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ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第七讲

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Organisational culture and committees

- 1 Organisational departments and functions
- 2 What is culture?
- 3 Organisation culture
- 4 Culture and structure
- 5 Committees



Organisational departments and functions

Research & Development

- Main concepts

- Pure research 没有明确商业目的的基础研究。（闪电是什么？）
- Applied research 有一定商业目的的基础研究。（电能可以变成光能吗？）
- Development 有明确商业目的的研发行为，改进产品和生产流程。（如何让灯泡变得更节能。）

- Product research 研发新产品或改进旧产品
- Process research 改进生产流程，使之更有效率。



Organisational departments and functions

Purchasing 采购

- Main concepts
 - The purchase mix (采购所需要注意的要素)
 1. Quantity 采购的数量 (要考虑仓储成本)
 2. Quality 采购的质量
 3. Price 价格
 4. Delivery 运输 (时间/成本)



Organisational departments and functions

Production

- Main concepts
 - The nature of services
 1. Intangibility
服务是无形的，它不能像实物商品一样被打包带回家。
 2. Inseparability
服务的生产与被消费过程是不可分离的，往往是同时发生的，不能被储藏在仓库里。
 3. Variability
服务难以被标准化，流程化，而往往是个性化的。
 4. Ownership
服务往往不带有物的所有权的转移。



Organisational departments and functions

Marketing

- Main concepts
 - Marketing orientation
 1. Production orientation 只管生产，不管营销。比如汽油、大米等生活必需品。
 2. Product orientation 给产品增加一些新鲜的特征，从而提升产品的吸引力。比如可口可乐在饮料包装上进行翻新。
 3. Sale orientation 需要先生产，然后再卖力地进行推销才能让客户愿意买这个东西。
 4. Marketing orientation 先做市场调研，搞清楚客户需求，再进行针对性地生产。
 - Marketing mix (做好营销所有关注的四个点)
 1. Product (产品本身吸不吸引人)
 2. Place (在哪里售卖)
 3. Price (采用怎样的价格策略 Penetration(低价)/skimming(高价))
 4. Promotion (如何与客户互动，让客户真的掏钱买你的产品)



Organisational departments and functions

Administration

- Main concepts
 - Centralisation vs Decentralisation (这个问题上节课讲过，不再复述了)



Organisational departments and functions

Finance function

- Main concepts
 - Role of accountant
 1. Raising money (financial management)
 2. Recording (financial accounting) and controlling (management accounting & financial management)
 3. Providing information to managers (management accounting)
 4. Reporting to stakeholders (financial accounting)



Organisational departments and functions

Human resources

- 这块Part D 里面会着重学习。



What is culture? & Organisation culture

Culture/organisation culture: **The way we do things around here**

Elements of culture

- (a) The first level – The observable behaviour
 - Behaviour (personal and interpersonal behaviour)
 - Artefact (architecture and interior design/dress codes and symbols)
 - Attitudes (greeting styles, social courtesies and ceremonies)
- (b) The second level
 - Values and belief (slogans or the mission statement)
- (c) The third level
 - Assumptions (unspoken rules)



Culture and structure

Culture and structure

Founder: Harrison & Handy

- Power culture (Zeus)
- Role culture (Apollo)
- Task culture (Athena)
- Existential or personal culture (Dinoysus)



Culture and structure

Power culture – Zeus

The organisation is controlled by a key central figure, owner or founder. Power is direct, personal, informal. Suits small organisations where people get on well.

- 由一个核心人物领导
- 权力的行使是直接的
- 更适用于小型组织





Culture and structure

Role culture - Apollo

Classical, rational organisation:
bureaucracy. Stable, slow-
changing, formalised, impersonal.
Authority based on position and
function.

- 传统的规范化组织。
- 充满了官僚主义色彩
- 组织结构稳定，很少发生变化
- 员工的职权取决于其所处的位置





Culture and structure

Task culture - Athena

Management is directed at outputs: problems solved, projects completed. Team based, horizontally structured, flexible, valuing expertise – to get the job done.

- 组织内部成员主要是以团队为单位存在，非常灵活。
- 结果导向型企业，一切的工作都是为了完成项目。
- 一般是提供专业服务的机构适合采用这种文化。





Culture and structure

Person culture – Dionysus

The purpose of the organisation is to serve the interests of the individuals who make it up:
management is directed at facilitating, administering.

- 组织是为了成员们的快乐和利益而存在的。
- 组织讲究个人主义高于集体主义。





Culture and structure

The Hofstede model

- Power distance: the extent to which unequal distribution of power is accepted
 - High PD cultures (as in Latin, near Eastern and less developed Asian countries)
 - Low PD cultures (as in Germanic, Anglo and Nordic countries)
- Uncertainty avoidance
 - High UA cultures (as in Latin, near Eastern and Germanic countries and Japan)
 - Low UA cultures (as in Anglo and Nordic countries)
- Individualism
 - High individualism cultures (as in Anglo, more developed Latin and Nordic countries)
 - Low individualism (or collectivist) cultures (as in less developed Latin, near Eastern and less developed Asian countries)
- Masculinity
 - High masculinity cultures (as in Japan and Germanic and Anglo countries)
 - Low masculinity (or Feminine) cultures (as in Nordic countries)



Committees

Committees (委员会，一种决策机构。从总体中选出代表，进入委员会中商讨事宜，从而做出平衡各方利益的决策)

Purposes of committees

- Creating new ideas
- Communication
- Democratic
- Combining abilities
- Co-ordination
- Representation
- Recommendation



Committees

The committees Chair (委员会主席,在发生分歧时进行定夺)

The committees secretary (安排委员会会议的参会人员、时间, 做记录)

Types of committee

- Executive committees (拥有实际职权的管理者组成的委员会)
- Standing committees (长期的委员会)
- Ad hoc committees (短期针对特定问题发起的委员会)
- Sub-committees (分会)
- Joint committees (联合会)
- Management committees (各层管理者组建的委员会)

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Thank You!

