restrictions, analysts predict that domestic sales of machine tools manufactured in the United States are bound to rise considerably, starting in the very near future.

Which of the following, if true, would be most likely to cause the analysts' prediction to be inaccurate?

- (A) A new tax bill that, if passed, would discourage investment in capital equipment such as machine tools is being studied and debated seriously in the United States Congress.
- (B) United States companies' orders for metal-cutting machines, which account for 75 percent of sales by the machine-tool industry, rose faster than orders for other types of machine tools during the past year.
- (C) Worldwide orders for machine tools made in the United States dropped by more than 10 percent during the past year.
- (D) Substantial inventories of foreign-made machine tools were stockpiled in the United States during the past year.
- (E) Companies in the industrial sectors of many countries showed a significantly expanded demand for machine tools during the past year.

14. The cities with the densest population have the highest ratio of police officers to citizens. Such cities also have the lowest rates of property crime without contact between perpetrator and victim. Thus, maintaining a high ratio of police officers to citizens can serve as an effective deterrent to at least certain kinds of property crime.

Which of the following, if true, most seriously weakens the argument above?

- (A) The quality of training that police receive varies from city to city.
- (B) High population density itself makes it difficult to commit a property crime that involves no contact between perpetrator and victim.
- (C) Many nonviolent crimes in large cities are drug-related.
- (D) A majority of the perpetrators of property crimes in densely populated cities are not apprehended by the police.
- (E) Property crimes without contact between perpetrator and victim represent only a small proportion of overall crime.

15. For over fifty years, the ocean-freight industry worked to make ocean freighters faster and to lower their fuel consumption. Despite considerable success, the economics of the industry grew worse, until the industry was almost dead. What was wrong was an incongruity between assumptions and realities. The real costs came, not from time spent at sea, but from time spent in port during loading and unloading.

Which of the following actions would be most likely to lead to a solution of the problem faced by the ocean-freight industry, as it is analyzed in the passage?

- (A) Developing a ship's engine that runs on a cheaper type of fuel than that traditionally used by ocean freighters
- (B) Developing a ship with accessible cargo compartments that can be mechanically loaded and unloaded very rapidly
- (C) Developing a ship whose freight capacity relative to the ship's total volume is much larger than that of any existing ship
- (D) Implementing a system to ensure that ocean freighters are loaded to capacity whenever they leave a port
- (E) Implementing a marketing plan that focuses on routes that are known to be least threatened by unfavorable weather, thus permitting rapid trips and reliable arrival times

16. It is sometimes argued that we are reaching the limits of the earth's capacity to supply our energy needs with fossil fuels. In the past ten years, however, as a result of technological progress making it possible to extract resources from even marginal wells and mines, yields from oil and coal fields have increased tremendously. There is no reason to believe that there is a limit to the earth's capacity to supply our energy needs.

Which of the following statements most directly contradicts the conclusion drawn above?

- (A) Even if we exhaust our supplies of fossil fuel, the earth can still be mined for uranium for nuclear fuel.
- (B) The technology needed to extract fossil fuels from marginal sources is very expensive.
- (C) Even given the improvements in technology, oil and coal are not renewable resources; so we will eventually exhaust our supplies of them.
- (D) Most of the land under which marginal oil and coal supplies lie is more suitable to cultivation or pasturing than to production of fossil fuels.
- (E) The fuels that are yielded by marginal sources tend to be high in sulphur and other undesirable elements which aggravate the air pollution problem.

18. The garment industry is labor-intensive; the production of garments requires the employment of a relatively large number of people. The auto industry is capital-intensive; a large amount of money is invested in elaborate equipment run by a relatively small number of people. If fringe benefits are not considered, a typical United States garment worker in 1979 earned 46 percent of a typical auto worker's wages.

Which of the following, if true, is likely to be among the factors that account for the disparity between auto workers' and garment workers' wages?

- (A) There is generally less variation among the wages of garment industry workers than among those of auto industry workers.
- (B) Wage increases in the auto industry have a smaller effect on manufacturers' total costs than do wage increases in the garment industry.
- (C) The fringe benefits that auto makers provide for their employees are more comprehensive than are those provided for garment workers.
- (D) The auto industry faces more competition from companies outside the United States paying low wages than does the garment industry.
- (E) The auto industry employs a larger total number of workers than does the garment industry.

17. Approximately two hundred brands of personal computers are being manufactured, but we currently limit our inventory to only the eight most popular brands. We plan to increase greatly the number of computers we sell by expanding our inventory to include the ten best-selling brands.

Which of the following, if true, points out a major weakness of the plan above?

- (A) The capabilities of the three most popular personal computers tend to be approximately equivalent, with no brand having consistent superiority in all respects.
- (B) The seven most popular brands of personal computers account for almost all computers sold.
- (C) As the users of personal computers become more sophisticated, they are more willing to buy less well-known brands of computers.
- (D) Less popular brands of computers often provide less profit to the retailer because prices must be discounted to attract customers.
- (E) The leading brand of personal computer has been losing sales to less popular brands that offer similar capabilities for less money.

19. A study of attitudes toward prime-time television programs showed that programs with identical ratings in terms of number of people watching received highly divergent marks for quality from their viewers. This additional piece of information could prove valuable for advertisers, who might be well advised to spend their advertising dollars for programs that viewers feel are of high quality.

Which of the following, if true, supports the claim that information about viewers' perceptions of the quality of television programs could be valuable to advertisers?

- (A) The number of programs judged to be of high quality constituted a high percentage of the total number of programs judged.
- (B) Many of the programs judged to be of high quality were shown on noncommercial networks.
- (C) Television viewers more frequently remember the sponsors of programs they admire than the sponsors of programs they judge mediocre.
- (D) Television viewers tend to watch new programs only when those programs follow old, familiar programs.
- (E) Television viewers report that the quality of a television advertisement has little effect on their buying habits.

20. According to an independent computer-industry analyst, the new Regent microcomputer is of high quality, is fast, and costs less than any currently existing competing model. It is reasonable to conclude, therefore, as the manufacturer's prospectus does, that the Regent will quickly establish itself as a fast-selling, low-priced alternative to currently available microcomputers.

Which of the following, if true, would LEAST weaken the argument above?

- (A) Many retailers already carry one or more low-priced microcomputer models and are disinclined to carry another.
- (B) Several faster and lower-priced models of microcomputers will soon be introduced by other computer manufacturers.
- (C) The Regent Corporation's microcomputer can be used in conjunction with higher-priced microcomputers manufactured by other companies.
- (D) Most of those individuals and companies that could be expected to make up the potential market for the Regent microcomputer have already filled their microcomputer needs.
- (E) The independent computer-industry analyst whose assessment was incorporated in the prospectus has used measures of quality that are not universally accepted by the computer-buying public.

二、個案分析 (一)

請根據附件 (一)「台中紡織公司之經營管理」之個案資料，回答以下各題 (請分點作答，並敘明理由)。

1. 本個案在整體經營管理活動 (即計劃、組織、用人、領導、控制等活動) 上，產生了那些問題點，其概結何在？ (10%)
2. 公司在面對香港、韓國及大陸等地廉價品之激烈競爭，台中紡織公司在經營策略及產銷活動上應採取那些因應措施及對策。 (10%)
3. 羅總經理已同意加強物料管理之人手編制，劉朗先生應如何物色適當之人選？如何調整編制及改進作業制度？ (10%)

三、個案分析 (二)

請根據附件 (二)「西部石油公司之經營管理」之個案資料，回答以下各題 (請分點作答，並敘明理由)。

1. 試以所附之資料，依策略管理之觀點分析並列舉西部石油公司在成長過程之中，其在進行資源分配及選擇擴張事業時應考慮之因素為何？ (10%)
2. 試說明西部石油公司在面臨業務快速膨脹時，其企業經營哲學、策略規劃活動、組織架構、授權程度及制度規章等方面應進行那些調整？為何須進行此種調整？ (10%)
3. 面對公司接二連三之事故發生，請設計一套管理控制之計劃 (包括如預算、作業及獲利能力控制之項目及方法) 供西部石油公司參考。 (10%)

附件 (-)

台中紡織公司之經營管理

壹、公司背景

台中紡織公司成立於1981年，由李詠甫先生所創立，主要股東多為李氏家族，1984年該公司與羅氏企業合併改組，由新公司聘請羅匡藍先生任總經理。由於經營得法，業績大有改善，已超越同業，居於領導地位。羅總經理認為紡織業經營，常會面臨各種問題，成品市場極不穩定，受不可預測流行(style)趨勢的威脅，原料來源或價格變動，亦易影響生產成本，因之，創新(Innovation)為該公司的基本政策。

部份產品要配合季節性變化，春天所有員工需求比秋季要多出一倍，如1985年3月的工人為兩千八百二十二人，同年九月則減少為一千四百二十人，幾乎少了一倍。該公司工廠、倉庫及有關之管理部門仍為李詠甫先生的舊址，與合併後新公司總管理處相距有九十五公里，業務聯繫多有不便。

貳、組織架構

公司主要組織分為三大部份，即財務、生產與業務，財務與業務兩部門經理，均由副總經理兼任，生產部門設廠長，由原來老廠長劉剛先生負責，另設副廠長主管生產規劃及控制，兼做單位僅有人事及會計，均設在總公司，成品及物料倉庫則仍與工廠一起。

參、產銷概況

一、行銷活動

1984年該公司僅生產長襪，兩年後才開始生產各種運動服，而在整個銷售上，長襪所佔比例約在30%左右，運動服生產在春季時包括四百五十種不同類型(如：短褲、游泳衣、一般運動服等)。在秋季時則減少僅兩百多種，而每一類型的尺寸大小及顏色，即有一萬五千多種不同的款式。從每年一月至六月之銷售額佔全年銷售65%至70%之間。羅總經理決定擴展秋季方面業績，以減少季節性因素影響人力需求，並為了便於推廣及物料供應，亦擬減少服裝的類型或項目。

該公司利用個別標識，辨別品質或等級，透過連鎖店或代銷方式，以較低價位或預訂之價格政策，向國內外市場銷售，主要目標為經由百貨公司及體育用品專賣店經銷或設專櫃。由於市場競爭劇烈，自1988年起，銷售逐漸走下坡，主要原因為來自香港、韓國及大陸等地的廉價攻勢，為求瞭解該公司營運狀況，茲將最近兩年損益比較表列如下：

表一 台中紡織公司 損益表
1989年與1988年比較
金額單位：新台幣百萬元

項 目	1989	1988
銷貨	\$ 3,472	\$ 4,281
銷貨成本		
原料	1,265	1,359
直接人工	836	1,019
製造費用	310	320
銷管費用	182	250
銷貨成本合計	\$ 2,613	\$ 2,948
銷貨毛利	859	1,333
折舊及其他費用		
折舊費用	150	178
財務費用	147	168
雜項費用	207	260
折舊及其他費用合計	\$ 504	\$ 606
稅前純益	\$ 355	\$ 727

由上表所知，1989與1988年比較，不獨業績或銷貨金額大幅減少，毛利率亦由16%降為10%，物料成本則由1988年佔銷貨成本46%增加為49%。茲將該公司兩年度資產負債表列出比較如下：

表二 台中紡織公司 資產負債表
1989年與1988年比較
金額單位：新台幣百萬元

項 目	1989	1988
流動資產		
現金	\$ 2	\$ 2
應收帳款	277	685
應收票據	2	24
存貨	1,546	1,444
其他	45	50
流動資產合計	\$ 1,872	\$ 2,205
固定資產	1,022	1,143
其他資產	43	50
資產總計	\$ 2,937	\$ 3,398
流動負債		
銀行借款	\$ 768	\$ 803
應付帳款	350	422
其他	140	175
流動負債合計	\$ 1,258	\$ 1,400
長期借款	999	1,121
股東資本	680	877
負債資本總計	\$ 2,937	\$ 3,398

二、生產活動

(一) 產品特質與管理

台中紡織公司的作業是整體的，其生產任何衣服之布料

，每半年更換製造，年產約八十幾種，十餘種顏色，其主要生產過程，先由人造纖維原料、原料紡紗，再織布及染色、裁剪、縫製，最後整理檢驗。

羅總經理認為此類企業之營運，應加強物料採購與市場推廣以及設計或產品開發三者間的配合關係。為準備新資料，設計師首先須與紡紗、織布主管商討決定各季節顏色範圍及質料選擇。原料之是否易於取得及價格或生產成本則應由生產或物料部門加以分析。有關行銷方面，銷售部門應作市場調查，以免閉門造車，未能配合時尚或流行趨勢。當設計師設計出新的款式時，如能符合要求，工廠即應及時生產，首先趕製樣品陳列，並製作宣傳海報或說明書，必要時可透過新聞媒體，以廣告方式促銷，視訂單或市場反應情形，策劃後續之生產計劃。生產部門應由其他各有關部門之提供資訊，規劃實際製造作業，決定各項物料之規格、數量、日程、來源及價格。依據歷年資料，每季之初對每一款式，需有四百五十餘種類型，依據市場反應及新開發產品之接受情況或意見反映，每週檢討調整，以免造成呆滯。

(二)物料採購

製造經理劉朗先生，經驗豐富，除負責生產及人事責任外，又被賦予物料採購或供應的直接督導職責。由於待遇問題，該公司前任物料採購負責人於去年離職而至今難以覓得適合人選，祇好暫由劉經理兼代。

主要採購項目包括尼龍纖維、多苯乙稀、尼龍、棉花、羊毛、染料、附加物（如縫紉線、鈕扣、拉鍊及鬆緊帶等）、標籤、包裝材料及機器零件等，茲將1989年之主要採購項目及價值表列如下：

表三 台中紡織公司1989年主要採購項目表

金額單位：新台幣百萬元

項 目	金 額	佔銷貨成本%
纖維 (尼龍)	S 260	9.95
紗線		
多苯乙稀	225	8.61
尼龍	80	3.06
棉紗	110	4.21
羊毛	45	1.72
染料	75	2.87
附加物		
縫紉線	35	1.34
鈕扣	30	1.15
拉鍊	30	1.15
鬆緊帶	80	3.06
其他	80	3.06
標籤	30	1.15
包裝	40	1.53
機器零配件	55	2.10
其他	45	1.72
總 計	S 1,285	S 49.18

由上列主要物料採購項目計算，1989年全年採購金額佔銷貨成本49.18%，而以纖維（尼龍）及多苯乙稀兩項之金額及比例最高。

每個訂單由各生產部門提出，均須經過劉朗經理之核定，才能生效。尤以對較巨額物料之採購，劉經理更加慎重，不論是價格談判，或合

約簽訂，多力求參與。除了指定廠牌外，他尋求合適的供應商及費心盡力於與採購有關的重要事項。其為工廠內少數能說兩週語言的外語人才，同時該公司國外採購，所有英文資料或文稿，均有賴其撰擬或翻譯，致工作負荷過重，經常需要趕工或加班。

劉經理對杜邦(Dupont)公司的產品如尼龍(nylon)、紗線原料之多苯乙稀(polyester)等較有偏好，致常造成缺料，當供料不及時，祇此好採取配額制度，又因為尼龍等原料規格，需按公司特定紗線規格採購，此乃造成採購困擾或經常缺料的主要原因，因之，劉明先生認為此項限制，必須檢討改善。他從十二個供應商選購可能採用之不同型態紗線或原料，經技術部門試驗結果，其中可代用的有百分之八十以上其原料為杜邦供應。原想避免缺料的計劃難以實現。經再挑選其他廠牌，都無法採用，不是品質欠佳，就是無法配合現有設備生產，困擾更多，劉經理經常向羅總經理抱怨，物料供應所造成的難題。但一沒金額較大的項目問題較少，供應商尚能配合，缺料的問題多以金額較小項目發生的可能性最高。因之，劉經理準備再檢討採購作業的技術法則，以求改善。

染料包括一百四十種不同的產品，顏色調配問題約索公司對供應商的選擇，由於專業知識不足，劉經理必須聽從染色部門主管的意見。

肆、問題分析

一、物料需求問題

工廠經理及各級主管一致認為，大部份問題是由於疵扣、裝飾品及其他附加物等小額採購所引起的。當生產經理核定申請單後，完成規定程序或作業手續，每一購案約平均需費時十天，有現貨者可立即交運生產，須特別訂製者，在正常情況約平均需時一個月。

鈕扣及拉鍊等每季採購三至四次，由於劉明先生工作太忙，無法分析上述一批接一批之連續訂購，所屬各生產單位或生產線共同需要之物料，多有重複而造成浪費，如能合併處理，應可減少例行作業手續，提高工作效率，增加供應商的供給意願，甚至可降低進料價格。

劉明先生認為標籤採購是一件很麻煩的作業，其採購價格隨數量多寡而異，如以競標方式採購，價格也許會減少30%，但品質及借用都有問題，不是交不出貨，就是品質有問題需要退換。按規定要求，標籤須顯示每一件衣服編織之成分，至少可抵抗十種以上清潔劑而不褪色之染料，伸縮性或變形限制在5%以內。由於品質要求較嚴，一般供應商多難以製造。

二、管理問題

製造及物料管理或採購部門，距離總公司九十多公里，加上羅總經理的不願授權，作業聯絡不便，再加上人力與設備不足，缺乏交通工具及倉儲設備，採購作業人員多由生產人員兼辦，更是形成問題的主要因素。

三、存量控制問題

劉明先生為求解決物料供應上所存在的種種問題，先從加強存量控制入手。將所有物料分為ABC三類，凡佔年度用量累計達百分之十，而價值累計達百分之七十左右之項目，均列入A類。佔年度用量百分之七十左右，而價值累計不到百分之十的項目，均列入C類，其餘則列入B類。凡列入A類項目如多苯乙稀(polyester)等，則力求存量之減低，

掌握有效之供應來源，以長期合約方式訂購。凡列入C類項目如鈕扣、拉鍊等，則採批發訂購方式，每批以配合倉儲及運輸等因素，力求成本之節省，即盡可能減少採購次數，增加訂購量，以減低購運費，取得優惠價格，避免缺料損失。其他D類則視物料供需的實際情形檢討，每一種物料均設置兩套料卡，登記進料時間、數量、單價及廠牌，以及用料時間、數量及單位，作為控制的基本依據。

所有用料需求，需先提出申請表，由存量控制人員核對庫存，凡有庫存者簽發調撥單，向庫存領料。凡需訂購項目，則依長期合約規定，通知供應廠商如期供料。此一制度實施初期，由於沒有編號，加上規格設計不完整的，人手不足，造成紛亂，影響生產作業及進度。

四、人員選用問題

工廠經理承認他所有工作中，以物料管理花費他的時間最多，也最令他頭痛，他也發現不論物料採購或存量控制，均需要專業知識與必要的編制。他希望能用一位把全部時間放在物料管理作業的副理，但他認為要找一個有經驗的適任人選幾乎不可能，因為公司的作業多變與繁雜，他非常清楚其中困擾與無奈。此外總經理考慮將物料的採購採混合作業方式，即凡各部門共用的物料，則統一訂購。各部門單獨使用的物料，則由各使用或需求者自行採購，以求節省人力，提高作業效果。因此，織布部門主管要留意織維尼龍紗線等之採購；染色部門與銷售部門要磋商染料之採購；包裝及運輸部門決定標簽及紙盒的採購；設計師負責鈕扣、拉鍊及附加物之採購；其他則由採購專員負責並處理簽約及稽催驗收聯繫等例行作業。總經理同意加強物料管理的人手編制，俾能提高存量控制及物料採購的工作效率。

劉朗先生目前的主要工作，正在全力推動物料採購及存量控制的改進作業，積極物色適當人選，策劃編制及作業制度之設計。

附件(二) 西部石油公司之經營管理

西部石油公司成立於1957年，有二十五萬美元的資金是由百萬富翁Victor Eastman投資的，另外還有二十五萬美元則由幾個朋友出資。由幾個大石油公司吸收進來幾個年輕的地質學家，這些人認為在西部石油公司工作對他們而言是個真正好機會，再加上Eastman先生的魄力果敢，在加州北部，西部石油公司開始他們轟轟烈烈的探測工作。很快地，他們便獲得了報酬，他們發現了一個大的天然氣區以及許多藏油豐富的油井。從這些油田得到的厚利，Eastman先生由北美一個國家獲得開採權，但當公司在非洲發現一個大油田時，那些年輕的地質學家便被資遣了。

由於利潤繼續累積，銀行急於貸款給公司，投資者忙於購進股份，西部石油公司獲得了許多相當大的公司，包括(1)大化學公司，這是一家美國工業用化學品及農業肥料大廠家之一，年銷售5億美元(2)Beverly煤炭公司，國內第三大煤礦公司，年銷售3億美元(3)Pen-nant煤氣及石油公司，在歐洲有煉油及零售油業，年銷售3億5千萬美元；以及(4)其他在石油行銷、房地產開發、塑膠原料方面之諸多公司。除此之外，西部石油公司仍繼續在美國及海外探測石油之計劃。

這家公司的成長歷史的確不尋常。在1957年，它的銷售還不滿50萬美金，到了1974年，銷售額升到可觀的27億美元。利潤隨着成長而增，雖則西部石油公司向銀行貸款及其他信用部門貸款甚多，同時已經出售4千多萬新股份給大眾，股票在此期間仍高漲了二十多倍。

1974年利潤水準雖然降低，銷售仍比1973年高了15%。由於公司正大力投資在新油井的探測上，同時由於同行過多及劇烈的價格競爭使得工業化學品幾無利潤可言。因此，西部石油公司高階管理不認為上述現象是個問題。但是，很顯然地，股票市場對西部石油公司稍感不安了。公司的股票在1972年曾提升到美金105元，在1974年却降到25元。但是公司的高階管理並不太擔心，畢竟所有石油和工業化學的股票都遭到同樣股票下跌的打擊。

然而，到了1974年底，不利事件接二連三的發生，的確震蕩了西部石油公司的管理階層。在諸多事件中，最重要的為下列數件：

- (1) 當新的、較大的工業化學公司為保持化學工廠之產能或使其儘可能接近理想而奮鬥時，西部公司的工業化學之利潤仍舊持續下降。
- (2) 1974年，一個工業性煤炭工人的罷工，使煤礦從10月到11月關閉了近兩個月。對利潤的影響超過1千1百萬美元。
- (3) 此外，一個新的國際煤礦安全法案對採礦過程要求嚴格的改變，降低了生產力；同時也要求在只有少數有經驗的雇工之地，僱用許多新的礦工，因此使得公司只好僱用一些沒有經驗的礦工。
- (4) 新的工會合約使得礦工待遇大增。Beverly 煤炭公司發現在高成本低產量下，對大多數已與公司訂定長期合同而每噸煤炭有固定價格的公營事業客戶，公司實在負擔不了增加的成本。煤炭公司管理階層只有以成本增加無法增加產量這一點理由來抗辯這種固定價格的合同。
- (5) 塑膠公司、原料及纖維部門在1974年遭到一千多萬美元的損失，主要因為(1)新工廠設計不佳，且比預期之作業更昂貴(2)新的且遠景甚佳的塑膠皮料不能符合規格，結果客戶只好退回公司

- 。(3)由於測重、檢驗及儲存過程、設備不當，原料成本發生極大的損失。
- (6) 1974年的巨大虧損超過所賺 8 千 8 百萬美元。在一些 3—5 年的油輪之承租上，看不到的虧損達 2 億元。因怕中東問題會導致北美油田供應損失，歐洲作業的總經理為了確保石油能從沙烏地阿拉伯及其他波斯灣產油國運到歐洲去，因而着手這項包租油輪的大膽計劃。1974年，當人們知道這些承諾的真相，同時油輪承租顯然不需要，承租油輪比率因而急劇的下降。當巨大的損失漏洞受到質詢時，人們才發現歐洲部總經理包租油輪純粹是獨斷獨行。由於這項昂貴的決定，他被要求辭職。他據理力爭謂在 Eastman 先生一次海外旅行時，他已經把他的構想告訴 Eastman 先生，同時總裁也表示「看來承租油輪這個主意還好的嘛！」
- (7) 由於許許多多失敗的投資造成了其他失望的事實，一個事業部的總經理贊成花 6 百萬美元在他那一部門的總部建造一棟新的辦公大樓。當這棟大樓快要落成，才發現他那部門正要與另一部門合併，而總部則搬到另一處地方去。一位掌管國外油田溢油井的執行者，遭到了意外的困難而超支 5 百多萬的預算。在總公司任何人都不知道前，錢已被花光，而油井也放棄了。

Eastman 先生堅信必須有一個現代化的總公司組織，他覺得他能注意到西部公司的作業情形，同時總裁的工作本來就是要與各部門及支部之作業保持密切聯繫。Eastman 先生擁有公司的主要決定權，他特別會談判爭取新物件、新石油之租借及開採權。他深深的相信每一事業部及各部門的高級經理應當營運自己那一部門的作業，同時可以依據其部門之盈餘表及資產負債表作基本的判斷。

總公司的主要控制工具便是資本支出的預算編列。每一年，負責財務的副總裁會接見各部門及支部的高級經理，聽聽他們對資本支出的需要。此外，所有部門及支部每三個月要呈遞資產負債表以及盈餘表到總公司。財務部門看完這些報表，接著便製成公司的聯合報表，供銀行及投資者參考。