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https://www.100test.com/kao_ti2020/645/2021_2022_2011_E5_B9_B4ACC_c52_645959.htm 1.4 Classifying organisation by ownership/control

Public sector organisations The public sector is that part of the economy that is concerned with providing basic government services and is thus controlled by government organisations.

Illustration 3 The nature of organisations The composition of the public sector varies by country, but in most countries the public sector includes such services as: § police § military § public roads § public transit § primary education and § healthcare for the poor. **Private sector organisations** The private sector, comprising non-government organisations, is that part of a nation ' s economy that is not controlled by the government.

Illustration 4 The nature of organisations This sector thus includes:

§ businesses § charities and § clubs. Within these will be profit-seeking and not-for-profit organisations. **Co-operatives** A co-operative is an autonomous association of persons united voluntarily to meet their common economic, social and cultural needs and aspirations through a jointly owned and democratically controlled enterprise. (The International Co-operative Alliance Statement on the Co-operative Identity, Manchester 1995).

Co-operatives are thus businesses with the following characteristics:

§ They are owned and democratically controlled by their members the people who buy their goods or use their services. They are not owned by investors. § Co-operatives are organised solely to meet

the needs of the member-owners, not to accumulate capital for investors. Illustration 5 The nature of organisations For example, a retail co-operative could comprise a group of people who join together to increase their buying power to qualify for discounts from retailers when purchasing food. Expandable text Co-operatives are similar to mutual organisations in the sense that the organisations are also owned by the members/clients that they exist for. However, they tend to deal in primarily tangible goods and services such as agricultural commodities or utilities rather than intangible products such as financial services. Test your understanding 3 A hospital is considering bringing its cleaning services back ‘ in house ’ having previously out sourced. Comment on how this might impact the hospital ’ s stated objective of providing the best patient care. Test your understanding 4 Some building societies have demutualised and become banks with shareholders. Comment on how this may have affected lenders and borrows. Test your understanding 5 Which of the following are usually seen as the primary objectives of companies? (i) To maximize the wealth of shareholders (ii) To protect the environment (iii) To make a profit A) (i), (ii) and (iii) B) (i) and (ii) only C) (ii) and (iii) only D) (i) and (iii) only Test your understanding 6 Many schools run fund-raising events such as fetes, where the intention is to make a profit. This makes them

‘ profit-seeking ’ . True or False? 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

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