

<<商业伦理与会计职业道德>>

图书基本信息

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作者：布鲁克斯，邓恩 著，任明川 改编

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## 前言

随着我国加入WTO,越来越多的国内企业参与到国际竞争中来,用国际上通用的语言思考、工作、交流的能力也越来越受到重视。

这样一种能力也成为我国各类人才参与竞争的一种有效工具。

国家教育机构、各类院校以及一些主要的教材出版单位一直在思考,如何顺应这一发展潮流,推动各层次人员通过学习来获取这种能力。

双语教学就是这种背景下的一种尝试。

双语教学在我国主要指汉语和国际通用的英语教学。

事实上,双语教学在我国教育界已经不是一个陌生的词汇了,以双语教学为主的科研课题也已列入国家“十五”规划的重点课题。

但从另一方面来看,双语教学从其诞生的那天起就被包围在人们的赞成与反对声中。

如今,依然是有人赞成有人反对,但不论是赞成居多还是反对占上,双语教学的规模和影响都在原有的基础上不断扩大,且呈大发展之势。

一些率先进行双语教学的院校在实践中积累了经验,不断加以改进;一些待进入者也在模仿中学习,并静待时机成熟时加入这一行列。

由于我国长期缺乏讲第二语言(包括英语)的环境,开展双语教学面临特殊的困难,因此,选用合适的教材就成为双语教学成功与否的一个重要问题。

我们认为,双语教学从一开始就应该使用原版的各类学科的教材,而不是由本土教师自编的教材,从而可以避免中国式英语问题,保证语言的原汁原味。

各院校除应执行国家颁布的教学大纲和课程标准外,还应根据双语教学的特点和需要,适当调整教学课时的设置,合理选择优秀的、合适的双语教材。

顺应这样一种大的教育发展趋势,中国人民大学出版社同众多国际知名的大出版公司,如麦格劳-希尔出版公司、培生教育出版公司等合作,面向大学本科层次,遴选了一批国外最优秀的管理类原版教材,涉及专业基础课,人力资源管理、市场营销及国际化管理等专业方向课,并广泛听取有着丰富的双语一线教学经验的教师的建议和意见,对原版教材进行了适当的改编,删减了一些不适合我国国情和不适合教学的内容;另一方面,根据教育部对双语教学教材篇幅合理、定价低的要求,我们更是努力区别于目前市场上形形色色的各类英文版、英文影印版的大部头,将目标受众锁定在大学本科层次。

本套教材尤其突出了以下一些特点:保持英文原版教材的特色。

本套双语教材根据国内教学实际需要,对原书进行了一定的改编,主要是删减了一些不适合教学以及不符合我国国情的内容,但在体系结构和内容特色方面都保持了原版教材的风貌。

专家们的认真改编和审定,使本套教材既保持了学术上的完整性,又贴近中国实际;既方便教师教学,又方便学生理解和掌握。

突出管理类专业教材的实用性。

本套教材既强调学术的基础性,又兼顾应用的广泛性;既侧重让学生掌握基本的理论知识、专业术语和专业表达方式,又考虑到教材和管理实践的紧密结合,有助于学生形成专业的思维能力,培养实际的管理技能。

体系经过精心组织。

本套教材在体系架构上充分考虑到当前我国在本科教育阶段推广双语教学的进度安排,首先针对那些课程内容国际化程度较高的学科进行双语教材开发,在其专业模块内精心选择各专业教材。

这种安排既有利于我国教师摸索双语教学的经验,使得双语教学贴近现实教学的需要;也有利于我们收集关于双语教学教材的建议,更好地推出后续的双语教材及教辅材料。

篇幅合理,价格相对较低。

为适应国内双语教学内容和课时上的实际需要,本套教材进行了一定的删减和改编,使总体篇幅更为合理;而采取低定价,则充分考虑到了学生实际的购买能力,从而使本套教材得以真正走近广大读者。



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### 内容概要

商业伦理与职业道德历来是企业经营面临的一项挑战。

在日益国际化、信息化的今天，这一挑战愈加严峻。

本书从道德期望入手，运用利益相关者理论，为实际的决策分析提供了合理的视角。

作者探讨了诸如道德与商业、人的自利本性与经济学。

道德与法律的关系。

在操作层面上，作者介绍了道德决策的基本方法，包括五问法、准则法和帕斯汀法。

本书关注的核心是制度建设，即公司的道德治理结构和道德责任界定。

作者用单独的一章讨论会计职业道德，不仅提供了完整的会计道德规范体系，而且探讨了会计师在缺乏明确的法律规定和道德规范情况下的职业判断。

本书还提供了大量国际化、与时俱进的案例和阅读材料。

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作者简介

伦纳德·J·布鲁克斯(Leonard J. Brooks)加拿大多伦多大学罗特曼管理学院(Rotman School of Management)商业伦理与会计学教授，商业伦理研究中心主任。

长期为Journal of Business Ethics . Accounting , Organizations and Society Business&Society等杂志撰稿，曾担任Journal

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## 章节摘录

插图：It is clear that the 2008 model is different from the original 2007 model. But what if the differences were not readily apparent to the consumer ?

Assume that the selling price decreases because of production efficiencies. Are you prepared to make a rebate every time the current price falls because the current costs of production have decreased ?

This may be the perception of Apple customers if the company begins to pay rebates. Remember, from a deontological perspective the consequences are unimportant. What is important is that the decision was made for the right reasons. The fact that customers cannot differentiate between overcharging and production efficiencies is irrelevant. The only relevant aspect is that the decision maker knows the difference between overcharging and production efficiencies, and that the decision maker makes a rebate in the former case but not in the latter. The fact that the presence or absence of a rebate may influence future sales is irrelevant. | Justice & Fairness | Distributive justice argues that equals should be treated equally and unequals should be treated unequal in relationship to their relevant inequalities and differences. Are all customers equal ?

This would depend on your timeframe. If you assume that there will be no repeat business from any customer, then they are not equal. A fair price is defined as one that a willing buyer and willing seller would accept in a noncoercive arm's length transaction. Assuming there was no undue sales pressure, then the customers who bought the iPhone at \$599 thought that that was a fair price. The ones who bought the iPhone at \$399, also, presumably, considered that to be a fair price. So, both groups were willing to pay fair value for the product at the time of purchase. There is no ethical reason to reverse those transactions. There were both at fair, albeit different, prices. By contrast, if a business is attempting to establish an ongoing relationship with its customers, who will be buying numerous products over a long period of time, then all customers are equal. As such they need to be treated equally. This means that a business does not want to alienate any of its customer base and so it will offer a rebate to make everyone equal. Rawls argues that social and economic inequalities are just if these inequalities are to everyone's benefit. This means that a price differentiation is just if it relates to production cost differences. Assume that the cash flow from the \$599 sales were used to fund production efficiencies that permitted the company to maintain the same profit margin while reducing the price of the product to \$399. If this had been the case, then the price inequality is to everyone's advantage. The higher price permitted the lower price to occur. However, the actual price decrease occurred two months after the launch of the product. Presumably, there were no production changes during the summer. So, this price differentiation is not to everyone's advantage and as such would not be considered just. | Virtue Ethics | Virtue ethics focuses on the moral character of the decision maker. What values does Steve Jobs want his company to project ?

The website of Apple Inc. has separate web pages concerning responsible supplier management and Apple's commitment to the environment. The company projects an image of high quality with high ethical standards. The last thing this company wants is criticism that it is not behaving responsibly. Two days after the price of the iPhone was dropped to \$399 Steve Jobs publicly apologized for the pricing error and offered a \$100 in-store rebate to those customers who had paid \$599 for the product. What values is Steve Jobs demonstrating by making a public apology ?

By admitting his pricing error and atoning for the error by offering a rebate he is demonstrating rectitude. By being honest and straightforward in his apology, he is taking personal responsibility for the mistake. On the other hand, you might say that he is not demonstrating integrity because he is recanting under pressure. This was not a free decision. He was reacting to public pressure.

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《商业伦理与会计职业道德(英文版·第5版)》是教育部高校工商管理类教学指导委员会双语教学推荐教材,工商管理经典教材·会计与财务系列。



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