

Provided by
ACCA Research Institute



ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第十六讲

ACCA Lecturer: Tom Liu





Motivating Individuals and Groups

Topics

- 1 Overview of motivation
- 2 Content theories of motivation
- 3 Process theories of motivation
- 4 Choosing a motivational approach
- 5 Rewards and incentives
- 6 Pay as a motivator



Overview of motivation

Motivation is concerned with what causes people to act in a certain way, whether it be drinking a glass of water to reduce thirst or working hard to achieve a promotion at work.

动机是用来解释：是什么让人如此行动的？

喝水是不是为了解渴？

好好工作是不是为了晋升？

Definition :

Motivation is 'a **decision-making process** through which the individual chooses desired outcomes and sets in motion the behaviour appropriate to acquiring them'.

动机是一个决策流程，通过这个流程，个人选择其想要的结果，并采取合适的行动来达到这个结果。



Overview of motivation

Morale is a term drawn primarily from a military context, to denote the state of mind or spirit of a group (esprit de corps), particularly regarding discipline and confidence. It can be related to satisfaction, since low morale implies a state of dissatisfaction.

士气主要是一个从军队中的提炼出来的概念。

士气的意思是团体的精神气质，特别是关于纪律性和自信心的精神气质，同时也和满意度相关，因为士气低下常暗含着不满的状态

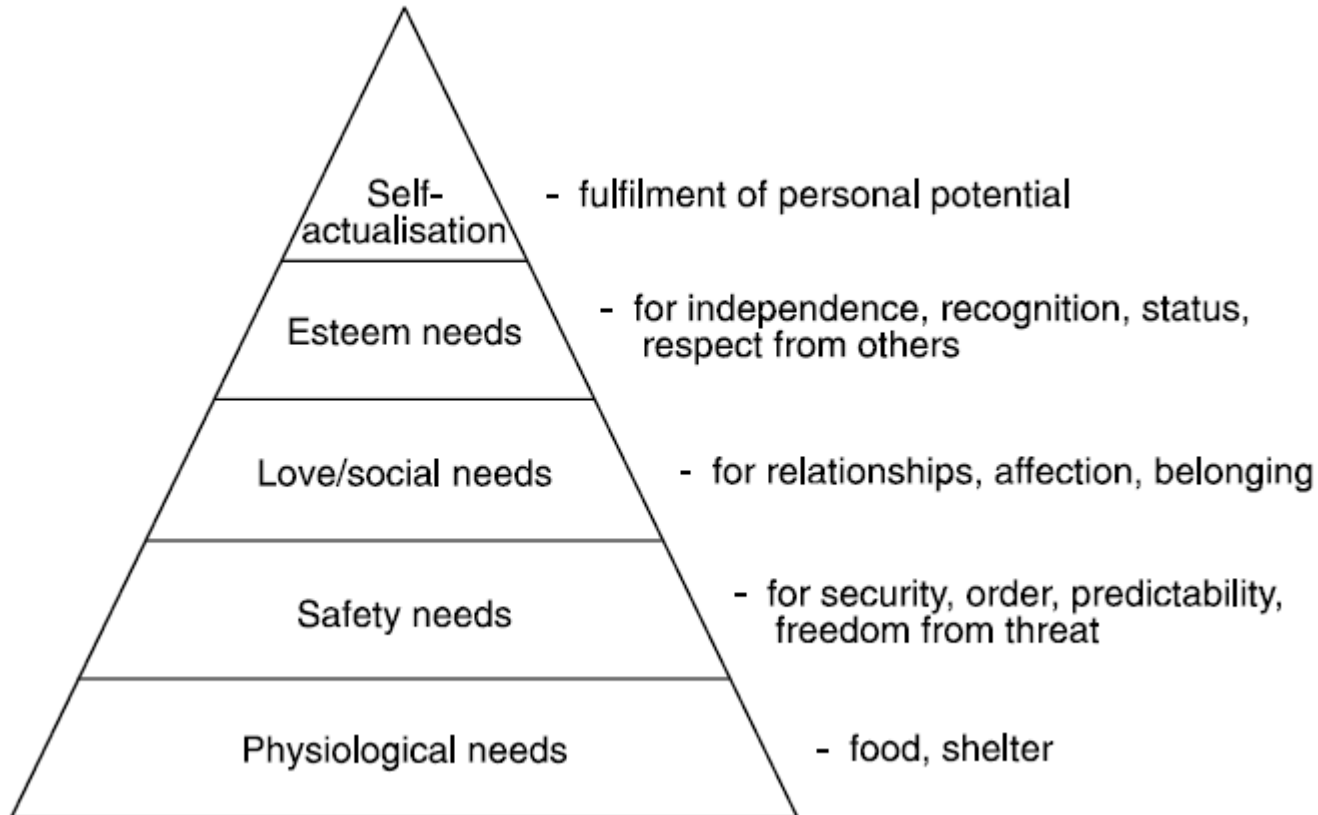
Theories of motivation

- Content theories ask the question: 'What are the things that motivate people?'
- Process theories ask the question: 'How can people be motivated?'



Content theories of motivation

Maslow's hierarchy of needs





Content theories of motivation

Herzberg's two-factor theory

- Hygiene factors (工作条件、待遇、工作环境)
- Motivator factors (荣誉、地位、晋升、责任)



Process theories of motivation

Vroom's expectancy theory

$$F = V \times E$$

where:

F = the force or strength of the individual's motivation to behave in a particular way (一个人做出行动的动力)

V = valence: the strength of the individual preference for a given outcome or reward (这个人对结果的渴望度)

E = expectancy: the individual's perception that the behaviour will result in the outcome/reward (这个人判断的成功可能性)

虽然创业成功后的利益很大，但在人们看来创业成功的概率很小，于是就没多少人愿意去创业。

虽然努力工作赚的钱没有创业赚的多，但上班拿工资这件事没有多少风险，所以人们还是会去上班。



Choosing a motivational approach

McGregor: Theory X and Theory Y

- Theory X (大部分人不喜欢工作也不喜欢责任，所以老板应该对员工进行管理、限制、威胁还有惩罚)
- Theory Y (人是喜欢工作的，在工作中获得认可、荣誉和自我实现感，老板要努力对此加以利用)



Rewards and incentives

Reward 在员工完成某项工作时给予的奖励。

Incentive 在员工还没完成某项工作前给予的奖励承诺。

Intrinsic and extrinsic factors 奖励分为内在的和外在的

- Extrinsic rewards (Herzberg's hygiene factors)
- Intrinsic rewards (Herzberg's motivator factors)

Job design as a motivator (企业如何给员工设计工作任务和奖励机制)

- Micro-design (效率的提升来自于劳动分工的细化)
- Job enrichment (给予员工更多的责任有时会让它们更有动力)
- Job enlargement (给予员工更多的工作内容)
- Job rotation (把员工从一个岗位调到另外一个岗位)
- Job optimisation (工作设计最优化是指：能让员工学到技能、有足够多的任务、任务足够的重要，有足够的自主性、能够得到别人的反馈意见)



Pay as a motivator

Performance-related pay (PRP)

Performance-related pay (PRP) is related to output (in terms of the number of items produced or time taken to produce a unit of work), or results achieved (performance to defined standards in key tasks, according to plan).

ACCAspace

Provided by
ACCA Research Institute



Thank You!

