

潘序伦

中国现代会计之父

潘序伦（1893-1985）江苏宜兴人，
1923年获哈佛大学商学院MBA学位。

曹云祥

中国的泰罗

曹云祥（1881-1937）浙江嘉兴人，
1914年毕业于哈佛大学商学院，
成为中国第一位MBA。

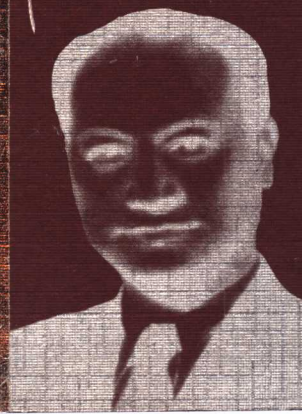
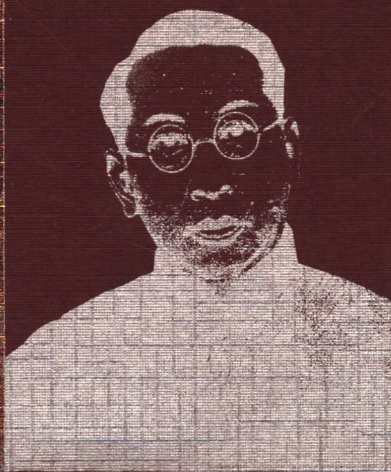
杨铨

中国科学管理的拓荒者

杨铨（字杏佛，1893-1933）江西玉山人，
1918年获哈佛大学商学院MBA学位。

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作者简介

许康,湖南长沙市人,1940年生,教授,管理学博士生导师;湖南大学数学力学系毕业,从事教育工作44年,讲授过30门层次不同的课程,参与湖南大学三个一级学科(管理科学与工程,公共管理,哲学)开创,指导博、硕士生20余名,面授(讲课)博、硕士生约5000余人。获国务院颁发特殊贡献政府津贴。主持国家自然科学基金(管理科学类)4个项目获评优,并获得成果出版资助。主持10多项部省级课题。发表各类学术论文约200篇,出版著作30多种,出席国际性学术会议30余次并宣读论文。独得或参与获得部省级一、二、三等奖6项,省级优秀论文一、二等奖5项,全国学会一、二等奖几项。曾任几个全国性学会理事、多种部省级学术评审委员、两届校学术委员,并由省长聘为湖南省文史研究馆馆员(终身职)。

Curriculum Vita of Professor XU Kang

XU Kang, professor and doctoral supervisor in Management Science, was born in 1940 in Changsha, Hunan Province. Since graduation from Hunan University in Department of Mathematics and Mechanics, Professor Xu Kang has been engaged in education for 44 years, lectured 30 subjects of various levels, participated in initiating three first-level disciplines (Management Science and Engineering, Public Administration and Philosophy) in Hunan University, supervised over 20 candidates for doctoral and master's degree, lectured to more than 5,000 doctoral students and postgraduates, and was entitled to "Special Government Allowance for Prominent Contributions" awarded by the State Council in 1993. Professor Xu took charge, in succession, of 4 research projects of management science supported by National Natural Science Foundation of China (NSFC) with particular excellence in project quality evaluation and obtained special fund for research achievement publication. Professor Xu also took charge of more than 10 research projects of ministerial and provincial level. Professor Xu published approximately 200 academic papers and over 30 monographs, presented papers at more than 30 international academic conferences. Professor Xu was awarded independently or jointly 6 first, second and third class prizes of ministerial and provincial level, 5 first and second-class prizes of provincial level for excellent academic papers and some first and second-class prizes awarded by national associations. Professor Xu severed as director of some national associations, member of several ministerial and provincial committees of academic accreditation, academic committee member of Hunan University for two terms and was invited by the provincial governor to be a life-long research fellow of Hunan Research Institute of Culture and History.

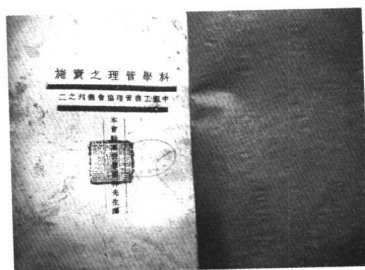
中国的泰罗——首位 MBA 曹云祥



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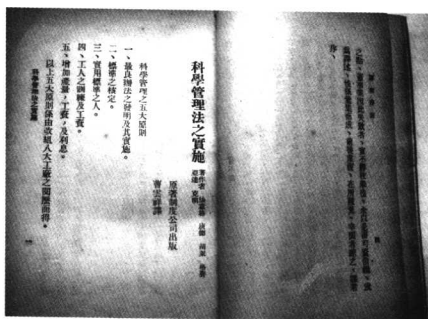


清华校长曹云祥(后右)与泰戈尔, 辜鸿铭等



遗作《科学管理之实施》

曹云祥及其表兄颜惠庆的著作等



(颜氏曾任北洋政府总理，代总统)



中国科学与管理的拓荒者——杨铨



杨铨与鲁迅



1915年中国科学社成立

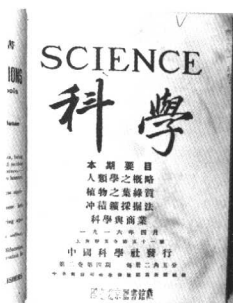
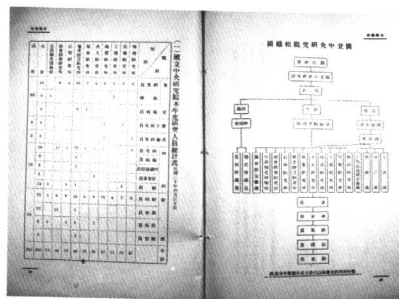


杨铨与夫人赵志道

杨铨主持中央研究院与《科学》



中研院院务会（正中蔡元培和杨铨）



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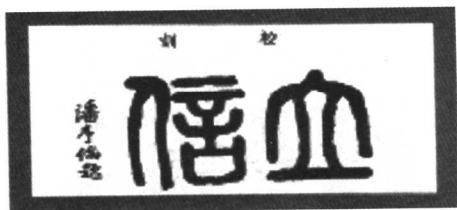
中国现代会计之父——潘序伦



潘序伦像

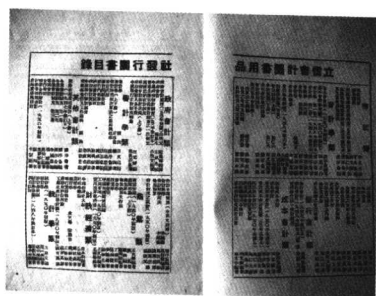
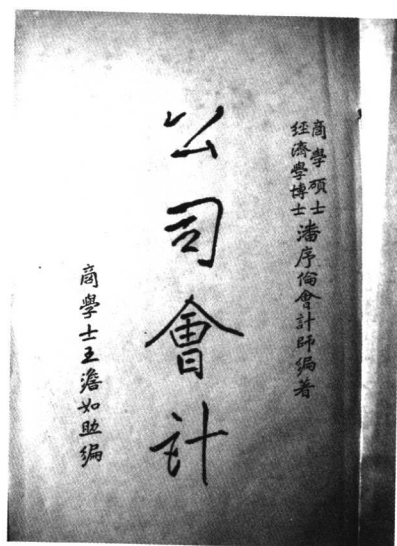
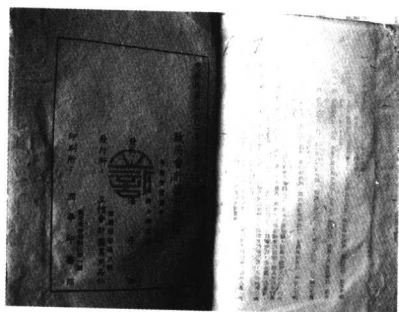


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英文摘要

China's Early Outstanding Trio of MBA

by **XU Kang**

This book is about three outstanding Harvard MBAs of 80 to 90 years ago, who were also renowned in Chinese academia in the 20th century and held an official ranking as high as "deputy minister". However, their degree in business administration, their managerial expertise and achievements and their connection with the then scientific management campaign abroad and at home have never been carefully studied and praised from the perspective of "history of management science". We, based on years of exploration and by referring to relevant studies of other scholars, have been concentrating on this study and made some progress in this respect, just as the saying goes, many a little makes a mickle. The book is intended to throw out a minnow to catch a whale, expecting other researchers to have more first-hand materials in their further study, come up with valuable opinions and reflect the truth of the history. In our study of the three outstanding MBAs, we are most devoted to the exploration and study of Cao Yunxiang, for the records about him were almost buried in complete oblivion; there were relatively many historical materials about Yang Quan, and we had an interview with and obtained valuable guidance from Mr. Yang Xiaofu (Yang Quan's son), which is a great honor to us; Pan Xulun enjoyed an advanced age, many people have instructions from him and Pan Xulun himself wrote reminiscence, all of which render us less efforts and benefit us most. Spurred by our profound respect for them, we venture to give a brief account of their deeds to fill the historic blank of their feats, in spite of the deplorable lack of information.

Part One

China's Taylor—Cao Yunxiang

Abstract: Cao Yunxiang (1881~1937) was born in Jiaying City, Zhejiang Province from a family of Chinese clergyman of Methodist Episcopal Church (South) of Christianity. His father, Cao Zishi (one of the Chinese founders of Suzhou University), went with Rev. J. W. Lambuth to USA, joined the American Civil War and obtained the American citizenship. After graduating from Shanghai Saint John's University, Cao Yunxiang was examined by Duan Fang, governor-general of Liangjiang (the provinces of Jiangxi, Anhui, and Jiangsu), and was officially supported to study in Yale University, and then went to Harvard Business School (HBS). After getting the Master's degree in Business Administration in HBS, he went as a research fellow to London School of Economics and Political Science. He served successively as Chinese Consul General in London, Acting Minister Counselor of Chinese Government in Denmark, and assistant to the Secretary-general of the delegation to Conference of Washington. He was appointed President of Tsinghua College in the 1922~1927 period during which he achieved the goal of transforming Tsinghua from a high school for preparation to study abroad into a comprehensive university by reorganizing Tsinghua College into three parts, the University, a preparatory college for studying abroad, and a Research Institute—Tsinghua Chinese Academy, considerably improving the teaching and academic standing of Tsinghua University. During 1930~1937, as the first director-general and the second chairman of China Institute of Scientific Management, he played a leading role introducing, popularizing, and practicing scientific management in China. This paper, based on the buried-into-oblivion historical materials the

author has explored for the past decade, verifies that Cao Yunxiang was the first to translate *A Textbook of Commerce* into Chinese in 1906, went to USA together with Soong Chingling and Soong Mayling in the same ship in 1907, became China's first MBA in 1914 and was honored as "China's Taylor" in 1930s, and presents an analysis and comment.

Key words: Cao Yunxiang, Harvard MBA, President of Tsinghua College, China Institute of Scientific Management

Chapter Two

The Pioneer of Chinese Scientific Management

— Yang Quan

Abstract: Yang Quan (also known as Yang Xingfo, 1893~1933) was born in the family of a petty official from Yushan County, Jiangxi Province. He devoted himself into the 1911 Revolution and served as secretary to Dr. Sun Yat-sen, the Provisional President of the Republic of China. He studied (1912~1916) in Mechanical Engineering Department of Cornell University and was conferred MBA degree in Harvard Business School in 1918. He was actively engaged in the new intellectual revolution during May Fourth Movement, and became one of the creators of Science Society of China (1915~1960) and the first editor-in-chief (1915~1918) of Science, a monthly magazine. After returning from USA to China, he served successively as a professor of business administration and engineering in Southeast University, secretary to Dr. Sun Yat-sen, director-general of the Preparatory Office for Dr. Sun Yat-sen's funeral, Deputy President of National Grand Academy (an institute combining Ministry of Education and Academy of Sciences), and Director General of Academia Sinica. Together with Soong Chingling, Lu Xun, and Cai Yuanpei, Yang Quan sponsored the China League for the Protection of Civil Rights. Yang Quan was assassinated 1933 by KMT secret agents in June. This paper emphasizes that, under the influence of D. S. Kimball (1865~1952) and F. W. Taylor (1856~1915), Yang Quan became the first in China to publish an article on Efficiency Doctrine, engaged in the teaching of scientific management, applied scientific management to public administration, and had a preliminary understanding of the behavioral science and the theory of technological innovation. Yang

Quan, as assistant to Cai Yuanpei, made great contribution to the development of Chinese science and technology.

Key words: Yuan Quan, Efficiency Doctrine, Science monthly, Academia Sinica, China League for the Protection of Civil Rights

Chapter Three

The Father of Chinese Modern Accounting

— Pan Xulun

Abstract: Pan Xulun (1893~1985) was born in a literary family in Yixing City, Jiangsu province. After graduating from China Vocational School (Shanghai) and Saint John's University in Shanghai, Pan Xulun got his MBA degree from Harvard University in 1923 and Ph. D. degree in economics from Columbia University in 1924. After returning to China, he taught as professor successively in Ji'nan University (in Guangzhou) and Shanghai University of Commerce (the predecessor of Shanghai University of Finance and Economics). Later, he set up Lixin Accountant's Office (1927) (Lixin meaning integrity-building), Lixin Accounting Institute (in 1937) and Lixin Accounting Publishing House (in 1941), integrating the education and training of accountants with the popularizing of modern accounting. He advocated the "integrity-oriented" professional ethics for accountants, promoted the bank credit inquiry, and facilitated the financial auditing. In his 60-year-long career, he educated over 100, 000 accounts, published more than 40 accounting books, dealt with over 10, 000 accounting cases, having an exceptional influence in international accounting community. Pan Xulun served as Account General and Deputy Minister of Ministry of Economy of the National Government. This paper makes a complete account of his life and career, and his exemplary, fair and honest and severing-the-society professional conduct. The paper concludes that Pan Xulun was a great master of scientific management in China in 20th century.

Key words: Pan Xulun, accountant, integrity, debit-credit bookkeeping, managerial accounting