



商务基础

(注释版)

**Business:
the Key Concepts**

(英) 马克·弗农 著



概念篇



经济科学出版社
Economic Science Press

“打开经济学之门”
原版注释基础读本

商务基础——概念篇

BUSINESS: THE KEY CONCEPTS
(注释版)

(英) 马克·弗农 著
王晓静 吴鹏昊 译注

经济科学出版社

图书在版编目 (CIP) 数据

商务基础——概念篇 (注释版) / (英) 马克·弗农著.
—北京: 经济科学出版社, 2011. 12
(“打开经济学之门” 原版注释基础读本)
ISBN 978 - 7 - 5141 - 0732 - 6

I. ①商… II. ①马… ②弗… III. ①商务 - 英文
IV. ①F7

中国版本图书馆 CIP 数据核字 (2011) 第 102285 号

责任编辑: 龚 勋 吴鹏昊
责任校对: 杨晓莹
版式设计: 代小卫
技术编辑: 王世伟

商务基础——概念篇

(注释版)

(英) 马克·弗农 著

王晓静 吴鹏昊 译注

经济科学出版社出版、发行 新华书店经销
社址: 北京市海淀区阜成路甲 28 号 邮编: 100142
总编部电话: 88191217 发行部电话: 88191540

网址: [www. esp. com. cn](http://www.esp.com.cn)

电子邮件: [esp@ esp. com. cn](mailto:esp@esp.com.cn)

北京中科印刷有限公司印装

787 × 1092 16 开 20.5 印张 500000 字

2011 年 12 月第 1 版 2011 年 12 月第 1 次印刷

ISBN 978 - 7 - 5141 - 0732 - 6 定价: 38.00 元

(图书出现印装问题, 本社负责调换)

(版权所有 翻印必究)

策划人语

《“打开经济学之门”原版注释基础读本》系列丛书是经济科学出版社适应新形势下高校双语教学需求的精心策划之作。

秉承经济科学出版社“繁荣经济科学，宣传服务财政”的办社宗旨，丛书的策划者从中国读者的英文阅读实际水平出发，从海量的国外教材和教辅书中挑选了广义经济学的八本入门读本，内容涵盖经济学、管理学、金融学、营销学等门类，编写体例分为原理篇、概念篇和人物篇三大类，原理篇旨在介绍该学科最基础的理论框架；概念篇则一一介绍该学科最核心的概念；同时，丛书的另外一大创新是：还尝试着加入了人物篇，例如，《管理学基础——人物篇》介绍了自文艺复兴时期以来的50位著名的管理学大师的生平和思想。丛书力图通过原理、概念、人物的多角度、多层面呈现，为初涉经济学领域的青年学子和所有非经济学专业的读者们立体地勾画出一副完整的学术图景，而且是原汁原味的呈现。

《“打开经济学之门”原版注释基础读本》系列丛书被设计成开放式结构：我们将根据读者的反馈逐渐地出版更多的切合中国读者需求的好作品。丛书知识性和趣味性并重，英文通俗易懂，适合大学本科低年级学生、高职高专学生阅读。

丛书的初衷是出版中文翻译版本，然而在漫长的试译、翻译、校译过程中，一方面是深感语言传达的艰难，另一方面是考虑到时至21世纪，中国读者的英文阅读水平早已经超越了出版者的预期，读者对译文标准性的挑剔也成为出版者的新高度，从而逐渐萌发了出版注释版的想法：为读者提供全英文的读本，只加上少量的中文注解。通过与国外出版者艰难的谈判，最终成功地说服了外方，获得了在中国出版英文注释版的独家授权。为此，我们付出了超出预期好几倍的

辛劳。

然而，这仅仅只是开始，读者的接受和喜欢才是我们最终的目标。希望读者喜欢我们的创意，为我们提供更多的创意！

2011 年 11 月

前 言

This book is a resource. It provides an explanation and exploration of the key concepts in the study of business. The list includes subjects from the areas of management, marketing, finance, economics, organizational behaviour and operations. Care has been taken to present an international viewpoint, to consider contemporary perspectives on business such as strategic approaches, and to balance theory and practice. The exciting though often hyped developments associated with e-business and ethical business are also assessed. Throughout, I have endeavoured to apply the ethic of transparency to the business of writing, that is to provide clarity.

The book is written to be used. Three groups of people in particular have been held in mind. The first are students of business, whether beginners looking for an introduction or those who are more advanced and need a resource to extend their studies. The second are practitioners of business who could do either with a desktop reference book to help them understand their work more thoroughly, or simply with a resource to provide them with material, say for that presentation next week. The third group of people are interested general readers who hear words like ‘innovation’ or phrases like ‘neoclassical economics’ bandied around and wonder quite what is meant by them.

The entries in this book cover the subjects that would be included in most business studies or MBA courses. When a subject is fundamental the entry aims to explain it. When a subject is more controversial the entry provides a critique and balanced viewpoint. Each entry begins with a definition, followed by a description and discussion of the concept that is designed both to ground the subject firmly and outline avenues in which it is being developed.

Entries are of different lengths, reflecting the relative importance of the sub-

ject. For example, utility has a short entry since whilst it is a word employed in business studies it is also more generally used. Alternatively, zero-based budgeting has a short entry since, in terms of this book, it is a secondary, if important, subject in relation to accounting.

Long entries vary in aim to ensure that as many subjects, and angles on subjects, as possible are covered. For example, the marketing entry provides a high-level introduction to the many subjects that fall under that heading. These can be followed up in other parts of the book. Alternatively, the management entry offers a discussion of the study of management rather than management *per se*, since that seemed a more useful thing to do. Again, areas of management are discussed thoroughly under separate headings. Or again, the long entry under technology discusses the close relationship between technological advances and economic advances; it is therefore different from the long entry under information and communications technology which takes more of a technical slant; this is in turn different from the long entry under e-business, which addresses the question of what difference electronic networks make to business and how they might be used.

Every entry ends with at least one of two notes. The first, 'See also', points to other related entries in the book which either develop the subject further or point to entries that have a lateral but interesting link with it. The second, 'Further reading', suggests relevant material from the bibliography. With these two pointers, the book aims to help the reader in their ongoing exploration of business concepts.

The detailed index provides another starting point. In particular it will help readers find hundreds of additional subjects that are not listed among the entries. For example, the finance entry contains discussions of payback period and of net present value that are listed in the index.

The bibliography is extensive. It includes a long list of important business books published in the last three years, key reference books in the areas of management, business and economics, and classic texts, from historic thinkers as well as modern exponents of business. Many of them are referenced at the end of the entries, but the bibliography also provides suggestions for further reading. The idea is that in it, and indeed in the book as a whole, readers will find rich resources to continue their study of business.

致 谢

I am indebted to the British Library for providing me with a place in which to write and many of the materials with which to research the book. I would also like to thank Stuart Draper, who first introduced business to me, and Craig Mackenzie, with whom I have enjoyed long hours of discussion about the subject since.

Mark Vernon
London
January 2001

目 录

前言	1
致谢	1
基本概念	1
参考文献	279
主题词索引	314

基本概念

ACCOUNTABILITY 问责

The obligation placed on employees and organizations to be answerable for their actions.

In practice, the term denotes a framework of responsibilities covering various decisions and actions within which individuals or groups work. The goal is to ensure that standards, methods and timeframes are adhered to.

Accountability finds its roots in classical management theory, with its militaristic belief in lines of command and specialization that governs the division of labour. However, the concept has been modernized so that **accountable management** today is a practice that seeks to manage by holding employees to performance measures or objectives, agreed wherever possible with the individuals concerned. Cost and profit centres are closely associated with this style of management – the establishment of units within the organization based on function or location for which costs or profits can be reliably calculated and, therefore, controlled. Shareholders and other third parties are also developing means of holding firms to account, often over ethical concerns.

See also: **Audit, Ethics, Performance**

Further reading: Klatt *et al.*, 1999

ACCOUNTING 会计

The discipline that provides information about a business based on financial data.

Accounting information can be used by anyone making decisions about the organization or their relationship to the business. **Accounting** is a massive subject area embracing a variety of methods that have a profound impact upon the way a business is viewed. Here, the fundamental principles are reviewed along

问责管理

会计学

with some pointers as to how the subject is currently evolving.

The results of accounting procedures can range from a simple balance sheet to a voluminous record of a corporation's entire commercial activity, but the discipline as a whole can be broken down into two broad areas. The first is financial accounting, the preparation of reports for shareholders, tax authorities and business reports. Accounts must therefore be intelligible to these third parties according to rules that might be enforced by law. The second is managerial accounting, the use of financial data within an organization to assist in decision making and driving profit and growth.

Financial accounting varies according to legal, economic and social context. This can present a number of problems to businesses. For example, accounting principles as Americans put it, or accounting practices for the UK, differ dramatically. In the UK, four principles are basic: the going concern principle, that is a company is at least initially assumed to be viable; the selfexplanatory principle of prudence; the matching principle which says that records are entered in the period in which they arise not when actually transacted; and the principle of consistency which advises adherence to precedent.

Accounting standards are agreed by national professional associations to assist in the auditing process. However, these give rise to another source of variation: standards are legally enforceable in Canada and often in the US, but are voluntary in the UK.

Accounting for goodwill and foreign currency exchanges also contributes to diverse practices. Hence there are many initiatives to promote accounting harmonization. For example, it is an important driver in European Economic and Monetary Union.

Managerial accounting originates in the need to control costs. It is not necessarily subject to external rules, and variations in practice are common, typically due to inherited anomalies, although best practices are often deployed. Models such as

cost volume profit analysis (CVP), that calculates financial economies of scale, are fundamental. More sophisticated tools, such as activity based costing (ABC), seek to enhance this basic information. Others deal with less tangible factors that demand a degree of personal judgement as well as objective standards. For example, cost-benefit analysis assesses the enhancement of a product or service accrued from a particular cost. Firms also implement accounting software tools, such as Enterprise Resource Planning (ERP), to overcome gaps in corporate knowledge.

The central accounting discipline has sprouted a number of branches to meet particular needs. For example, cash flow accounting provides an alternative to transaction analysis by calculating the difference between a company's cash outlays and income over the accounting period. Inflation accounting incorporates measures that are able to deal more meaningfully with businesses working in areas in which monetary values fluctuate significantly. Infamously, creative accounting uses techniques to improve the financial profile of the firm (though whenever even two conservative accountants are looking at the same data, at least three different reports will result).

Today, the academic study of accounting embraces a number of tensions, such as the arguments between those who advocate the importance of value in accounting and those who prefer to stick to hard costs. Accounting practices are also likely to continue to develop as factors such as the demands of international capital markets grow. Further, as the firm's relationship with its banks evolves, accounting for financial products such as swaps and derivatives will increasingly be taken in-house, making the accountant's tasks more complex.

***See also:* Activity-based costing, Audit, Cash, Finance, Foreign exchange risk, Goodwill, Income statement, Inflation accounting, Opportunity cost, Transfer pricing, Zero-based budgeting**

Further reading: Bishop *et al.* , 1999; Kaplan and Atkinson, 1998; Jagolinzer, 2000; Rashad Abdel-Khalik, 1998; A. Thomas, 1999

ACCULTURATION 文化适应

The process whereby a foreign culture is assimilated without losing the benefits of the original or the other.

In international business, acculturation is a tricky issue. Informal management styles in Silicon Valley, for example, do not work well with Japan's preference for extensive deliberation. Alternatively, global labour markets demand a greater understanding of the stresses and strains on employees negotiating different cultures. The effectiveness of a workforce can be severely impaired if cultural preferences are ignored.

A further issue concerns that of **cross-cultural marketing**. There are relatively few genuinely global brands, with most varying according to locale. Occasionally, things go very wrong. For example, dogs associated with toilet paper works well in the West, but not in the Middle East, where the animals are regarded as dirty.

跨文化营销

See also: **Culture, Geocentricism, Joint venture**

Further reading: Beechler and Stucker, 1998; Morosini, 1998

ACTIVISM 积极主义

The initiatives of employees, shareholders, stakeholders or pressure groups to influence the decisions or actions of a company.

The demonstrations of activists protesting at the meetings of the World Bank and IMF have recently stolen the headlines. Powered by communications technology, these various groups are highly organized and arguably effective at raising their con-

股东积极主义

cerns. However, this kind of very visible activism is only one, contested, way in which people try to influence the operation of businesses.

For example, **shareholder activism** has long been a feature of American corporate life. Mackenzie describes it as shareholder action, a loose term that covers attempts to influence corporate decision making through the shareholder process. It can cover action by individuals, small campaigning groups, large national pressure groups, and institutional investors like pension funds. This kind of shareholder action is different from the traditional concerns of shareholders with dividend payments. It refers to attempts to encourage a company to think about a range of social and ethical policy questions.

Shareholder action in the pursuit of social interests has become increasingly common in the last two decades, particularly in the US. Today, several hundred companies face ethically motivated shareholder action campaigns at any one time. While the overwhelming majority of these campaigns take place in America, a growing number of companies in other countries have faced pressure from shareholder activists, too. Institutional investors that are increasingly interested in ethical fund management, companies that want to be seen to be more accountable for their actions, and other kinds of activism, will ensure that shareholder action is a trend set to grow.

See also: **Environmental audit, Ethics, Social audit, Stakeholder**

Further reading: Mackenzie, 1993; Pringle and Thompson, 1999; Weinreich, 1999

ACTIVITY-BASED COSTING 作业成本法

An accounting method that aims to assess and include

the real costs of processes, called activities, in the production of products, called cost objects.

Activity-based costing is the most important of the new accounting techniques that have emerged since the early 1980s. It developed to rectify faults with traditional cost management solutions. In particular, ABC allows the costs of products to be assessed more clearly in relation to identifying profits and economic break-even points, as well as with other managerial purposes such as improving strategic decision making and implementing business plans. ABC lends itself well to situations in which overheads are high, where accounting errors are sensitive or competition is high, and where cost objects themselves are complex.

The total cost of a product is the sum of its direct cost, such as labour and materials, and associated overheads. It is this second element that ABC addresses in particular. Traditional cost accounting arbitrarily allocates overhead costs by assuming that they can be calculated according to volume-based measures, such as machine time and labour hours. ABC focuses on tracing expenses accrued by objects and treating them as direct costs.

Understanding the relationship between cost objects, activities associated with them and the resources they consume is central. ABC requires five steps: identification of activities, determination of cost of activities, determination of cost drivers, collation of activity data and calculation of product cost.

The adoption of ABC by organizations varies, although why firms that would otherwise apparently benefit from the virtues of ABC do not adopt its practices is an open question.

See also: **Accounting**

Further reading: Brimson, 1999; Forrest, 1996; Innes and Mitchell, 1998; Turney, 1996

ADAPTABILITY 适应性

The flexibility of a company's aims.

Adaptability is important to business in certain specific senses. An adaptive strategy is one in which negotiation and compromise characterize the achievement of goals that are themselves adaptable. This mode of operation is typically suited to public sector or charitable organizations. However, adaptability is increasingly recognized as a valuable quality even for organizations used to fixed targets and strict aims.

A second less significant application of adaptability refers to employees' ability to cope with change, and is deployed in the screening of employees for work abroad. Tests include assessing the ability to handle stress and the ability to make decisions on limited knowledge.

See also: Aptitude test, Mission statement

Further reading: Birkinshaw and Hagström, 2000

ADHOCRACY 灵活组织机构

开放式决策

The type of organization associated with an **open-ended style of decision making**.

An adhocratic structure seeks to allow all staff in the organization to work together across traditional divides for the achievement of the goals of the company. The reason behind such a complex environment is to produce the dynamism necessary to make decisions that face high degrees of uncertainty or chance. For example, administrative staff might have insights on an issue that production managers alone would overlook. Alternatively, an innovative organization might adopt adhocratic methods so that good ideas can surface from a variety of sources.

Garbage can models of decision making are a famous varia-