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ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第二讲

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The Business Environment Part I

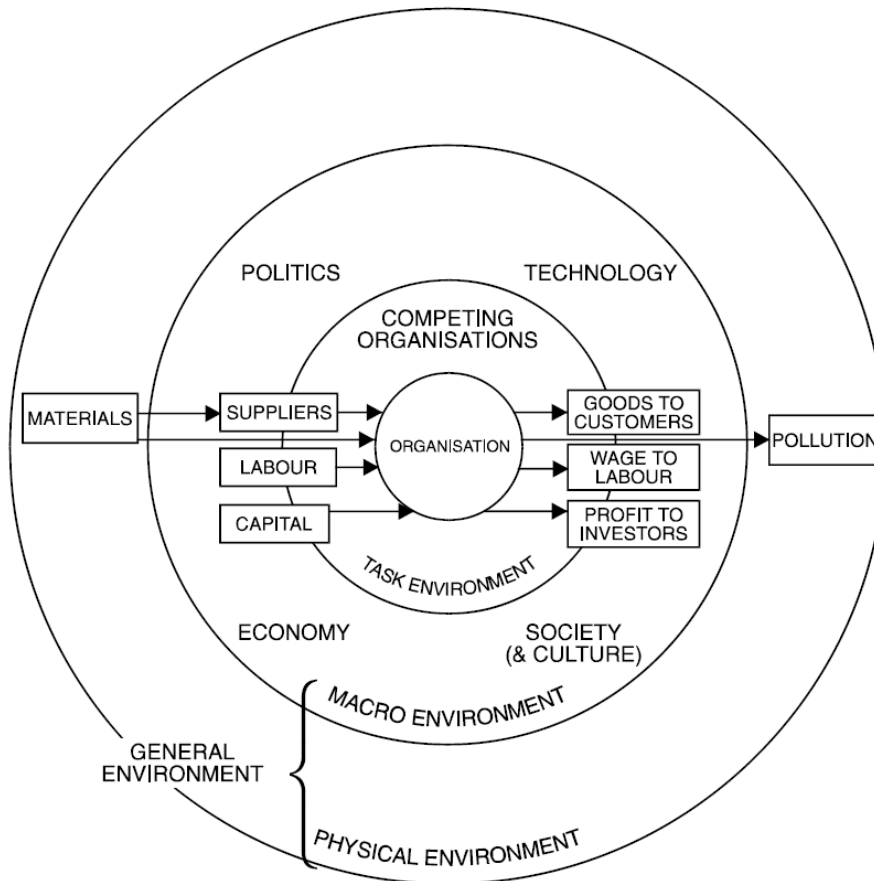
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Analysing the business environment

The environment is **everything** that surrounds an organisation, **physically** and **socially**.



由内到外：

组织本身

经营环境（产业层面上的环境）

宏观环境（经济政治文化技术层面的环境）

物理环境（整个以物质形态存在的环境）



The political and legal environment

The political environment affects the firm in a number of ways. (政府如何影响企业)

- A basic legal framework generally exists. (政府指定的法律法规框架)
- The Government can take a particular stance on an issue of direct relevance to a business or industry. (政府对特定问题的立场有时会直接影响某个产业或公司，例如：美国枪支管制的松紧对军火商的影响。)
- The Government's overall conduct of its economic policy is relevant to busines. (政府制定的宏观经济政策也会对公司的商业活动产生影响)



The political and legal environment

Influencing government (企业如何影响政府)

- They can employ lobbyists to put their case to individual ministers or civil servants. (Lobbyists 说客 , 例如《纸牌屋》里的Remy)
- They can give MPs non-executive directorships, in the hope that the MP will take an interest in all legislation that affects them. (让政府官员进他们的董事会担任独立董事)
- They can try to influence public opinion, and hence the legislative agenda, by advertising. (通过影响民众间接影响政府)





Political risk and political change

Political risk

For example : Political chaos, corruption and nationalisation

Political change

For example :

Legislation, government elections, EU, WTO



Employment protection

《劳动者保护法》是对企业影响非常重大的法律之一。

Concepts

- Retirement (退休)
- Resignation (辞职)
- Dismissal (解雇)
 1. Wrongful dismissal (breaches the contract of employment , 违约)
 2. Unfair dismissal (without good reason , 没有违约 , 但解雇理由不公正)
- Redundancy (冗员)
 1. The employer has ceased to carry on the business at all or in the place where the employee was employed. (公司全部关闭或部分关闭导致的人员冗余。)
 2. The requirements of the business for employees to carry out work of a particular kind have ceased or diminished or are expected to. (流程改进 , 技术进步导致的人员冗余。)



Data protection and security

《私人数据保护法》是对部分企业影响比较重大的法律之一。

不少公司会在经营过程中获取客户的私人信息，比如阿里巴巴、百度、顺丰，公司有义务进行保密，不能未经允许将信息出售或透露给第三方。

Important concepts

- **Personal data** is information about a living individual, including expressions of opinion about them. Data about organisations is not personal data.
- **Data users** are organisations or individuals who control personal data and the use of personal data.
- **A data subject** is an individual who is the subject of personal data.



Health and safety & Consumer protection

《劳动者健康与安全法》和《消费者保护法》也是对企业影响比较重大的法律。

企业有义务保障劳动者的健康与安全，有义务保护消费者的合法权益。知道这两个法律的存在就好，别的不用看了。

法律这个版块里最重要的是《劳动者保护法》。



Social and demographic trends

- Population and the labour market (人口数量，人口结构的变化，对劳动力市场有深刻长远的影响)
- Family life cycle (人口生老病死更替的规律)
- Social structures and class (收入水平、受教育程度、背景)



Cultural trends

- Health and diet issues (人们越来越关心健康问题)
- Women in work (职场中，对女性的尊重日益提升)
- Environmentalism (环境保护问题日益得到重视)



The impact of technology on organisations

近年来对商业影响程度最深最广的技术便是IT技术，这一部分课本着重讲的是IT技术进步带来的管理变革。

重要概念：管理幅度（Span of control）

管理幅度就是单个人可以直接管理的员工数。在过去，没有IT技术，一个管理者能直接管10个人就够不错。后来有了手机，有了电子邮件，一个人可以管几十人甚至上百人了。管理幅度的增大，导致了企业的扁平化。

怎么理解？假如底层员工10000人，如果1人管10人，那么得有五个管理层级：一个总经理管十个副经理领导，每个副经理分别再管十个车间经理，每个车间经理管十个监工，每个监工管十个工人。

如果1人可以管100人，那就只需要三个管理层级：一个经理管一百个车间经理，每个车间经理管一百个工人。

管理层级多的，我们叫其tall organisation，information system is decentralised
管理层级少额，我们叫其flat organisation，information system is centralised.



The impact of technology on organisations

Homeworking and supervision

IT技术还使得部分工作得以在家里进行，员工不用去上班。但这也带来了监管上的一些问题。

Outsourcing (外包) 把一些非核心业务交给别人来做。

外包主要考点就一个，外包的好处和坏处。

Advantages

- Save costs (提供外包服务的公司具有规模经济优势，成本小，收费少)
- Professional (提供外包服务的公司往往更专业)
- Flexibility (提供外包的公司往往可以提供十分多样的服务)
- Experience (外包公司的专家见多识广)

Disadvantages

- Confidential (请外包公司做事，有损公司的保密工作)
- Competitive advantage (请外包公司做事，容易失去部分竞争力)
- Cost (请外包公司做事，由于信息不对称，费用也可能很高)



Environmental factors

对环境问题的关注会增加公司的成本。

- Waste management (额外的管理负担)
- Compliance costs (合规成本)
- Legal costs and fines (法律成本和罚款)
- Public/customer perception (有的客户对公司的环保工作非常重视)

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Thank You!

