



国际工商管理 百科全书

.....(第2版).....

International Encyclopedia
of Business & Management

.....
[美] Malcolm Warner 主编

Accounting 至 Coase

第 1 卷

清华大学出版社

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International Encyclopedia of Business & Management, 2nd ed.

Edited by Malcolm Warner.

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影印版序言

欣闻清华大学出版社将于近日出版《国际工商管理百科全书》(IEBM)第2版英文影印版,倍觉亲切,这也是经济管理学界及工商实业界同仁的幸事。1999年辽宁教育出版社曾翻译出版了该书的第1版,当时由我任中文版编译委员会的主编,并写了该书的中文版前言。时隔三年,该书的第2版又将以英文版的形式和中国国内的广大读者见面,清华大学出版社又拟请我撰写该书的影印版前言。抚卷细思,既感慨国际工商形势发展之迅猛,又宽慰于国内出版界对世界经济管理及学术形势跟踪之紧切。

影印版较翻译版在出版时间和原汁原味上占有很大的优势,更加符合现代知识的传播速度。该书的中文版前言今天仍然可以说明第2版的出版意义,在此略作引用。不过这里更需要说明的是第2版在技术内容上的变动。

管理知识在知识经济中起着越来越重要的作用,尤其是管理学科和管理实务的发展伴随着国际化与本土化同步进行,新理论与新规则层出不穷。面对快速变化的世界,从事工商管理的企业家、管理人员、研究人员、政府官员以及公众都迫切需要一个全面、方便、快捷地掌握管理的基本理论、一般规律和运行机制的学习方式,希望对常用的术语有一个统一的理解,以达到交流的目的。该书的第2版和第1版一样,都重点突出了知识的国际性、综合性,学科跨度大,并包括了大量的管理与经济理论方面的代表人物传记。

第2版比第1版的内容增加了30%,词条数量由原来的500条增加到了750条,字数由原来的250万增加到400万,相应地,全套丛书由原来的6卷增加到现在的8卷。第2版在金融、经济和IT等领域的内容都有所更新,包括欧元、亚洲金融危机、因特网以及它们的重要性等方面都作了详细说明。例如亚太地区的地区性词条已经更新,包括关于中国、日本、中国香港特别行政区方面的内容,还有关于泰国、印度尼西亚、新加坡和韩国的老虎经济的新词条。同时也增加了关于相关重要组织和团体的词条,如ASEAN, APEC, WTO, IMF;还增加了关于银行危机的新词条,解释银行业在国家金融系统中的作用,银行危机的起因以及国家如何防范。第2版还突出了信息技术在商海导航中的深刻影响,以及因特网的重要性。其他技术对商业方式的影响在新词条中也有反映,如虚拟组织、电信、知识工人、知识社团等。总之,通过翻阅,读者可以明显地感受到第2版较第1版所增加的知识的厚度。

正如该书的主编沃纳先生所说，IEBM 是现今公认的国际知名产品和品牌，它在世界各地的管理学院的图书馆里都能找到，并被列入大学生的读书目录。我也相信，这一凝结着世界各地专家学者耕耘汗水的经典百科全书也能为我国广大读者所接受，并从中受益。同时，我也希望在中国的图书馆里能看到它。

清华大学经济管理学院院长
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赵纯均

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Introduction

This second edition of the *International Encyclopedia of Business and Management (IEBM)* signifies the success of the first edition as well as the significant development of the world of business and management in the past decade. Since publication of the first edition in 1996, there have been tremendous advances in business and management studies which have necessitated the development of a new, improved second edition. The second edition of the *International Encyclopedia of Business and Management* addresses these advances by updating all existing material, as well as adding many new and innovative entries. This revision means that the encyclopedia now fills eight volumes and includes 750 entries.

Background to the IEBM project

In preparing this second edition of the *International Encyclopedia of Business and Management (IEBM)* we are again confronted with some of the fundamental questions underlying the original rationale: What is management? Is it a cohesive field of study? What are its main parts? Where do its boundaries lie? If we collected together what was known, would we be able to contain it within the confines of a manageable multi-volume work? These are some of the questions that faced me over a decade ago when I was approached with an invitation to put together the first edition. I now again come face to face with them in the second, enlarged edition at the start of the new millennium.

It is a good idea to have an experienced publisher in the field: Thomson Learning has for some time been a company well-known for its list in business and management books, covering the main sub-disciplines making up the field. We had then to choose a target-audience. As the traditional market for these books was an academic one rather than a practitioner one, the readers we then aimed at with the *IEBM* were those studying, researching and

teaching what had been subsumed under the heading of management studies in higher education institutions and business schools around the world. We also tried to include in our net those in management positions, and thought that there would be, say, recent MBA graduates who would be interested in a work of reference to help them catch-up on new thinking in management.

As Drucker has observed: 'Not in a very long time – not, perhaps, since the late 1940s or early 1950s – have there been as many new major management techniques as there are today' (1994: 95). He then went on to point out that such powerful tools as 'benchmarking', 'downsizing', 'total quality management' and the like are designed with a view to 'how to do' things differently; yet 'what to do' is now the main challenge to managements around the world. Drucker continued:

The assumptions on which the organization has been built and is being run no longer fit reality. These are the assumptions that shape any organization's behavior, dictate its decisions about what to do and what not to do and define what the organization considers meaningful results. These assumptions are about markets. They are about identifying customers and competitors, their values and behavior. They are about technology and its dynamics, about a company's strengths and weaknesses. They are about what a company gets paid for. They are what I call a company's theory of business.

(1994: 95–6)

As a result, for many of today's organizations, their theory of the business no longer works and their assumptions must be questioned anew. This critique has been a recurrent theme in Drucker's previous works. We have tried to follow the spirit, if not necessarily the letter, of Drucker's advice here.

We believe that those studying management need a new way of finding out about the-

ories of business past, present and future and, in turn, about how businesses are changing what they do and how they do it, in order to best ascertain possible mismatches between theory and practice. In creating the *IEBM*, we thus aimed to cover the main disciplines and sub-disciplines that make up modern management. The nature of management has indeed a complex set of structures and processes, and we attempted to be as inclusive as we could in what we wrote about. Some of these structures and processes are static, but many of them are dynamic (Jacques 1996). In the contemporary, increasingly interdependent world economy, very little in international business stands still (Jones 1995). If we study a business or any other kind of purposive organization, we find that it is constantly trying to react to what some writers have called 'turbulence' and 'uncertainty' in the world surrounding it (see Emery and Trist 1965; Morgan 1986). Change in organizational environments has long been a concern of writers on organizations (see Pugh *et al.* 1996). In whichever part of management practice we choose to look at, there is a need for constant updating of background, analysis, tools, and so on.

What we were to choose to produce was initially defined by what we did not want to see as the eventual publication. We did not set out to produce a short dictionary of management (see Statt 1991; or more recently Witzel 1998), which only provided crisp definitions of terms; nor did we intend to compile a companion (or handbook) of the subject, like the now much-used examples in the field (see March 1965; Nystrom and Starbuck 1981) with their extended essays on broad themes. What we envisaged was a half-way house, with some short but not too brief entries of about 2,000–3,000 words, some longer ones of 5,000 words and several in-depth pieces of 10,000 words. We were ultimately able to keep to these parameters, with some exceptions. We originally aimed to include over 500 entries – a goal we eventually achieved. Many of the contributions were to be substantial reviews of the field or topic, ultimately of journal length. We hoped that many would come to be regarded as original contributions to the field. A good number of these did indeed turn out to be much cited entries. In the second edi-

tion, we go beyond this, to 750 entries, additionally covering new areas of business and management.

Setting up the *IEBM*

One of the first steps in setting up the *IEBM* was to draw together an international Advisory Board. We set about first choosing colleagues in our Anglo-American network, and then branched outwards covering as many major countries as we could. The list of countries covered ended up much wider than we had at first anticipated. It extended from Australia to the USA, in alphabetical order of country membership. We chose business school academics for the most part, not only from the G7 countries, but also from a wide range of places around the world. The full range of subjects in the *IEBM* was covered by this Advisory Board. These colleagues were to prove invaluable in reviewing our editorial strategy, assessing the potential readership, finding authors and vetting manuscripts. In addition, we received very sound advice from a wide range of others in our wide international network of contacts.

Choosing Subject Editors was also a priority. The role of the Subject Editors was indeed pivotal in shaping how topics would be covered in of the *IEBM*. In collaboration with the Chief Editor, they decided what was to go into the range of items covered in, for example, accounting or marketing. They would normally choose and contact the authors, define the coverage sought, review the manuscript delivered, and edit and cross-reference the final entry. The Subject Editors for the second edition are currently as follows: Michael Baker, James Barth, Elaine Collinson, John Jahera, Pat Joynt, Andrew Johnstone, Bill Lazonick, Roger Mansfield, Michael Poole, Arndt Sorge, Linda Sprague, Rosalie Tung, Peter Walton and Milan Zeleny. Most of these continued in post from the first edition, with some new additions to the team: James Barth and John Jahera took over from Stewart Hodges; Bill Lazonick took over from Frank Fishwick and Andrew Johnstone and Linda Sprague from Michael Gregory.

Building an in-house editorial team was another important step. Sue MacNaughton, a consultant editor with whom I had worked on a previous occasion, dreamt up the initial concept of a one-stop reference work on management. She was later to take up a senior position with another publishing group. The first edition team included Shan Millie who helped translate the proposal into operational terms, Tara Montgomery who managed the project through to publication with the assistance of Hamish Long, and Sue Bilton who supervised the copy-editing and pre-press process. When the *IEBM* moved over to Thomson Learning, Kay Larkin and So-Shan Au moved the project into its second edition phase. Kay Larkin developed the *IEBM* Library by commissioning spin-off titles which were to extend the database of entries. So-Shan Au project managed these titles and has since taken over the commissioning and overall management of the second edition's completion. Fiona Freel completes the second edition in-house team, and oversees the production of this mammoth project.

Defining our potential readership was a priority, and thus market research was a vital consideration from the outset. Exploring what typical future users might want to see included was essential. We designed the work principally with the following readers in mind: undergraduates studying for degrees in business and management; MBA students and post-graduates; management faculties; business practitioners; students of professional bodies in areas such as accounting and HRM; as well as for librarians and researchers.

Organization of the *IEBM*

Our mission statement for the project was 'to create a world-wide work of reference covering all aspects of management that was international both in terms of subject matter and authorship'. To do this, we would not only need an international set of advisors and authors but also a distinctive international frame of reference. Where there were topics that crossed frontiers, we would attempt to bring out how they could be seen globally. Where this was less the case, we would emphasize their local flavour. In the case of

many topics, there would be those that had both exemplifications. To attempt all of this, we had to recruit a truly international team of contributors. We believe there are few works on management that have as wide a range of contributors from so many nationalities. It is true that many individual authors hail from the UK, other Continental European countries as well as Commonwealth countries and the USA but there are also many from the widest range of places.

Now we turn to how we organized the *IEBM* in practical terms. First, there was a division of the whole by subject. Second, there was a geographical breakdown. Third, there was a biographical dimension. The initial entry lists were generated, such that we had a balance of contributions from each of the three above categories. We then added supplementary topics as we 'market-tested' them. A topic would constitute in most cases only one entry but sometimes two, as we further refined the list.

Coverage of subject areas

Management studies is normally divided up into component subjects or disciplines. Most business schools are organized by subject areas, following the curricula they offer. In order to achieve full coverage of topics, we opted to follow this comprehensive if conventional method when we decided what to include. MBA and undergraduate brochures were studied; textbooks were analysed; and business academics, librarians and students, as well as managers, were consulted. A list was compiled beginning alphabetically with accounting. The list of subject areas covered was to be as comprehensive as we could make it. It included: accounting; business economics; business history; finance; human resource management and industrial/labour relations; information technology and systems; international business; management education and comparative management; manufacturing management; marketing; operations management; operations research; organization behaviour and strategy.

The *IEBM* had to be not only international but also interdisciplinary. One way of achieving this was to divide up topics alphabetically,

thus avoiding subject compartmentalization, and to provide extensive cross-referencing in the material. Each entry has several cross-references in the text, as well as a 'see also' section at the end. This flags entries that may be of further interest to readers wishing to follow-up on what they have just read. The author and the editorial team have tried where possible to include cross-references outside the subject; for example, an entry on strategy may also have pointers to relevant topics in organization behaviour or business economics. We also had many entries that cut across subject divisions, such as business and society, environmental management, globalization, multi-national corporations and systems. A further set of topics providing interdisciplinary links is covered under the two headings below. To achieve our aims, our authors were drawn from a very wide range of disciplines. As well as the departmental specialisms they worked in, there were also the original disciplines they came from, ranging from applied mathematics to computer engineering, from labour economics to sociology, from personnel psychology to political science.

Coverage of geographical areas and countries

A distinctive feature of the *IEBM* is that we attempted from the outset to inject an international dimension that was largely absent in previous, and indeed in currently available, major reference works on management; namely, to cover the topic by continent, by region and by nation, where we could. Geography is an inescapable fact of life. Management is now spread across continents and nations. We did not believe that there was 'one best way'; we therefore thought that we should make the map we drew as cross-cultural and cross-national as possible. Management is becoming increasingly internationalized and there are many different ways of organizing that are visible in diverse national settings. There are some 60 such contributions in the encyclopedia. They cover management in specific areas or countries, for example, management in Asia Pacific or management in Germany. Management education is similarly covered. Many new areas of the world and topics related to them,

such as finance in emerging countries and marketing in Latin America, have been included in the second edition.

Generally, we used an expert author who was also indigenous to the area or country. We asked some authors to write about a topic in an area or country context, for example, banking in Japan, or industrial relations in Europe. Accounting, banking, business culture, human resource management and industrial relations, for example, were thus all treated from different geographical perspectives, usually related to major countries or the 'triad' of Europe, Japan and the USA. We added new entries to cover the changing times, for example, banking and finance in Asia Pacific and banking crises which discuss the Asian financial crisis at the end of the last decade. There are also new contributions on new bodies dealing with the region such as Asia-Pacific Economic Cooperation (APEC) and Association of South-East Asian Nations (ASEAN).

Intellectual biographies

Individual contributions to management thought and practice were considered equally important. Intellectual biographical entries were accordingly the preferred choice. Selection criteria for these were set out. At first, we thought that we should only include people already deceased, but later we decided to relax this restriction. We believed that only those who had made a contribution to theory, or at least generalized principles or practice, should be included. 'Doers' were welcome, but only if they wrote about their managerial creations as well, as in the case of Alfred P. Sloan and, most recently for the second edition, Bill Gates. In the end, we defined management rather broadly and included thinkers and writers from adjacent disciplines: accounting theorists like Luca Pacioli and economists like Adam Smith, among others. We tried to go beyond the usual concentration on Anglo-American writers on management and incorporate biographies from countries such as France, China, the Czech Republic, Germany, Italy, India and Japan. There was a cultural bias in that we largely referred to their English language works, in which indeed most of them made their contribution to the field. But there are many excep-

tions, such as Tomas Bata or Henri Fayol or Max Weber and many Japanese authors, like Taiichi Ohno.

We selected from a list of those we considered founders of, or major contributors to, the subjects making up those social sciences feeding into modern management. These numbered 90 or so in all. The coverage goes from Igor Ansoff, through Henry Mintzberg, from Michael Porter to Joan Woodward. Where we felt authors could be subsumed under a school of thought, we have used a 'dummy' entry to point to the 'main' one where their work would be covered, as in the case of writers on organization who were associated with work on what was known as human relations.

There are many important economists who have shaped the way we think about business and the environment in which it operates: David Ricardo, J.S. Mill and Alfred Marshall, as well as later thinkers such as John Maynard Keynes. Shapers of theories of the firm like Oliver Williamson also have entries. Nobel Prize winners like Ronald Coase and Paul Samuelson are also included. In addition, we included a number of writers not normally associated with management per se, but whose work had an impact on concepts used in the literature, for example, the legendary icons, Niccolò Machiavelli, Sigmund Freud, Karl Marx and, in the field of strategy, Sun Tzu.

I hope that we have in the end achieved the goals set out above and that we have created a truly international work of business reference. While there may be themes we have not been able to cover fully in the *IEBM*, I believe that in our coverage of topics, geographical areas and biographies we have extended the availability of knowledge about business and management to students, teachers and managers in the years to come. The new, second edition has been enlarged from six to eight volumes, from 2.5 to 4 million words. It now has 750 entries in the print version and 900 in its 'online' version. Not only have we expanded the number of geographical countries we have covered but we have also boosted some subject areas; our business economics sections for instance. We have also added many new areas of interest, particularly in the field of information technology and its interface with business and management, such as e-commerce and e-business, resulting

from the Internet revolution of recent years (see McLaren and McLaren 2000). Other new topics included are such advances as virtual organizations, knowledge corporations and knowledge workers.

IEBM Online

IEBM Online takes the project further by offering the encyclopedia on the Internet. With advances in technology, we have sought to evolve innovative ways of providing the *IEBM* in a dynamic and interactive manner. IEBM Online reflects the changes prepared for the second edition of the book and combines the latest information with a high level of functionality: sophisticated searching and hyperlinking facilities, to provide a truly unique product. Making the encyclopedia available on the Internet ensures that the information we offer is as up-to-date as possible and provides easier access to the material by the search facilities. For us, IEBM Online ensures we have an organic, growing and dynamic database of information which should serve and fulfil the needs of the business and management community.

I would like to thank all the authors, Subject Editors, Advisory Editors and everyone who offered advice and encouragement throughout the development of the *IEBM* in both its first and now most significantly the second, enlarged edition. On a personal level, I have found editing the *IEBM* a 'learning experience' and have not only enjoyed it immensely but have also developed a deeper understanding of the interconnection of both theory and practice, and of all the diverse disciplines that come together to constitute the field of international business and management.

MALCOLM WARNER
CHIEF EDITOR
CAMBRIDGE
JUNE 2001

Further reading

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Acknowledgements

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MALCOLM WARNER

Using the encyclopedia

The *International Encyclopedia of Business and Management* is designed for ease of use. The following notes outline its organization and editorial approach and explain the ways of locating material. This will help users to make the most of the encyclopedia.

Sequence of entries

The encyclopedia contains 750 entries arranged in a single, alphabetical sequence through seven volumes. Entries are listed in alphabetical order. Note that the sequence follows the order of words rather than that of letter, and that the words *and*, *in*, *of* and *the* in entry titles are disregarded. A complete alphabetical list of entries is given in Volume 8 (the Index Volume).

The Index Volume

Volume 8 is devoted to a comprehensive index of the key terms, concepts, countries and names covered in Volumes 1 to 7, allowing users to reap maximum benefit from the encyclopedia. A guide to the index can be found at the beginning of the index. The Index Volume also includes permission acknowledgements, listed in alphabetical entry order.

Cross-references

The encyclopedia has been extensively cross-referenced in order to signpost other entries that are likely to be of interest. There are three types of cross-reference in the encyclopedia:

'See' cross-references

Throughout the alphabetical sequence of entry titles, there are cross-references which direct the user to the entry where a particular topic is discussed either under a different entry title or as part of a larger entry. For example:

Corporate taxation: see TAXATION, CORPORATE

Ethics: see BUSINESS ETHICS; MARKETING ETHICS

'See' cross-references within an entry

Cross-references within an entry direct the user to other entries closely related to the theme under discussion. These other entries will normally give a fuller explanation of the specific theme. These cross-references appear in small capital letters.

'See also' cross-references

At the very end of each entry, 'See also' cross-references guide the user to other entries of related interest, such as more specialized entries, biographical entries and geographical entries, as well as related entries in other disciplines. These cross-references appear in small capital letters in alphabetical order.

Structure of entries

A numbered contents list at the beginning of each entry in the encyclopedia gives the headings of its main sections. The scope and structure of the entry can thus be reviewed and sections of particular interest easily located.

Thematic entries begin with an 'Overview' section that serves as a brief introduction to the topic and a useful summary of the entry's contents. Biographical entries begin with a summary of the significant dates and events in the life of the subject and a list of his or her major works. Every entry is followed by a 'Further reading' section (see below).

Authors

The name of the author or authors is given at the end of each entry. A full list of contributors, showing their affiliation at the time of

writing and the titles of the entries they have written, can be found in Volume 8.

Further reading

Each entry has a 'Further reading' section which gives details of all the references cited in the text. Additional suggestions for reading are also provided for those who wish to delve deeper into a particular subject. References cited in the text are preceded with an asterisk (*).

The Further reading list is arranged alphabetically by author/editor and chronologically under the authors'/editors' names. Publications with joint authors are listed under the name of the first author and are listed after any individual publications of that author. Where publications have been issued by an institution, the name of the institution is given as the author. English translations of publications in other languages have been given wherever possible.

Items in the Further reading list have been annotated with a brief description of the level,

importance and usefulness of the publication listed.

References and suggestions for further reading are given in the Harvard style. The authors and editors have attempted to provide bibliographic data in the fullest possible detail.

Editorial style

Spelling and punctuation in the encyclopedia have been standardized to follow British English usage. The use of italics has been kept to a minimum and is normally restricted to foreign words and book or journal titles. Abbreviations and acronyms are spelled out in full on their first appearance in an entry. Chinese names have been westernized (i.e. Chen Derong becomes Derong Chen or Chen, D.). In alphabetical lists of names, *Mc* and *Mac* are treated as *Mac* and the next letter in the name determines the position of the entry.