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[https://www.100test.com/kao\\_ti2020/633/2021\\_2022\\_\\_E4\\_B8\\_BA\\_E4\\_BB\\_80\\_E4\\_B9\\_88\\_E9\\_c92\\_633955.htm](https://www.100test.com/kao_ti2020/633/2021_2022__E4_B8_BA_E4_BB_80_E4_B9_88_E9_c92_633955.htm) One easy and obvious way for companies to save money is to cut executive compensation, but why doesn't it happen? I'll look to one of my classroom experiences to answer this one. On my first day of teaching Principles of Corporate Finance, I had my students participate in a role play exercise about a major airline in crisis. I broke the students up into six groups, each representing a stakeholder in a major airline company: pilots, flight attendants, mechanics, executives, customers and stockholders. There are more stakeholders, but I wanted to keep it pretty simple. Each group had to explain (through one representative) their position on options to increase profitability. All of the options came down to raising revenues or cutting costs, but I provided them with options such as raising airfares and fees for travellers, cutting salary and benefits for pilots, flight attendants and mechanics, cutting compensation for everyone, cutting dividends, and finally cutting the multi-million dollar bonuses collected by executives. My findings: After four sections, the groups were unable to agree unanimously on any changes. The change with the most support was to cut executive compensation. The argument from all of the workers outside of the executive suite was pretty consistent, including "when times get rough we get punished and they keep on getting their millions...they don't know what it is like out here doing the real work...what do they get so much money for anyway?"

” My answers: true, probably true and I have no clue. Executive talent is valuable. Companies need good leaders and a good leader can go a long way, but in terms of compensation where do we draw the line? In each of my classes, the groups representing the executives said the same thing. In a nutshell, if we ’ re losing a billion dollars a year, taking away a million dollar bonus from me won ’ t help as much as cutting the wages and benefits of all of you. By the numbers they are right, but the whole thing is just wrong. I started this exercise in 2003, now companies are losing billions per quarter and many executives are still padding their pockets. A few leaders are asking questions, check out this interview with one congressman pushing for legislative intervention. 降低高级管理人员的薪酬,是公司节约资金容易而且显而易见的方法,但为什么它并没有发生呢? 我将结合我的一项课堂教学实践来解答这个问题。在公司理财课程教学的第一天,我让学生们进行了一项角色扮演活动,扮演对象是一家陷入危机的大航空公司。我把学生分成了6个组,每组代表了大航空公司的利益相关方之一,包括:飞行员,乘务员,机械师,管理人员,顾客以及股东。还有更多的利益相关者,但我想把它处理得简洁些。针对提高盈利能力的多项措施,每组必须(通过一个代表)阐明他们的立场。所有的措施归结为提高收益或者降低成本,但我提供给他们一些具体的选项,诸如提高旅客的票价和费用,降低飞行员、乘务员和机械师的薪水和福利,降低所有雇员的薪酬,降低股息,最后是削减为管理人员筹集的数百万美元奖金。我发现,经过4个阶段后,各小组已无法对任何的变革措施达成一致意见。获得考(试大最多支持的变革措施是削减

管理人员的薪酬。来自于管理层之外的员工意见相当地一致，包括：“当形势变得艰难时，我们受到惩罚，他们却继续得到数百万美元的奖金...他们不知道什么才是公司里实实在在地工作...他们凭什么得到这么多的钱？”我的回答是：确实如此，可能如此，我没有答案。管理才能是有价值的。公司需要好的领导，而一个好的领导能够大有帮助，但从薪酬上来讲，我们应在哪里划线呢？在我的每次课程中，代表管理人员的那组总是表达相同的观点。简单地说，如果我们一年亏损10亿，从我身上拿走1百万对于公司的帮助作用，还不如削减你们所有人的工资和福利。从数字上来说是他们是对的，但整件事却是错的。我从2003年开始这项实验，现在一些模拟公司每个季度亏损数十亿，而许多高管仍然在填塞他们的口袋。一些领导人正对此提出疑问，[点击查阅与提议立法干预的国会议员的访谈视频](#)。做题目赢E币，每日一练日积月累，[点击进入做题专区](#) [100Test 下载频道开通](#)，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)