

2011年ACCA 《F1会计师与企业》 辅导讲义(19) PDF转换可能
丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/645/2021_2022_2011_E5_B9_B4ACC_c52_645960.htm 3.2 Handy Handy popularised four

culture types. § The power culture Here, there is one major source of power and influence. This is most likely to be the owner(s) of the organisation, who strive to maintain absolute control over subordinates. There are few procedures and rules of a formal kind.

§ The role culture In this version of culture, people describe their job by its duties, not by its purpose. It is a bureaucratic organisation, where the structure determines the authority and responsibility of individuals and there is a strong emphasis on hierarchy and status. §

The task culture is best seen in teams established to achieve specific tasks, e.g. project teams. People describe their positions in terms of the results they are achieving. Nothing is allowed to get in the way of task accomplishment. If individuals do not have the skills or technical knowledge to perform a task they are retrained or replaced.

§ The person culture is characterised by the fact it exist to satisfy the requirements of the particular individual(s) involved in the organisation. The person culture is to be found in a small, highly participatory organisation where individuals undertake all the duties themselves, for example, a barrister in chambers. Expandable text

The power culture This culture tends to rely on a central figure for its strength and has lines of communication which not only radiate out from this centre but link side ways across the organisation. This may be expressed as a web. The boss sits in the centre, surrounded by ever

widening circles of intimates and influence. There are few procedures and rules of a formal kind and little bureaucracy. The dominant influence of the centre results in a structure that is able to move quickly and respond to change and outside threats. This culture is often found in small entrepreneurial organisations but will frequently break down as they grow since the web is more difficult to maintain with size. As might be expected attempts to implement a structured system into this culture are likely to be vigorously resisted both on the grounds of constraining flexibility and unnecessary costs.

The role culture Perhaps the most readily recognised and common of all the cultural types everything and everybody are in their proper place. There is a presumption of logic and rationality. It is based around the job or role rather than the personalities and is epitomized by what we tend to think of as the traditional hierarchical structure. This kind of culture is best suited to an environment that is relatively stable and a large-sized organisation. Because of the focus on the role this culture tends to be impersonal, and by implication restrictive, suppressing individuals' attempts at any improvements. It doesn't take much thought to work in a role culture. Change is therefore relatively slow and is often only brought about by fear. Although it can adapt, this ability is restricted and a 'role culture' will have problems in surviving a dramatic change.

The task culture This is where management is basically concerned with the continuous and successful solution of problems. Performance is judged in terms of results and problems solved. Although a structure exists it is flexible and capable of being formed and reformed depending upon the task

in hand. The organisation is therefore more loosely bound than the role model. Power and respect come from individual knowledge rather than rank or position. People describe their positions in terms of the results they are achieving. These cultures are suited to organisations that are concerned with problem solving and short-term one-off exercises often found in rapidly changing organisations, where groups are established on a short-term basis to deal with a particular change. Structurally this culture is often associated with the matrix structure. Examples: market research organisations, entertainment industry, computer software design.

The person culture this is where the structure and the culture is built around individuals. Although not a common culture for an entire organisation to be based on, it is none the less found in small areas of large companies. The culture is that of educated and articulate individuals solicitors, academic researchers, consultants etc. They may use some common office services but generally operate independently. In some instances, a key individual heads a support team of different skills.

Test your understanding 3 Describe what Handy meant by a task culture. Can you think of two disadvantages this may create for an organisation?

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