

Provided by
ACCA Research Institute



ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第一讲

ACCA Lecturer: Tom Liu





Business organisation and their stakeholders

Topic List

- 1 Purpose of business organisations (商业组织的目的)
- 2 Types of business organisation (商业组织的类型)
- 3 Stakeholder goals and objectives (利益相关者目标与目的)



Purposes of Business Organisation

An organisation is: 'a social arrangement which pursues **collective goals**, which **controls** its own performance and which has a **boundary** separating it from its environment'.

组织，是社会性的协定。在这种协定内，人们追求着共同的目标，控制着其自身的活动。同时，这一协定是有边界的，这边界将其与其周围环境区分开。

关键字：

Collective goals

Control

A boundary



Purposes of Business Organisation

Why do organisations exist? - *more productive.*

组织为什么要存在？

- overcome people's individual limitations
- enable people to specialise in what they do best. (各司其职)
- save time, because people can work together or do two aspects of a different task at the same time. (同一时间两个人做事)
- accumulate and share knowledge.
- enable synergy: by bringing together two individuals their combined output will exceed their output if they continued working separately. (协同效应, $1+1>2$)



How organisations differ

最重要的两个标准：

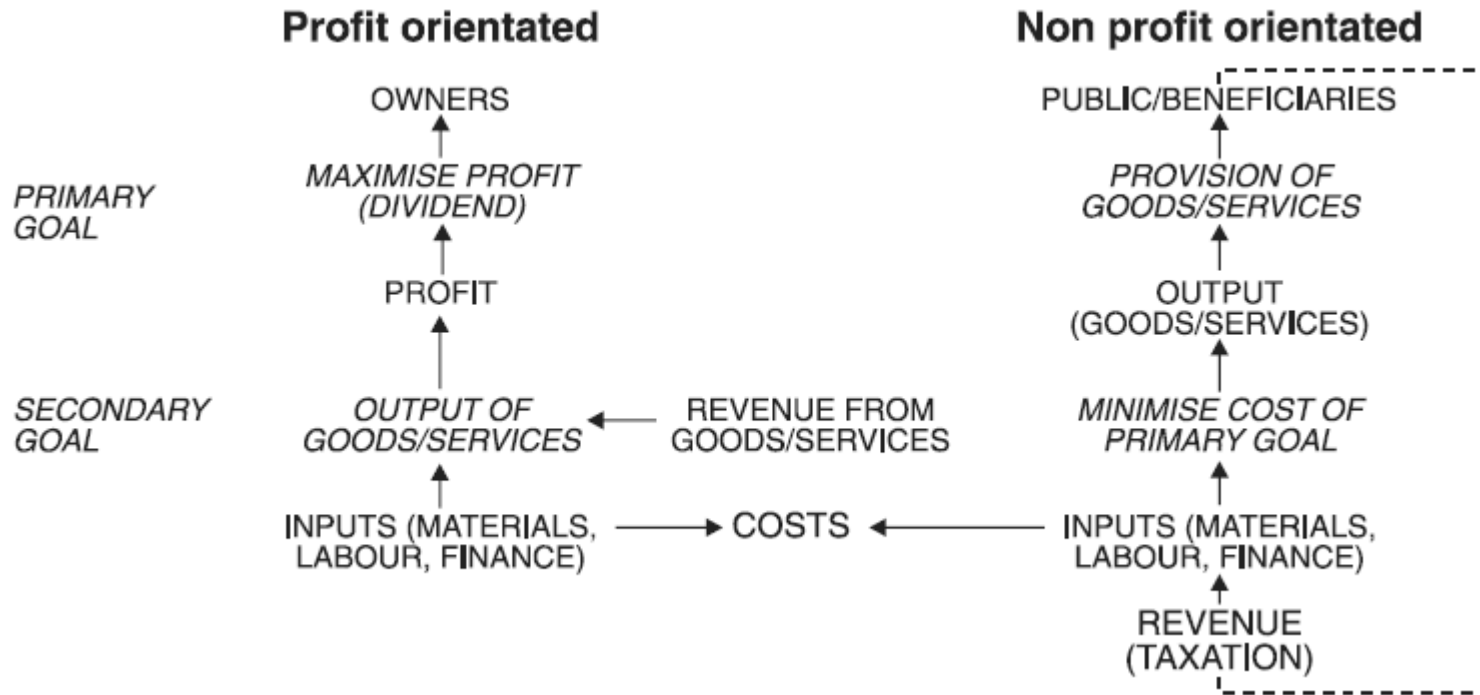
- Ownership (属于谁？)
- Profit or non-profit orientation (赚不赚钱？)

其他标准：

- Control (所有者控制还是经理人控制？)
- Activity (从事什么工作？)
- Legal status (有无独立法人地位？)
- Size
- Sources of finance (银行的钱基本都是借来的，普通公司则不是)
- Technology



Profit vs not-for-profit orientation



收入导向的组织首要目标 (Primary Goal) 是利润最大化 (分红最大化/股东收益最大化) ，次要目标 (Secondary Goal) 产出产品和服务 (Revenue) ，同时节省开支 (Cost)

非收入导向的组织首要目标是提高公共福利，增强服务水平，加大产出，次要目标是节省成本。



Private vs public sector

社会上各式各样的组织，都可以分成以下两类：

Private sector. Organisations not owned or run by central or local government, or government agencies (私营部门，不由政府及其代理人所有和运营的组织)

Public sector. Organisations owned or run by central or local government or government agencies (公立部门，由政府及其代理人所有和运营的组织)

政府代理人：政府有时会把一些公共事业部门（例如图书馆、医院、公租房社区）外包给一些专业组织进行打理，这些专业组织就是政府代理人。

这些专业组织可能是私人的，但这并不影响被管理部门作为公立部门的根本属性。



Private vs public sector

Private sector

Concept : 独立法人 (Independent Legal Entities)

Limited company就是最典型的独立法人组织。

A limited company has a separate legal personality from its owners (shareholders). The shareholders cannot normally be sued for the debts of the business unless they have given some personal guarantee.

(有限责任公司欠的钱是公司欠的钱，公司的股东不承担偿还责任，除非他们以个人名义进行了担保)

The ownership and control of a limited company are legally separate even though they may be vested in the same individual or individuals.

(有限责任公司的所有权和经营权在法律上是分离的，但有可能统一于一个人身上。)

Types of limited company

- Private limited companies
- Public limited companies



Private vs public sector

Types of limited company

- Private limited companies
- Public limited companies

Difference	Private limited companies	Public limited companies
Number of shareholders	少	很多
Transferability of shares	很少转移	可以向大众出售
Directors as shareholders	董事一般持有大部分股份	董事一般持有少部分股份
Source of capital	<ul style="list-style-type: none">• 发起人自有资金• 天使投资• 商业团体	<ul style="list-style-type: none">• 机构投资者• 大众



Private vs public sector

Advantages and disadvantages of limited companies

Advantages

- More money is available for investment. (钱更多)
- Risk is reduced for investors thanks to limited liability. (风险更低)
- Ownership is legally separate from control. Investors need not get involved in operations. (投资人不一定要介入管理)
- No restrictions on size apply. Some companies have millions of shareholders. (没有规模限制)

Disadvantages

- Legal compliance costs. Because of limited liability, the financial statements of most limited. (法律合规成本)
- companies have to be audited, and then published for shareholders. (信息要披露, 要被审计)
- Shareholders have little practical power, other than to sell their shares to a new group of managers, although they can vote to sack the directors. (股东的权利往往较小)



Private vs public sector

Public sector

Run by government and local government.

For example: Army, government department, most school and university

Key characteristics

- Accountability (最终归政府)
- Funding (Raising taxes, Making charges, borrowing)
- Limited resources (资源有限)



Non-governmental organisations

- 最典型的NGO——红十字会

主要特点：

1. 独立于政府（或不直接关联与政府）
2. 非盈利，专注于公共事业



Co-operative societies and mutual associations

合作社和互助社团

Co-operatives are businesses owned by their workers or customers, who share the profits. Here are some of the features they have in common.

- Open membership
- Democratic control (one member, one vote)
- Distribution of the surplus in proportion to purchases (贡献公积金用于采购)
- Promotion of education

例子：信用合作社、私人网球俱乐部。



Types of Organisation

Classification of Organisations

	goal	profit	Not for profit
ownership			
Individual		Sole trader	
shareholders		Limited company	
government		Some public sectors eg. Post office	Some public sectors eg. Army
members		Co-operative and mutual association or partnership	Non-governmental organisation



Stakeholders

Stakeholders are those individuals or groups that, potentially, have an interest in what the organisation does. These stakeholders can be within the organisation, connected to the organisation or external to the organisation.

利益相关者是那些与组织存在利益相关的团体或者个人，这些利益相关者既可以在组织内，也可以与组织密切联系，也可能在组织外部。

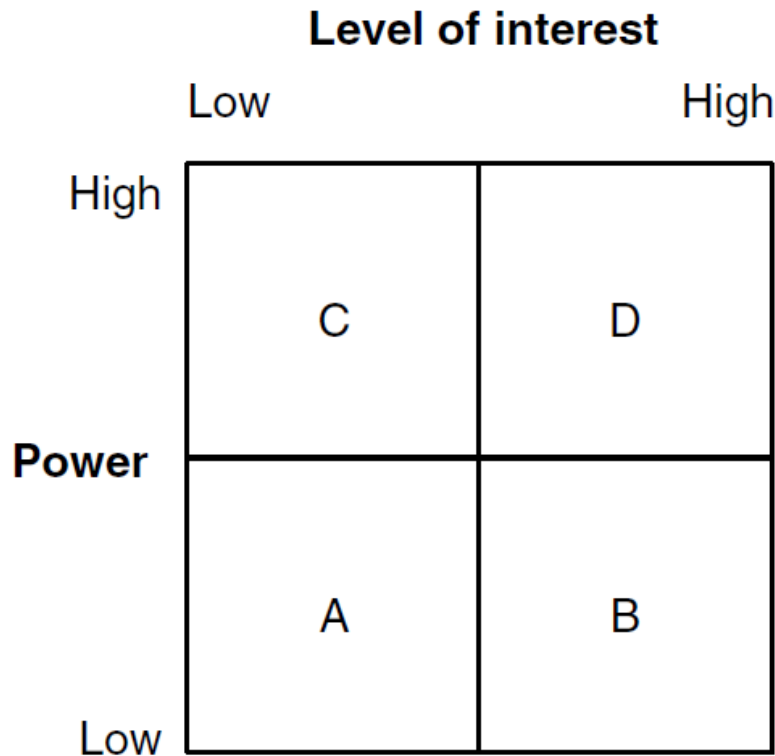


Classification of Stakeholders

Approaches of classification	First approach	Second approach
Stakeholders		
Managers and employees	Internal stakeholders (内部的)	Primary stakeholders (有合同关系)
Shareholders and bankers	Connected stakeholders (外部有合同关系的)	
Suppliers and customers		
Government	External stakeholders (外部无合同关系的)	Secondary stakeholders (无合同关系)
Interest/pressure group		
Professional bodies		



Mendelow matrix



Power: 能对组织施加影响的程度。
Interest: 施加影响的意愿有多大。

一个是能，一个是想

- D Key player (既能又想)
- A Minimal effort (不能又不想)
- C Keep satisfied (能但不想)
- B Keep informed (不能但想)

ACCAspace

Provided by
ACCA Research Institute



Thank You!

