

2011年ACCA 《F1会计师与企业》 辅导讲义(18) 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\\_645961.htm](https://www.100test.com/kao_ti2020/645/2021_2022_2011_E5_B9_B4ACC_c52_645961.htm) 3 Writers on culture There are three writers you need to have knowledge of: Schein, Handy and Hofstede. 3.1 Schein Schein argues that the first leaders of a company create the culture of an organisation. Once the culture exists, the attributes/criteria for the later leaders are determined by the culture. Thus the link between culture and leadership is very strong. Schein further commented that if leaders are to lead, it is essential that they understand the culture of the organisation. In order to try and define culture, Schein described three levels: § Artefacts these are the aspects of culture that can be easily seen, e.g. the way that people dress. § Espoused values these are the strategies and goals of an organisation, including company slogans etc. § Basic assumptions and values these are difficult to identify as they are unseen, and exist mainly at the unconscious level. New employees find the last level of culture the most difficult to understand, and lack of understanding of the basic value is one of the main contributors to failure when trying to implement change. Test your understanding 1 Schein said that leadership and culture were totally divorced from one another. True or false? Test your understanding 2 State three aspects of culture that could be classified as artifacts. 相关推荐：>2011年ACCA考试考题特点解读及答题技巧分析 >2011年ACCA 《F1会计师与企业》 辅导讲义汇总 重点推荐：>2011年12月份ACCA考试报名日期提醒 >2011年ACCA12月考试时

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