台北縣某鄉鎮龍X國中疑似因校園周圍有五座高壓電塔，造成多名女教師流產，電力公司表示，龍X國中校區周邊高壓電塔測量電磁場後，數值遠低於環保署規定，對人體健康不致造成影響，電力公司正評估是否將電塔地下化，未在全區問題未解決，需積極協調處理。

截至 91 年 5 月底止，總計有六十二名女教師的龍X國中，有廿五人曾經懷孕，但高達十七名懷孕教師因不同因素流產，校方及外界將流產原因指向校園周邊鄰近教室的五座電力公司高壓電塔。

電力公司表示，龍X國中校區周邊的輸電線路，屬於六萬九千伏特的高壓線路，其中有五座電塔位
於圍牆邊緣，該線路原經過校區，為配合建校及避免影響校地完整，於 83 年經學校同意遷至圍牆邊緣。

電力公司指出 91 年 4 月派員至龍X國中測量電磁場，在輸電線路附近測到的最高值不超過一毫高斯，均遠低於我國環保署規定之 8.3 毫高斯以及國際非電磁波影響協會建議值一毫高斯。

電力公司指出，電磁場為能量極弱的非游離輻射，不足以破壞生物細胞分子，對人體之健康應不致造成影響；一般來說，環境變電設備之磁場最強處是其入電處及出電處，距離稍遠則磁場就降低很多，和自然背景值差不多，許多近距離家用電子器磁場強度高於電力公司設備，如距離吹風機三公分所測得的電磁場就有四十到二毫高斯，電視也有廿五到五百毫高斯，但隨著距離增加，強度不降得很快。

電力公司表示，目前電力公司正積極與地方官員、地方民代、校方與地主共商評估高壓線路下地案，不過因為地主要求電力公司不能購買地化所需土地，必須連土地全部購買，電力公司近期將再與地主協商，如果無法達成共識，可能會採取部分電塔地下化拆移方案，希望在年底前完成方案評估。

個案問題
一、請評論那一個團體或單位或個人將是本個案的受益人？受害人？
二、請評論什麼是企業的社會責任？若企業責任與營運效果互相衝突，您如何做一抉擇？
三、對電力公司最後的評估決策，您有什麼建議？請解釋您對此建議所持之論點，同時說明如果電力公司採取這樣的決策，將會有那些團體或單位或個人受到影響。

Part II. 30%

除了家族企業外，主管的偏心絕大多數都不是故意的。大部份都是因為每個人做事方法不同，而產生了「偏心」的問題。試想，做事按部就班的成員遇上了一位強調速度的上司，或是工作細心的成員遇到了重視結果導向的主管，就容易有不受欣賞的結果產生。工作方式不同的成員容易讓主管「指正」，相較於與上司同步的同事，被指正的員工就會感到主管偏心。一旦部屬感到主管偏心，就會影響部屬的工作士氣、無法抓住工作的標準或績效上的自我評量檢討，甚至因而喪失了自信心，更讓主管無法欣賞，造成惡性循環。主動與主管溝通。主管就會列舉出你的問題或是對你工作的期望與看法。當然還有其它方法。就這個問題(主管的偏心)你個人有甚麼建議或處理原則？
Part III. 20%
Fearing rivalry with China, free trade agreements are suddenly the rage in Japan.
By Audrey McAvoy TOKYO, AP

Suddenly, free trade agreements are all the rage in Japan.

Before a pact with Mexico last month, Japan had signed just one trade agreement, with Singapore in 2001. But by year's end it hopes to wrap up talks with Thailand, Malaysia, and the Philippines.
It also wants a trade deal with South Korea in 2005 and has begun negotiating with Indonesia.

After years of sparring between farmers who want to keep cheap foreign produce out and industrialists eager to export more, free traders appear to be gaining the upper hand in a country with a long history of erecting walls around its markets.

Toyota Chairman Hiroshi Okuda, who also heads Japan's most powerful business lobby, said he was "extremely delighted" by Japan's deal to liberalize trade with Mexico. Prime Minister Junichiro Koizumi hailed the pact as "very meaningful."

Few expect the haggling over how open Japan will be to Thai rice or South Korean beef to be easy. Japan is home to 2 million-plus politically influential farmers keen on protecting their livelihoods. But a realization is spreading that Japan needs to break down trade barriers to keep with the times. The biggest reason for the shift is China, which has already signed free trade pacts with 10 countries in Southeast Asia — including some of Japan's most important trading partners. At stake is Japan's influence, or even relevance, as an economic power.

"The fear of being left behind, of 'missing the bus,' has really accelerated the process," said Toshiya Tsugami, a senior fellow at REITI, a government-funded think tank. "The signing of free trade agreements between China and the ASEAN countries was a big shock."

By concluding individual free trade deals with all of the countries in the Association of Southeast Asian Nations by 2010, Japan hopes to directly counter the China challenge. The prime minister's office says a free trade pact with ASEAN would add as much as 2 trillion yen (US$18 billion) to Japan's economic output and create as many as 260,000 jobs.

China, however, already has a headstart. It launched its free trade zone with ASEAN this year and by 2010, the two sides are due to eliminate nearly all tariffs on goods and liberalize trade in services.

As long as Japanese goods are slapped with high tariffs in Southeast Asia, the costs of products assembled in local factories from parts made in Japan will stay high, making them less competitive. In response, manufacturers would shift more production out of Japan, adding to the deterioration of Japan's manufacturing base, said Tsugami.

Koizumi has been listening to such warnings.

His Liberal Democratic Party, long the bastion of farmer-coddling lawmakers, last year established a committee to promote free trade agreements. The prime minister also convened his first Cabinet meeting on free trade this week.
"The government and the ruling party have become much more forward-looking about the importance of free trade to Japan," said Keiichi Nagamatsu, managing director of Nippon Keidanren, the lobby headed by Okuda.

Nagamatsu said Tokyo should eventually try to sign a pact with Beijing, given the close economic ties between the countries. Beyond simply being a regional rival, China is Japan's second-largest export market after the United States and its largest source of imports.

Of course, enthusiasm alone will not ensure Japan's free trade negotiations go smoothly. A general reluctance to welcome foreign workers on a large scale—a key demand of the Philippines, which wants Filipino nurses to be allowed to care for Japan's elderly—may obstruct negotiations. So may resistance from farmers.

Toshio Yamada, who directs trade policy for Japan's largest farmers' organization, says rice, sugar and chicken will be likely sticking points in Tokyo's talks with Thailand. Mangoes and bananas, meanwhile, may complicate talks with the Philippines.

Some farmers, though, are starting to realize foreign trade could help them.

This January, the Japan Fruit Growers Associations shipped high-grade Aomori apples to Shanghai for the first time. At about 10 times the cost of the locally grown variety, sales were slow. But the association is thinking long-term.

"Apple producers are trying really hard on the belief this could be a good business opportunity," said Hideaki Suzuki, a manager at the association. "We're trying to develop the market."

**Having read the article, what would be your comments? Your comments should reflect the implications to the development of Taiwan in the future.** (可用中文作答)

**Part IV. 20%**

蔡大明擔任某一上市公司的財務長，該公司主要營運範疇為代理國內外遊戲軟體。某一日，總經理指示其先向第一銀行短期借款新台幣5千萬，再以此5千萬向台新銀行承作一年期之定期存款。同時將定存單交予旗下一家未公開發行之子公司，由該子公司再向建華銀行辦理定存質押，並且將質押所得之資金在集中交易市場上為母公司護盤。由於近期股市空頭大行其道，致使護盤資金血本無歸。年底將屆，面臨會計師即將進行年度查核，蔡大明向子公司要求定存單，可是子公司苦於沒有資金可以向建華銀行購買質押存單，所以無法歸還。此外，公司的營運狀況不佳，資金日漸窘迫，蔡大明心中不由得焦急起來，回想起念研究所時，老師曾對同學說過經營者應”對得起手邊資源”時，腦海猶豫著是否還要再向銀行借款來填補這個黑洞？你是蔡大明的好友，他來請教你。你會如何建議他？