

19.- REGISTRO

20.- MOTIVAR, ANIMAR

21.- SE PAGA

22.- TIENDE

23.- LIGERAMENTE

24.- ES PAGADERO

V.- TRANSLATE INTO SPANISH (COMPREHENSION READING)

THE EMERSON EMPIRIC PLAN

The Emerson Empiric Plan. Under this plan, the relative efficiency

of employees is computed each week and a bonus paid depending upon the

efficiency attained. A standard time is established for each job by time

study, and during each week a record is made of the number of hours each

worker takes to complete the jobs.

The efficiency of each employee is then determined by dividing

actual hours into standard time. Thus, if a worker takes five hours to

complete a job for which the standard time is four hours, his efficiency is

80 per cent. Up to 67 per cent efficiency the worker is paid at his time

rate, and from this point up to 100 per cent efficiency a bonus is payable,

as shown in figure 77. At 70 per cent efficiency the bonus is 1 per cent;

at 80 per cent efficiency, 4 per cent; at 90 per cent efficiency, 10 per cent

and at 100 per cent efficiency, an additional bonus of 1 per cent is paid

for each additional 1 per cent increase in efficiency.

This plan, while classified as selective, is only mildly so. For output

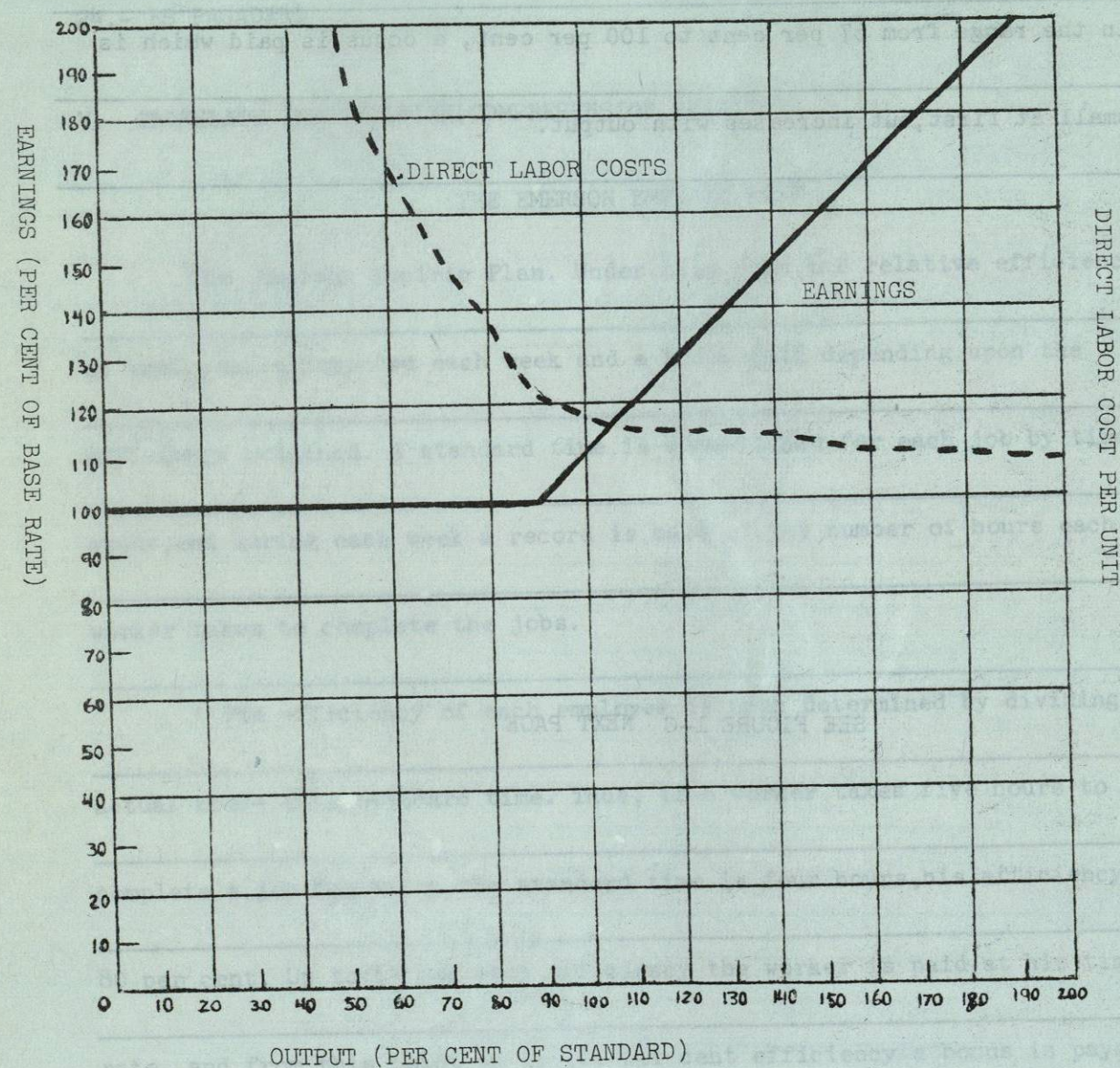
in the range from 67 per cent to 100 per cent, a bonus is paid which is

small at first, but increases with output.

SEE FIGURE 1-C NEXT PAGE

FIGURE 1-C

EARNINGS AND DIRECT LABOR COSTS UNDER
THE EMERSON EMPIRIC SYSTEM.



The major advantage of the Emerson Plan lies in its emphasis upon

efficiency. Comparisons can be readily made from week to week and between

employees. Its main disadvantage is its complexity, which tends to make the

plan difficult to explain to employees and to make earnings far from simple

to compute. It may be applicable where it is desired to educate employees

on the need for efficiency.

Figure 1-C illustrates earnings and direct labor costs as they vary

with efficiency in the Emerson plan has been simplified by paying base

rate up to 80 per cent and a 1 per cent increase in earnings for each 1

per cent increase in efficiency above that point. Where this occurs it is

actually a standard hour plan with incentive beginning at 80 per cent

efficiency.

VI.- ANSWER THE FOLLOWING QUESTIONS.

1.- What's the name of this reading?

2.- Under this plan, what is computed?

3.- How often is it computed?

4.- What is established for each job by a time study?

5.- How is the efficiency determined for each employee?

6.- What is the percentage of bonus received by the worker at the levels 70, 80 and 90% efficiency?

7.- What is the percentage of bonus received by the worker at the levels of 100% efficiency?

8.- What happens above 100 per cent efficiency?

9.- What's the major advantage of the Emerson plan?

10.- What's its main disadvantage?

VII.- WRITE THE CORRECT ANSWER, CHOOSING IT FROM THE LIST BELOW:

1.- What is a business organization composed of?

2.- What is each component called?

3.- What are the results of the failure of one subsystem?

4.- How many subsystems are there in the example?

5.- Does each subsystem have its own objective?

A) IT COULD HAMPER THE FUNCTIONING OF THE OTHER SUBSYSTEMS.

B) YES, IT DOES.

C) THERE ARE TWO

D) IT IS CALLED A SUBSYSTEM.

E) THERE ARE SEVEN

F) IT IS COMPOSED OF MANY INTERRELATED ACTIVITIES OR COMPONENTS.

CHAPTER THREE

"PURCHASING".

VOCABULARY

I.- PRONUNCIATION PRACTICE

REPEAT AFTER YOUR TEACHER:

- | | |
|--------------------|----------------------|
| 1.- AS SOON AS | 16.- PAYMENT |
| 2.- AVAILABLE | 17.- PROVIDES |
| 3.- COUNTS | 18.- PROCUREMENT |
| 4.- DISBURSEMENT | 19.- PURCHASING |
| 5.- DRAWING UP | 20.- RAW MATERIALS |
| 6.- EXTENSION | 21.- REQUESTING |
| 7.- FILED | 22.- RECORDING |
| 8.- FOOTINGS | 23.- REGARDING |
| 9.- GOODS | 24.- RECEIVING CLERK |
| 10- INVOICE | 25.- SALES |
| 11- ITEMS | 26.- SHIPMENT |
| 12- IS SENT | 27.- SIZED |
| 13- (TO) MAKE SURE | 28.- SOURCE |
| 14- ONCE | 29.- STOCKROOM |
| 15- ON HAND | 30.- SUPPLIES |
| | 31.- SUPPLY |
| | 32.- WEIGHS |

II.- MEMORIZE:

- 1.- DISBURSEMENT: DESEMBOLSO, PAGO.
- 2.- DRAWING UP: REDACTAR, EXTENDER.
- 3.- EXTENSION: PRORROGA
- 4.- FOOTINGS: RELACIONES, CONDICIONES
- 5.- FORWARDS: REMITE, EXPIDE.
- 6.- FREIGHT: FLETE
- 7.- INVOICE: FACTURA
- 8.- (TO) MEET: SATISFACER.

9.- RAW MATERIALS: MATERIA PRIMA.

10- STOCKROOM: ALMACEN, DEPOSITO DE MERCANCIAS.

11- SUPPLIES: PROVISIONES

12- SUPPLIER: PROVEEDOR

13- SUPPLY: APROVISIONAMIENTO.

III.- LOOKING UP IN YOUR DICTIONARY, TRANSLATE THE FOLLOWING EXPRESSIONS:

- 1.- AS SOON AS _____
- 2.- AVAILABLE _____
- 3.- COUNTS _____
- 4.- DISBURSEMENT _____
- 5.- DRAWING UP _____
- 6.- EXTENSION _____
- 7.- FILED _____
- 8.- FOOTINGS _____
- 9.- FREIGHT _____
- 10- FORWARDS _____
- 11- GOODS _____
- 12- INVOICE _____
- 13- ITEMS _____
- 14- IS SENT _____
- 15- (TO) MAKE SURE _____
- 16- (TO) MEET _____
- 17- ONCE _____
- 18- ON HAND _____
- 19- PAYMENT _____
- 20- PROVIDES _____
- 21- PROCUREMENT _____
- 22- PURCHASING _____
- 23- RAW MATERIALS _____
- 24- REQUESTING _____
- 25- RECORDING _____
- 26- REGARDING _____
- 27- RECEIVING CLERK _____

- 28.- SALES
- 29.- SHIPMENT
- 30.- SIZED
- 31.- SOURCE
- 32.- STOCKROOM
- 33.- SUPPLIES
- 34.- SUPPLIER
- 35.- SUPPLY
- 36.- WEIGHS

IV.- WRITE THE FOLLOWING EXPRESSIONS IN ENGLISH:

- 1.- ALMACEN
- 2.- APROVISIONAMIENTO
- 3.- ARCHIVADO
- 4.- ARTICULOS
- 5.- ASEGURAR
- 6.- CLASIFICADO
- 7.- COMPRA
- 8.- CONDICIONES
- 9.- CONSIDERANDO
- 10- CUENTA
- 11- DISPONIBLE
- 12- EMBARQUE
- 13- EN EXISTENCIA
- 14- FACTURA
- 15- FLETE
- 16- MATERIA PRIMA
- 17- MERCANCIAS
- 18- OBTENCION
- 19- ORIGEN
- 20- PAGO
- 21- PAGO, DESEMBOLSO
- 22- PESA
- 23- PRORROGA

- 24.- PROVEE, PROPORCIONA
- 25.- PROVEEDOR
- 26.- PROVISIONES
- 27.- RECIBIDOR
- 28.- REDACTAR, EXTENDER
- 29.- REGISTRANDO
- 30.- REMITE, EXPIDE
- 31.- SATISFACER
- 32.- SE ENVIA
- 33.- SOLICITANDO
- 34.- TAN PRONTO COMO
- 35.- UNA VEZ
- 36.- VENTAS
- 37.- REDACTAR, EXTENDER
- 38.- CLASIFICADO
- 39.- PAGO, DESEMBOLSO
- 40.- SOLICITANDO
- 41.- ALMACEN
- 42.- FACTURA
- 43.- DISPONIBLE
- 44.- PROVEEDOR
- 45.- OBTENCION
- 46.- PAGO
- 47.- PRORROGA
- 48.- EMBARQUE
- 49.- MERCANCIAS
- 50.- RECIBIDOR
- 51.- SE ENVIA
- 52.- CONDICIONES
- 53.- REGISTRANDO
- 54.- UNA VEZ
- 55.- SATISFACER
- 56.- FLETE