1.25%
某公司研發部，研究某項產品已進行了二年半，日前已做50個樣品交給客戶做測試，
預定五月底要做試產（pilot run），七月一日開始大量生產二萬套。這個研發小組共有
七個人，二年半來已經過全面接觸，沒有一位是原初的設計者。競爭公司在半年前
即已做出開始量產，而此產品的生命週期並不長，若不把握機會就賺不到錢了。現在
該公司決定要技術轉移，老闆認為已研究二年半尚未確定能否成功，不如停止研
發接受。技術轉移，立刻開始量產，還能把握機會賺一票。如果您是總經理的主管，而
您的部屬希望給一些時間，並且自動的積極的趕工加班，可是老闆希望停止研發，
請問您如何處理？

2.25%
如果某客戶已簽下訂單預定於D日交貨，到了那一天他並沒來拿貨。剛好另一客戶需
要同樣的貨，希望能先給他，您是否會先交貨給後者？不巧過了兩天前一個客戶未交
貨，而您做出來的貨已交給後訂約者，您該怎麼辦？

3. 25%
AMSTERDAM, Netherlands (AP) -- Technology conglomerate Royal Philips Electronics NV said Monday its fourth-quarter
net profit more than doubled due to one-time gains and lower tax costs, even as sales slipped due to weakness at its
consumer electronics division.

Philips, which also makes high-end medical equipment, light bulbs and household appliances, posted a net profit of 680
million euros ($882 million), up from 332 million euros a year earlier, when it paid a one-time tax charge of 240 million euros
as it holds in Taiwan-based chipmaker TSMC Ltd.

The earnings included an additional one-time gain of 120 million euros ($167 million) from the sale of its semiconductor
division, which was bought by a consortium of private investors led by Kohlberg Kravis Roberts & Co. in August. Total
proceeds from the sale were 4.3 billion euros ($5.58 billion), with the rest booked in the third quarter.

Fourth-quarter sales fell by less than 1 percent to 8.13 billion euros ($10.6 billion) from 8.15 billion euros -- but Philips
restated the year-earlier figures from 9.52 billion euros to reflect the sale of the semiconductor division.

Philips' Chief Executive Gerard Kleisterlee said in a statement that after the sale of the chip division, Philips was entering "a
new period in the company's history" in which earnings would be less volatile.

"This transaction completed efforts to transform Philips into a stable company built around our brand, with leading market
positions in virtually all areas in which it is active," he said.

Philips shares fell 0.7 percent to 29.17 euros ($37.28) in Amsterdam trading.

Sales dropped 6 percent to 3.26 billion euros ($4.23 billion) at the company's consumer electronics division, still its largest
by sales, "where focus remains on margin generation," Philips said. The division reported operating profit up 10 percent to
259 million euros ($336 million).

Philips' medical division -- now its most profitable -- reported operating profits up 16 percent to 311 million euros ($404
million), while operating profits at its lighting and household appliance activities both declined slightly.

Kleisterlee called the results "strong," though the company cautioned that the consumer electronics division will continue to
feel margin pressure as supplies of flat-panel televisions exceed demand.

This was "of no concern whatsoever" for the company's financial goals, Kleisterlee told reporters on a conference call.
"Consumer electronics is not the division that makes or breaks Philips."
The company targets sales growth of 5 percent to 6 percent in 2007, with margins of 7.5 percent.

Philips will buy back 1.6 billion euros ($2.1 billion) of shares in 2007, and plans to increase its dividend policy, aiming for 40 percent to 50 percent of earnings instead of 25 percent to 38 percent.

In concrete terms, the company will propose a dividend of 60 euro cents (77 cents) for 2006, up from 0.44 euros in 2005, Philips said.

Full-year earnings came to 5.38 billion euros ($6.96 billion), up from 2.87 billion euros, including the 4.3 billion euros gain from the semiconductor division sale. Full-year sales rose 6 percent to 27 billion euros ($35 billion) -- but semiconductor sales were stripped from that figure.

Amsterdam-based Philips retained a 19.9 percent stake in the semiconductor business. It also owns 33 percent of South Korean LCD panel maker LG Philips LCD Co. Ltd., and 16 percent of TSMC.

Kleisterlee said Monday he would use any proceeds from selling these stakes for more share buybacks or acquisitions.

Phillips組織與業務發生甚麼變化？試評論它的決策。

4. 25%

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。由於母公司股價一直跌，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，蔡大明向子公司要回定存單，可是子公司苦於沒有資金可以向建華銀行贖回質押存單，所以無法歸還。此外，公司的營運狀況不佳，資金日漸衰竭，蔡大明心中不得愁煩起來，腦海猶豫著是否還要用銀行借款來填補這個黑洞？蔡大明今來就教於你，你如何分析一條生路給他？