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2.1 The main functions within an organisation
The main departments in a business organisation are as follows:

Department	Role	Key concerns
Research and development	§ Improving existing products § Developing new products § Anticipating customer needs § Generating new ideas § Testing § Cost purchasing	§ Acquiring the goods and services necessary for the business § Price and payment terms § Quality § Stock levels/delivery schedules
Production	§ Converting raw materials into finished goods § Quality (of materials and finished goods) § Costs § Wastage/efficiency	§ Stock levels/production schedules
Direct service provision	§ Providing service to clients (e.g. accountancy firm) § Quality § Time sheets/scheduling	marketing § Identifying customer needs § Market research § Product design § Pricing § Promotion § Distribution § Customer needs § Quality § Promotional strategy § Distribution channel strategy § Pricing strategy
administration	§ Administrative support § Processing transactions § Efficiency § Information processing	
Finance	§ Bookkeeping § Financial reporting § Financial controls § Budgeting § The raising of capital § Accuracy and completeness of record keeping § Monthly management reporting § Annual financial reporting	
Human resources	§ Job analysis and job design § Recruitment and selection § Performance appraisal § Rewards (e.g. setting pay) § Training and develop § Grievances and	

discipline § Staff competence § Staff commitment/motivation § Cost § Staff welfare (e.g. stress) § Compliance (e.g. equal opportunities legislation) Test your understanding 7 Which of the following is not part of the responsibility of a research and development department? A Improving existing products. B Developing new products. C Researching new technologies for application to future products. D Researching market demand for products. 相关推荐：#0000ff>2011年ACCA考试考题特点解读及答题技巧分析 #0000ff>2011年ACCA《F1会计师与企业》辅导讲义汇总 重点推荐：#0000ff>2011年12月份ACCA考试报名日期提醒 #0000ff>2011年ACCA12月考试时间 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