

Provided by
ACCA Research Institute



ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第三讲

ACCA Lecturer: Tom Liu





The Business Environment Part II

Topic List

- 1 Analysing the business environment
- 2 The political and legal environment
- 3 Employment protection
- 4 Data protection and security
- 5 Health and safety
- 6 Consumer protection
- 7 Social and demographic trends
- 8 Cultural trends
- 9 The impact of technology on organisations
- 10 Environmental factors
- 11 Competitive forces
- 12 Converting resources: the value chain
- 13 Competitive advantage – Porter's five forces model



Competitive forces

SWOT analysis

Internal appraisal: strengths and weaknesses

内部讲的是优势和劣势

External appraisal: opportunities and threats

外部讲的是机会和威胁

Resource-based strategies

以发挥内部优势，弥补内部劣势为出发点设计策略

Positioning-based strategies

以抓住外部机会，规避外部威胁为出发点设计策略

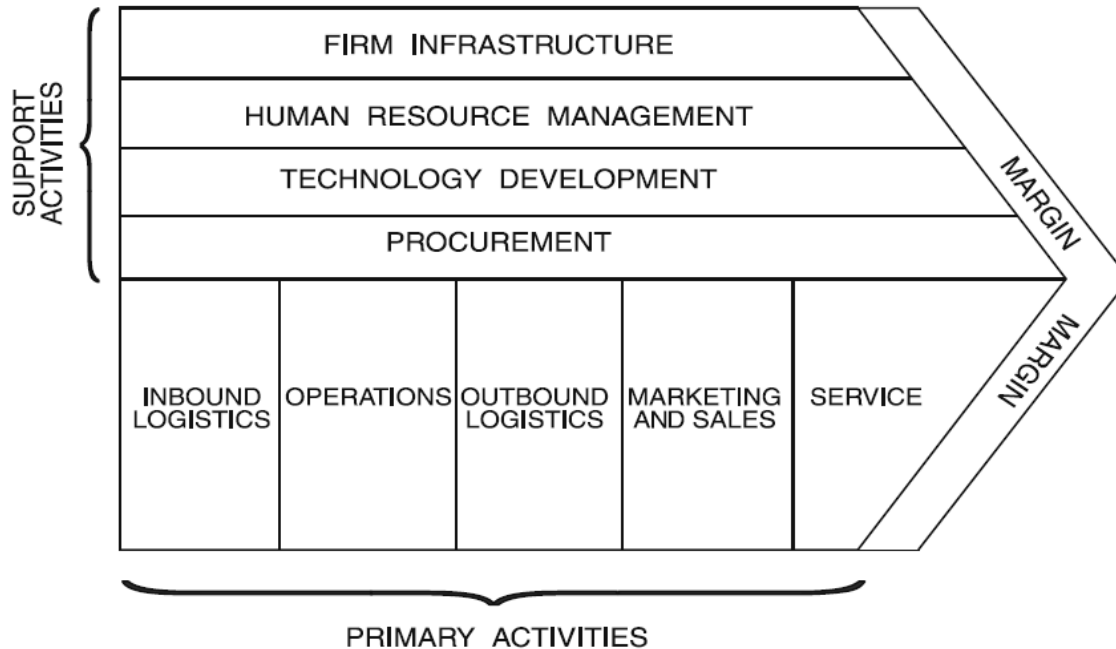


Converting resources: the value chain

Value activities are the means by which a firm creates value in its products.

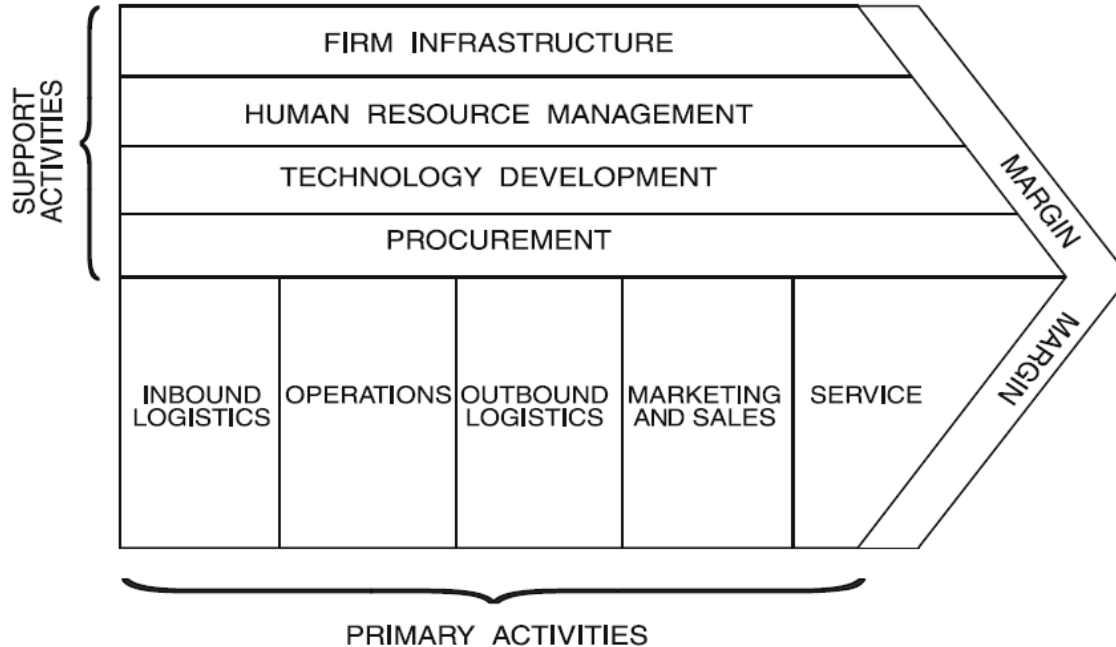
企业做的很多活动实际是一种价值创造活动：把矿山变成铁矿石，把铁矿石炼成铁。每一个步骤都产生了成本，也创造了价值。

波特将企业的价值创造活动以价值链模型进行呈现。





Converting resources: the value chain

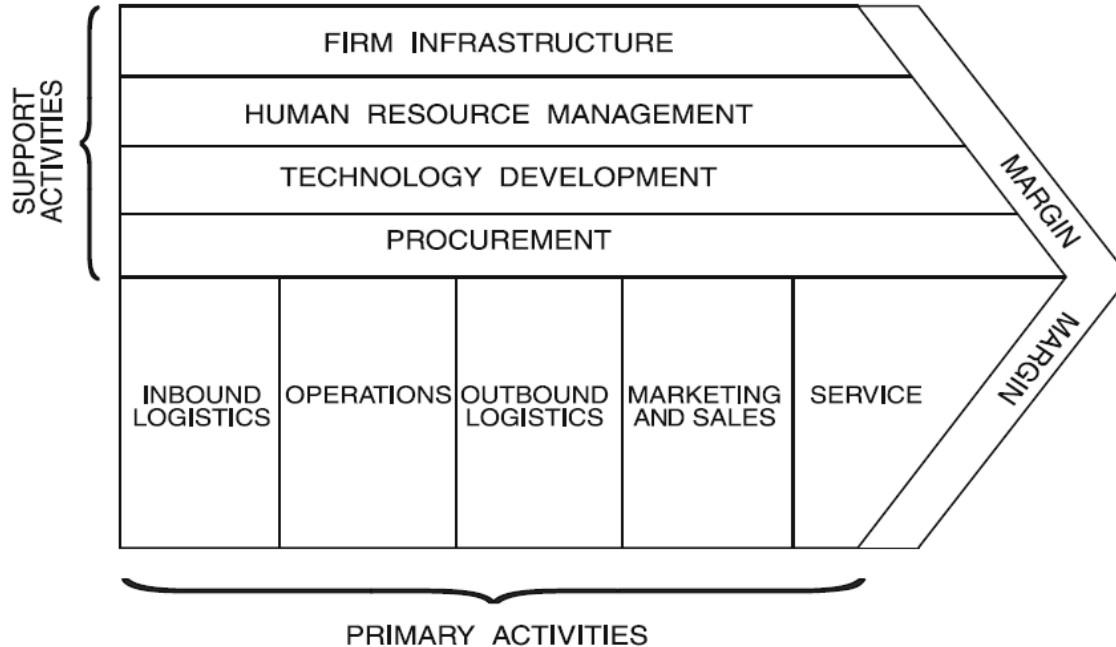


Support activities 是一些支持性活动。

- Firm infrastructure 财务工作、质检工作、预算工作。
- Human resource management 人力资源管理。
- Technology development 产品设计和研发。
- Procurement (purchasing) 采购工作。



Converting resources: the value chain

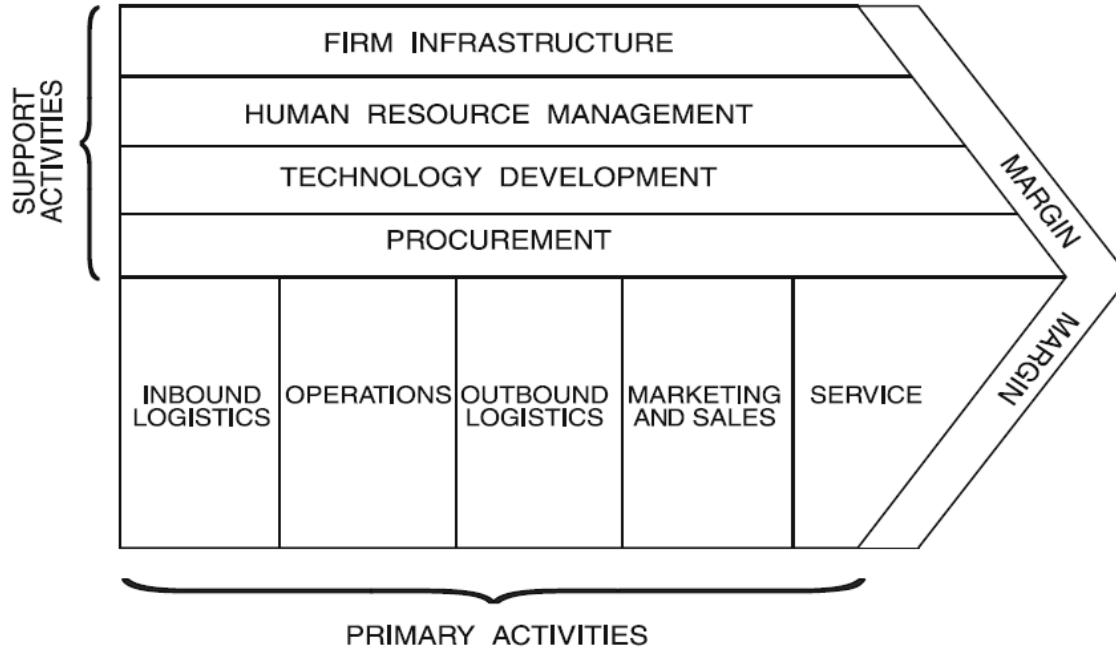


Primary activities 是一些主要活动，与产品本身有关的工作。

- Inbound logistics 原材料运输，存货控制，仓储管理。
- Operations (production) 生产加工工作。
- Outbound logistics 打包，成品储藏，检验，运输。
- Marketing and sales 市场营销。
- Service 客户服务，特别是售后服务。



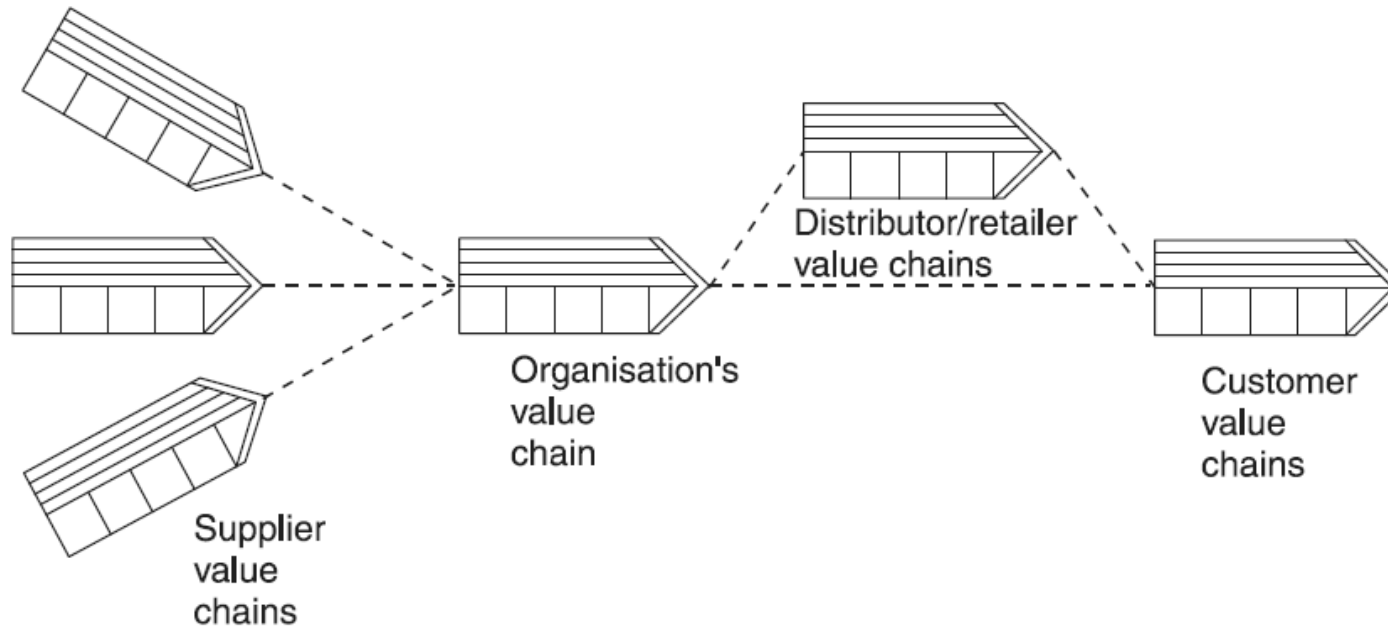
Converting resources: the value chain



The **margin** is the excess the customer is prepared to pay over the **cost** to the firm of obtaining resource inputs and providing value activities. It represents the value created by the value activities themselves and by the management of the linkages between them.



Converting resources: the value chain

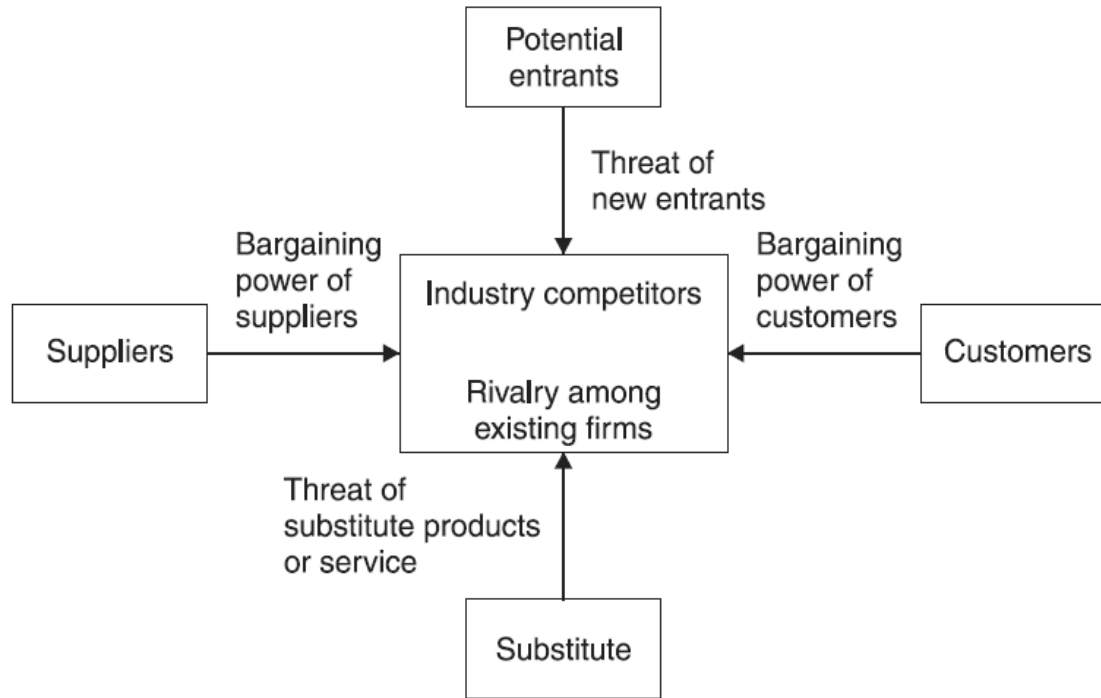


价值创造的过程是连续的，价值链是连续的。

不同公司处在不同的节点上。



Competitive advantage – Porter's five forces model



- The threat of **new entrants** to the industry
- The threat of **substitute** products or services
- The bargaining power of **customers**
- The bargaining power of **suppliers**
- The rivalry amongst **current competitors** in the industry



Competitive advantage – Porter's five forces model

- The threat of **new entrants** to the industry
来自新的进入者的威胁。

这一威胁的大小取决于：

The **strength of the barriers** to entry. Barriers to entry discourage new entrants.
The **likely response** of existing competitors to the new entrant.

有些产业的进入门槛很高，这些门槛可能是技术性（比如专利权）的，可能是法律性（比如CPA）的，还有的可能是政策性的（比如军工）。

除了门槛以外，企业还会主动回击进入者。比如钢铁大王卡内基曾经意图进军石油领域，石油大王洛克菲勒则警告说，如果他进入石油行业，他就进军钢铁行业。这种回应使得卡内基放弃了进军石油领域的计划。



Competitive advantage – Porter's five forces model

- The threat from substitute products
A substitute product is a good or service produced by another industry which satisfies the same customer needs.

来自替代品的威胁有两种：

一种叫直接产品替代，意思是同一类型的产品的替代。

比如百事可乐替代可口可乐。

另一种叫间接产品替代，意思是不同类型但功能相同的产品的替代。

比如人工合成纤维替代天然布料。



Competitive advantage – Porter's five forces model

- The bargaining power of customers

消费者的议价能力一般取决于：

1. 对信息的了解程度
2. 购买的数量
3. 可选择的替代品数量



Competitive advantage – Porter's five forces model

- The bargaining power of suppliers

供应商的议价能力一般取决于：

1. 信息不对称程度
2. 供应商的业务规模
3. 我方可选择的替代品数量

- The rivalry amongst current competitors in the industry

ACCAspace

Provided by
ACCA Research Institute



Thank You!

