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April 2003 (No. 7)

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Editorial

The Right Approach to Dealing with the Deficit

The Budget announced on March 5 focused on narrowing the deficit. Facing up to the challenge of narrowing the deficit is correct. Unfortunately, the approach taken by the SAR Government will never succeed. We predict that the deficit will continue to grow, and that the economy will continue its slump.

The reason is obvious: the domestic economy has been the weak spot for years and there are no initiatives to deal with the source of all the difficulties. The analysis conducted by Lingnan's Centre for Public Policy Studies shows clearly that the housing market slump "caused" the slump in domestic consumption and domestic investment and not the other way round. Moreover, the housing market slump eroded the government's revenue base tremendously. It eroded not only the value of the government's most valuable asset, land, but also reduced revenues from profits tax, stamp duties, and even salaries taxes. The slump in domestic consumption and domestic investment directly caused the jump in unemployment and welfare payments. Indeed, the housing market slump caused such weakness in domestic demand that we have deflation that is more serious than about anywhere. Interestingly, we also found that the housing market slump caused the high real interest rates, and not the other way round.

Increasing taxes and reducing government expenditures will only hurt the domestic economy more. It must be noted that our external sector had been doing

great until quite recently. Given the US invasion of Iraq and the outbreak of SARS, even our external sector is now suffering. How can we be optimistic about the government closing the deficit by 2006/2007?

We have long argued, ever since the introduction of the Tenants Purchase Scheme, that the TPS would erode the incentives for public housing tenants to buy HOS housing and would undercut their "bid price" for HOS and other types of housing. We had advanced the theory that this broke the chain of "trading up" activity and had predicted a continual fall in housing prices and particularly second hand transactions. All these predictions have now been vindicated.

The government has now announced that TPS will be ended after the last phase of 50,000 units have been sold this year. This is much too late. On top of that the excessive housing supply, which was clearly a result of the government's policy to boost supply, is causing the housing market to continue to decline for years. There is no hope for the domestic economy to recover, given this scenario, and no hope for the government to balance its budget. There is no hope for the government to continue its funding to universities, health care, social welfare.

But this scenario must not be. The Lingnan Centre for Public Policy Studies held a press conference and advised that the government deal with the excess supply problem in a forthcoming fashion. The downward price adjustment will not eliminate the excess supply fast enough to protect us from the scenario of escalating bankruptcies, surging unemployment, and bankrupting of the government's fiscal position.

On the other hand, the government can act positively and effectively. Our worry is that the SAR government may not have the necessary understanding and political will to do what is necessary. Given government's virtual monopoly on land supply, the government will be well advised to set up a \$100 billion fund to snap up 60,000 to 70,000 units of flats worth \$2 million or below, and use the rental proceeds to pay for the interest. These units, together with the stock of unsold HOS housing units, can be rented out in the open market, with priority and rent concessions to public rental housing tenants. This way, the downward pressure for housing for the below 2 million dollar category will be eliminated. Indeed there will be a good possibility for housing prices of this category to rise. When prices rise, flat owners may

sell and with the proceeds from the sale trade up to better homes. This way the benefits of the government's purchases will diffuse throughout the entire housing market. Jobs will be generated, and government revenue will rise. Stamp duties from home sales and the stock market, profit tax from banks, lawyers, brokerage houses, and developers, even salaries taxes will rise. In a few years, given the controlled supply of developable land onto the market, we can expect these government-owned flats can be privatized with a handsome profit, again benefiting the fiscal balance.

There are talks in the community about the possible benefits of abandoning the linked exchange rate, as if this would help balance government's budget. This presumption cannot be correct, because a depreciation of the Hong Kong dollar will not eliminate the huge excess of supply of housing. A depreciation of the Hong Kong dollar may promote our exports and stimulate tourism, but currently our exports sector and tourism are doing just fine—discounting the short term effects from SARS. A depreciation of the Hong Kong dollar will not benefit the domestic economy if housing prices continue to slump and people have to pay much more for imports.

In public policy and economics, proper understanding is what it takes to make the right decisions. Without such correct understanding, good policy can only come with good luck. We have learnt painfully that we cannot depend on luck.

A Bad Tax, by Any Other Name

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摘要

家傭稅估計可為政府帶來 10 億元的稅收，但難免被視為帶有歧視性。政府引入這稅項時，未顧及對香港作為國際都會的負面影響，恐怕只會得不償失。

The Hong Kong government recently announced its intention to introduce a lump sum levy of HK\$9,600 on employers of foreign domestic helpers at the time the employment contract is approved, effective from October 1st. It further announced that it would reduce the minimum salary level of the helpers by HK\$400 per month from April 1st. Over a standard two-year employment contract, this means that the lump sum employers' levy is exactly equal to the total salary reduction. On the reasonable assumption that employers would reduce their employees' wages to the new minimum, employers would thus carry no extra financial burden as a result of the new measures. This would fall

entirely on the shoulders of the domestic helpers themselves.

The new levy was introduced under the labour importation scheme, thus technically is not government taxation, and so does not have to go through the legislative process that applies to changes in taxation. However, there should be no doubt as to what these measures in practice represent. No matter how they are dressed up, they are in all but name a tax on the salaries of domestic helpers. In this article, therefore, I shall refer to the measures as such – a new tax.

Since they were put forward, the government measures have attracted a significant amount of comment, both in favour and opposed. As I see it, three distinct but related main questions have been raised. First, there is the economic question as to whether any increase in government levies is appropriate at a time when Hong Kong is mired in recession. Second is the question of whether a reduction in the domestic helpers' minimum salary is currently justified. And third is whether a "tax" on domestic helpers' incomes is a just and appropriate way of alleviating the deficit.

As to the first of these questions, the technical arguments are complex and, as is usual in economics, a matter of heated debate. I will not add further to this particular debate here.

The second issue is whether a reduction in the domestic helpers' minimum wage is currently justified. Several arguments in favour of a reduction have attracted wide political support, for example from the DAB and the HK Progressive Alliance. These arguments have varying degrees of persuasiveness. One of the least convincing is that in recent years the Hong Kong dollar, on the coat-tails of its US counterpart, has risen sharply against the peso, baht and rupiah, increasing the value of remittances to the Philippines, Thailand and Indonesia, from where most domestic helpers come (the US dollar recently touched record highs against the peso, although falling against the yen and euro). Thus, it can be argued that a decrease in the minimum salaries of domestic helpers here is justified, since in terms of their own countries' currencies, they have recently risen dramatically. The problem with this argument is that it is unusual, to say the least, for remuneration levels to be based on the personal home circumstances of the salary earner, rather than the actual quality or quantity of the work done. Further, little was heard of this argument when the US and HK dollars were falling against the above currencies. In any case, it ignores the effect of inflation in the home country, which in open economies tends to rise in tandem with falls in the exchange rate.

Another point often made in favour of a salary cut is that domestic helpers are privileged in that they represent the only sector of society to which a government-enforced minimum salary level applies. In their case, then, salary

levels are therefore not set by the objective hand of market forces; rather they are set “by committee”. Consequently, so the argument runs, there is nothing sacred about the current minimum salary level of HK\$3,670, and it should be adjusted as economic circumstances require. In the absence of this protection, so it is said, the salaries of domestic helpers would likely fall precipitously, and thus a statutory cut is now appropriate.

It is clear that deflation has been persistent in Hong Kong since the last minimum salary adjustment, also a decrease, of five percent in 1999. It is also fair to say that compared to minimum salary levels for domestic helpers elsewhere in the region, such as in Singapore and Malaysia, the level pertaining in Hong Kong is high. Arguments that the minimum salary is low compared to the Hong Kong average income are countered by the point that the comparison does not take into account other benefits that domestic helpers enjoy, such as free accommodation, health care, food, and travel expenses to and from their home country.

The contention that domestic helpers are currently treated favourably may thus have some appeal to many Hong Kong citizens. However, it ignores the reason why the minimum salary legislation was established in the first place. Given their position as guest workers, with their numbers regulated, and with their continued stay in Hong Kong subject to their continued employment, domestic helpers would, in the absence of such legislation, be open to exploitation by unscrupulous employers (some exploitation is clearly present in Hong Kong today in spite of its presence). It also ignores the long hours that most domestic helpers are often expected to work to earn their incomes.

Nevertheless, there is, then, at least some justification for both views that the time is ripe for the budget deficit to be reduced and domestic helpers’ salary levels to be lowered. This then leads to the third question: whether it is appropriate to “kill two birds with one stone” by introducing a tax that adds to government revenues while reducing the domestic helpers’ incomes.

One argument often stated in favour of the “tax” on domestic helpers is that they create certain burdens on society that has to be paid for by taxpayers as a whole, and that thus the domestic helpers should shoulder some of the tax burden. In particular, domestic helpers are widely accused of creating an environmental problem in Central and other locations where they congregate on their days off.

There is no doubt that anti-social littering constitutes a serious and costly problem for Hong Kong, and that at certain times of the week and in certain places, domestic helpers clearly contribute to this problem (somewhat ironically it has to be said, since they are in Hong Kong primarily to perform cleaning tasks). “Making the polluter pay” is a principle that is gaining

currency throughout the world as a response to a variety of ecological concerns. Taxation is an effective, and widespread, means of putting this principle into effect, and so one might well sympathise with calls for a tax on the guilty parties to pay for the clean-up. However, the problem is one of fairness in applying the tax; it should fall on all the miscreants. One has only to witness beaches, barbecue areas and other public areas all over Hong Kong to understand that the failure to deposit rubbish in the proper receptacles hardly applies solely to the overseas domestic helper community. Thus, to tax that section of society alone would clearly be unfair.

This is a comparatively petty point, however. The main argument put forward in favour of the tax is that in order to reduce the ballooning budget deficit, every member of society should play his or her part (this phrase has been a constant refrain of government). It is, at first glance, a laudable objective. The new levy will of course raise extra government revenue – with 240,000 overseas helpers currently in Hong Kong, the levy would generate over one billion dollars per annum in extra revenue. Thus the domestic helpers would no doubt be “playing their part”. The problem with this argument is that in Hong Kong every member of society clearly does not play his or her part. Far from it: in the tax year 2000/1, according to the IRD’s recently released annual report, there were only 1.2 million salaries taxpayers in the territory, out of a combined workforce of approximately two-and-a-half times that figure. Due to the current level of personal allowances, which are very high by international standards, most income earners in Hong Kong do not pay any tax whatsoever, and this will continue to be the case in spite of the lowered allowances proposed in the recent budget.

So, here has been the government’s dilemma. In order to tax the domestic helpers under the existing tax structure, personal allowances would have to be dramatically reduced and progressive tax rates substantially raised, an option that the government could not find politically or economically feasible. Thus, the solution has been to “tax” the helpers under a different system, meaning the introduction of the new levy on employers, effectively Hong Kong’s first payroll tax.

Under the new measures, domestic helpers stand to be taxed at an effective rate of approximately ten and a half percent of their income, a rate not suffered by other single-person salary earners until they earn more than \$34,000 a month, or over ten times the helpers’ revised income. The new “tax” thus clearly violates the principle of equity, which has been accepted as one of the basic tests of a good tax system since they were outlined over two hundred years ago by Adam Smith in his seminal work *The Wealth of Nations*. It is also taxation without the merest hint of representation, since domestic helpers, as guest workers in the territory, have no political voice in Hong Kong. Further, it targets workers who are both foreign and overwhelmingly female, and thus can be

accused of being discriminatory on the basis of both nationality and sex. As such, it is in breach of the International Covenant on Civil and Political Rights, enshrined in Hong Kong's own Basic Law. No matter what justification there is for it in terms of revenue and in terms of realigning salary levels, it is a bad "tax", by any other name, and should have no part to play in the finances of a society that has aspirations of calling itself a "world city".

The Ability - To - Pay Concept For Hong Kong Corporate Profits Tax System

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摘要

本港利得稅不妨引入累進機制。尤其是處於經濟不景時，累進機制讓有能力負擔多一點的企業負擔多一點。這樣，負擔能力較低的中小企業就有更大的生存和發展空間。

During this year's budgetary process, the Financial Secretary has repeatedly stressed that tax changes will reflect the residents' ability-to-pay. Unfortunately, the only obvious example in the Budget Speech that reflects the ability-to-pay concept is the Motor Vehicles First Registration Tax. I believe that a progressive tax system is more suitable to fairly assess the tax burden of residents and corporations according to their abilities to pay. Since salary tax in Hong Kong is already partially progressive (although the proposed reduction in allowance makes the salary tax rate structure less progressive), this article will focus on discussing taxation for corporate profits.

Hong Kong's Profits Tax Collection

Profits tax is levied on corporations, individuals, bodies of persons and partnerships, in respect of assessable profits arising in or derived from Hong Kong. Currently, the profits tax rate for corporations has remained unchanged at 16% flat rate since 1998-99 (to be changed to 17.5% in 2003-2004). In 2001-02, the total collection of profits tax was \$44 billion which represents 25.3% of the total government revenue. In 2002-03 (updated scenario in March 2002), the total profits tax collection is 42.9 billion representing 20.0% of the total government revenue. Compared to the collection of \$55.3 billion (37% of the total government revenue) in 1997-98, profits tax revenue has declined during most of the past five years.

Tax Rate System Concepts

Hong Kong has long been adopting a flat profits tax rate system, as it is easy to understand and simple to administer. Currently, no matter how much the companies earn, a fixed proportion of their business income will channel to the Government. In other words, the average tax rate (being the total tax assessed as a proportion of the business income) equals to the marginal tax rate (the profits tax rate on the additional unit of profits generated).

Amongst the four Asian Little Dragons, South Korea and Taiwan are assessing corporate income at progressive tax rates. Singapore has a semi-progressive tax rate system. Corporations with higher income in these countries pay a higher proportion of their income as tax payment. Under the progressive tax rate system, if the corporate income of an enterprise doubles to the extent that it exceeds the boundary of a lower tax rate, the increase in its income tax liability will be more than double. Simply speaking, the marginal tax rate exceeds the average tax rate leading to an average tax rate increase with income. In comparison with South Korea and Taiwan, Hong Kong seems to be recovering from the Asian Financial turmoil at a slower rate and we do currently face some severe economic problems. It should be time for the administrator to consider an alternate tax system, i.e. progressivity, as it may be more equitable, particularly for less profitable small and medium sized businesses hit hard by the current economy. The proposed new tax system may also provide the Government more flexibilities in adjusting the tax burden of taxpayers of different profits levels.

Ability-to-pay Principle

The social purpose of taxation is to achieve a more even distribution of income and to reduce the inequality of wealth. To achieve a vertical equity, we expect that taxpayers of different taxable capacities should pay equally. However, we also expect to levy taxes on taxpayers according to their tax paying ability. In other words, on a horizontal equity basis, we should have equal treatment of taxpayers of similar taxable capacity and thus support progressivity of taxation. Progressive tax rate means a larger proportion of tax will be derived from people with higher income, as marginal tax rate rises with income. In the context of corporate profits tax, this does not necessarily mean that more profitable companies are penalized. Instead, they are those more capable to generate higher profits and thus more able to contribute their income to the Government's coffer. The progressive tax rate system, in an economic way, saves the necessities for the poorer by taking part of the luxurious goods from the richer. This argument is based on the theory of the declining marginal utility of income. According to this theory, a progressive tax rate structure in which the rates increase as income increases results in an equality of sacrifice across taxpayers. Many tax policymakers

believe that the justification for a progressive income tax rate structure is its potential for rectifying distributive inequity in our tax system.

Under a flat tax rate structure, the marginal and the average tax rates are the same for all levels of taxable income. Under a progressive tax rate structure, the marginal tax rate is higher than the average tax rate for taxable income in excess of the first tax rate bracket. Indeed, one of the identifying features of progressive tax rate system is that the marginal rate of tax will be above the average rate of tax. It is this fact that the imposition of gradually increasing marginal tax rate causes the average tax rate to increase.

Less Tax Burden for Small and Medium Sized Businesses

Under current economic environment, small and medium enterprises are lack of sufficient support for starting, developing, operating and expanding their businesses. Government has been finding ways and launching programs, for example, Small and Medium Enterprises (SME) Funding Schemes (中小企業資助計劃), to facilitate and enhance the development and growth of these enterprises.

Progressive tax rate system not only levies higher tax on those who earn more, thus more able to pay, but can also relieve partially the tax burden of small- and medium- sized companies. As the profits tax system becomes more progressive, corporations on lower income can pay less, and those with higher income pay more. Hence, instead of taxing all companies at a standard rate and providing the inferior with loans or subsidies by the Government, the progressive tax rate system allows the small- and medium- sized firms to save more for working capital and reinvestments purposes.

Large corporations may argue that the progressive tax rate system discriminates them as they are losing their competitive advantages to the small and medium sized enterprises. In fact, for investment decision-making, companies should continue their investment in projects as long as the rate of return from the investment is greater than or equal to their own cost of capital. Large corporations can normally obtain capital at a lower cost than small and medium sized businesses.

Allowable Deductions

In order to reduce the adverse effect from the adoption of a progressive tax rate system, Government can offer some deduction schemes, which can provide direct welfare to the community. This includes imposing higher marginal tax rate coupled with higher charitable donation deduction rates which were already been proposed in the Budget Speech.

Donations to educational institutions, cultural centers, medical centers, hospitals, elderly residential homes, daily activity centers and sheltered workshops for the under-privileged will actually reduce the demand on the Government in incurring these kinds of public expenditure. Thus, reduction in taxable income arising from increase in charitable deductions will be partially offset by the savings from provision of public goods. From the viewpoints of the enterprises, increase in donation will not only reduce the tax payment, but will also enhance the corporate image with the general public that big firms do concern about the society and are bounded with the community, in addition to making profits from business.

Drives Investors Away?

It has been worried that increase in tax rate will discourage investment. By increasing the marginal tax rate, it is speculated that investment from large local enterprises and international organizations will be driven away. In order to generate the higher after-tax return, local investors will try to look for more attractive investment alternatives outside Hong Kong whilst foreign investors will channel their investments elsewhere. However, the Hong Kong profit tax rate is still significantly below neighboring jurisdictions and our major trading partners. While these jurisdictions may offer more tax incentives for selected enterprises, overall and in the long run, these incentives do not appear to be enough to bridge the significant gap in tax rates in most cases. Also, the simple tax system and the "territorial concept" of taxation system in Hong Kong still provide investors a good environment for investing in Hong Kong.

Furthermore, surveys demonstrate that taxation of profits is only one of the many factors in the investment location decision, and not the most important one (Simmons, R. 2000. Hong Kong, China. How Important are Changes in Profits Tax to Hong Kong's "Competitiveness"? The Lingnan Commentary (January): 2-5.) And amongst all tax factors, investors are more concerned about the transparency, stability and consistency of the tax system than the tax rate itself.

Nowadays, many countries have offered tax relief on double taxation. A moderate rise in profits tax rate for large profitable multinational corporations should not affect the eventual tax burden on the foreign investors. As long as our profits tax rate remains competitive as compared with those of neighboring countries and major trading partners, multinational corporations will be willing to save their total tax payment by settling their profits tax liabilities in Hong Kong instead of elsewhere. Needless to say, in a progressive tax rate system, tax planning will be more complicated, and in this sense, more important.

Same as Singapore, one of the Asian Little Dragons, Hong Kong does not impose capital gains tax as South Korea and Taiwan do. Hence, if income of capital nature is generated, no profits tax will be levied upon. The absence of capital gains tax tends to benefit high net-worth corporations, as it is easier for them to finance funding for investment. Furthermore, large multinational corporations are more able to afford to hire expensive professionals to advise them to structure offshore businesses (with income sourced outside Hong Kong and thus not subject to Hong Kong taxation) than small and median sized local businesses. Therefore, these multinational corporations tend to be more able to take advantage of the “territorial concept” of the Hong Kong taxation system. It seems to be fair to increase the income tax on large corporations as they are already benefited from the absence of capital gains tax and profits derived from offshore businesses, at least more so than smaller businesses.

Conclusions

Flat tax rate system can assure a certain level of revenue for the Government when the economy is booming. The Government can adjust the tax rate to levy whatever is required to finance the public expenditure.

During economic downturn, however, the national income declines and the disposable income of the general public drops. It may be difficult to increase the flat tax rate further. If a progressive tax rate system is in place, the government tax revenue can be adjusted more easily by monitoring the tax rates for those categories of taxpayers who are more or less able to pay tax. Thus, this may be time for the Hong Kong SAR Government to launch a new tax rate system.

論人本主義與企業文化創建的新結合

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Abstract

Corporate culture and humanitarian values are both important in running a firm. We examine the synergy of the two from a new perspective, i.e. employees creating the most suitable corporate culture based on their human perspectives. We also look into the key to the cultivation of this synergy, and the challenges this poses.

企業文化管理的難點

對於管理層而言，企業文化管理的難點不在於大致形成一個較正確的企業文化和文化生命周期概念，而在于憑藉直覺、職業判斷和某些科學根據，正確的創建（或革新）企業文化并確定生命周期各階段的臨界點，制定出一整套的管理對策，當企業文化陷入危機時能夠力挽狂瀾，拯救企業文化，開闢新通路[1]。

要使企業文化永葆青春，最有效的辦法是創新和發展，將開創期和穩定期的臨界點提前，穩定期和衰退期的臨界點無限期推後。員工是企業文化最直接的接觸者，他們的感受是對企業文化的價值或癥結的最直觀的反映。另外，對企業員工而言，完全接受一種全新的企業文化是需要時間的，他們本身的觀念與企業文化可能存在這樣或那樣的衝突。這種文化衝突有時能對企業正常運作造成極大的破壞作用。因此，在建立（或革新）企業文化時，如何處理臨界點，減少衝突，使企業文化和員工個人觀念以最快的速度融合，成為企業文化中急需解決的問題。

以“以人為本”理念為指導，由企業員工來創建和選擇最適合自己的企業文化

“以人為本”的思想，就是一切工作應以人為根本，管理的最根本目的就是最大限度地調動人的積極性、主動性和創造性，滿足人的物質和精神等多方面的需要，實現人的才能的全面發揮和人的素質的全面提高。

縱觀擁有強大企業文化力的企業，如可口可樂、IBM、松下等，無不有其完整和獨特的企業文化。

“IBM=服務”，這是 IBM 成功的秘訣，它激勵了無數員工在產品質量和服務上精益求精，永不滿足，為 IBM 這個品牌的暢銷世界做出了不可磨滅的貢獻。但是 IBM 的企業文化是否做到了以人為本，并且完全適合員工呢？IBM 為了體現其精緻和一絲不苟的產品風格，要求其銷售人員在任何天氣外出工作都必須著裝整齊，穿毛料西服、系領帶。這無疑能體現 IBM 的風格，為企業樹立良好的形象，但是在熱天對銷售人員而言卻是一種莫大的痛苦，恰恰體現了一種不和諧，讓人覺得 IBM 的企業文化有不近人情之嫌。員工不是機器，他們所遭受的痛苦會或多或少發泄在工作上，如在夏天減少外出訪問時間。

激勵原則是人本管理的重點，要使企業有活力有生氣，激勵就是一切。激勵有很多種，幫助員工做出業績是對員工很大的激勵，工作中快樂、舒適的感覺同樣是一種激勵，而業績歸根結底是通過轉化為快樂的情緒而對員工產生影響的。而 IBM 的銷售人員業績上的快樂會部分地被著裝上的不快樂所抵消，這種內耗是毫無意義且可以避免的。

因此，企業完全可以給予企業員工最大的權力，將企業文化的未來交到員工手中，由他們來創建和選擇最適合自己的企業文化。這充分體現了人本管理的“以人為本”和“激勵”原則。

這樣做無疑有一定風險，但益處頗多：

(1) 企業文化源自於企業員工，他們理解和接受的難度不大，能儘量避免衝突。

(2)無論最終創建的企業文化是什麼性質，“以人為本”的理念都將扎根企業員工腦中，它由一種管理方法升華為一種思維模式，成為企業文化不可或缺的組成部分。

(3)這種企業管理層的放權行為，對員工是一種激勵，能極大激發他們的動作熱情，並對企業產生親切感和歸屬感。

(4)有利於提高企業員工的凝聚力，群體的凝聚力越強，成員就越容易追隨共同目標，群體生產率也會有很大提高。

3.員工創建企業文化的關鍵：挑戰、自由、管理層鼓勵

大部分企業關心的是企業員工如何理解和適應企業文化，而不在意員工是否喜歡或願意接受它。以人為本，就是要關注企業員工的真實感受，創建員工最認同的企業文化。傳統上創建企業文化大多是先由企業管理層制定好企業文化的內容和結構，然後通過一系列內部營銷手段，在企業內部推廣和普及。期間出現矛盾衝突再想辦法解決。這樣做好嗎？真正的戰略家都知道，最高明的手段不是解決問題，而是避開問題。很顯然，傳統的創建企業文化的方法始終不能避開衝突，因此不能稱之為上策。

我們為什麼不能進行一次逆向思維呢？由員工自己來制定企業文化的內容和結構，然後交由企業管理層完善和普及。雖然這個過程不是很複雜，但這是一項創造性的活動，沒有經驗可以借鑒。所以在此過程中，錯誤和失敗是在所難免的，重要的是管理人員應該做出適當的鼓勵和引導，提升而不是扼殺員工的創造性。其中三個因素至關重要：挑戰、自由和管理層鼓勵。

挑戰

將創建企業文化的重任交給企業員工，對員工本身來說就是一種挑戰，因此必將極大激發員工的積極性和創造力。在這個過程中，管理者應注意控制，維持一個適度的挑戰，難度不可太大也不可太小。

設定一個適度的挑戰，要求經理們擁有有關員工和工作安排的豐富而詳細的資訊，收集這樣的資訊通常很困難也很費時。也許這就是為什麼很少能設定出適度的挑戰的原因。事實上，經理們扼殺創造力最常見的方式之一就是沒有盡力獲取必要的資訊並很好的將員工和工作聯繫起來，取而代之的是一些破壞聯繫的事情。結果是相關各方都不滿意。所以，管理層一定要保持與員工的緊密聯繫。

自由

給予員工創建企業文化的自由，是創造力的關鍵。在開展工作過程中給予他們自由，將提高他們的內在動力和主人翁意識。過程自主權也可使人們以最能發揮他們專業知識和創造性思維技能的方式來處理問題。任務終將成為一種對他們的激勵，而他們可以運用自己的優勢去面對挑戰。管理層切忌兩個方面：(一)經理們不可頻繁改變主意。員工可能有過程自主權，但是，他們不知道應該去幹什麼，這種自主權是毫無意義的。(二)不可僅僅在名義上給員工以自主

權，他們宣稱，員工在創建企業文化時是被“授權”去探索迷津的，但事實上，在過程中員工被剝奪了權利。這甚至比不給員工授權更打擊他們的積極性。

管理層鼓勵

一項創造性的工作，困難是難免的。在這個過程中，管理者應該做的是如何幫助員工，共同解決問題，但是管理者們習慣於表現出一種破壞創造力的反應。他們所做的是尋找理由不去採納新想法，而不是尋找理由擴展它。一種有趣的心理活動加劇了這種現象。人們認為，如果他們更挑剔一些，會在上司面前顯得更精明，顯示自己有獨到的見解和觀察力，且思維敏捷。不幸的是，這種否定性偏見對那些需要得到認可的創造力來說，具有嚴重的後果。

除了獎賞和懲罰，管理層鼓勵還可以來自於其他方式：扮演角色模型、堅持難以處理的問題以及鼓勵團隊內部的合作與溝通。這些行為提升了創造性過程的所有三個組成因素，而且作為一種具有影響力的活動，它還具有額外功效，單個經理可以自己進行這些活動的實踐。當企業內的所有經理都以鼓勵和培育創造力的態度和行為來扮演角色模型時，這種方式將更有效。

4·如何維護和發展新建的企業文化

規範人事制度，是維護和發展企業文化的有效途徑：

規範招聘人員制度

企業招聘人員時，應強調兩方面：(1)物件的知識面和知識結構。以美國休列特—帕卡德公司（簡稱HP公司）為例，他們物色的人員通常是那些在工科學過幾年而後又轉到斯坦福或哈佛之類商學院攻讀，並獲得企業管理碩士的人。HP公司認為，在象他們那種技術密集的公司裏，招聘這樣的人才一方面是為了滿足現階段公司工作的需要，同時也是為了今後從公司內部“土生土長”的雇員中間提拔優秀管理人員的需要。(2)物件的個人觀念與企業文化不應有太大的衝突，這樣可以減少物件與企業文化融合的時間，儘快進入角色。

規範培訓人員制度

企業發展到一定規模後，對人才的投資比對物的投資更重要。因此，企業應重視對員工的培訓，提高他們的業務能力：

(1)幫助新員工更好的理解和接受企業文化，熟悉企業經營方針和工作環境。

(2)各級晉升都需受訓。企業應向新升職員灌輸各種領導知識，以提高他們的領導藝術和技能。培訓內容可包括工資、會計、法律、招聘、交談藝術、激勵人性、考核等。對於想進修更高學歷的員工，企業也應儘量給予方便。

規範晉升制度

物色選拔管理人才是真正能促進一個企業發展的重要因素，一定要慎重行事。原則是：

(1)不能坐在辦公室裏只聽聽取彙報來瞭解和評價，必須親臨現場，經常接觸有關人員，察看某個人的表現和人們對其評價與態度。

(2) 敢于放手用人。用人不疑，疑人不用，這是管理人員必備的素質。如果沒有放手用人的魄力，就不是合格的管理者。

(3) 具有正確的判斷力。管理是技術更是藝術，經營過程中的許多重大決策都是依靠管理者的直觀判斷。因此是否擁有正確的判斷和遇見能力，應成爲選拔標準之一。

(4) 對企業文化有深刻的認識，在實際工作中不會出現重大背離，除非這種文化已需更新。

SARS and SAR Government

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摘要

非典型肺炎事件在本港已造成沉重的負擔。但是特區政府處理事件的手法，比非典型肺炎事件本身，更引人憂慮。特區政府危機感不足和對前線醫護人員的支援不足，都是特區政府必須正視和檢討的。

The development of SARS in the Special Administrative Region since early March 2003 is a subject of great concern to Hong Kong, not only because of the direct impact on people's lives and on the economy, but because it suggests that the SAR government was not up to the job of containing the disease and of setting priorities right.

The Government had been denying that the disease had spread to the community when Professor S. C. Chung from the Chinese University was maintaining that it did. Suppose the Government was right then, it would have been in an excellent position to contain it, and the disease certainly could have been contained. If the Government was actually wrong, and it had erred because of a lack of experience in dealing with a totally new epidemic, then the denial must have resulted in much greater damage, both to the effort to contain the disease, and to the economy and even to the government's own fiscal position.

The fact is, despite early denial, the disease has spread throughout most of east Kowloon, in Shatin, in Taipo, and in scattered areas throughout the territory with the exception of most of Hong Kong Island. As of today over 100 buildings had recorded cases of atypical pneumonia.

Because of the complaints voiced by many of the front line workers, we have reason to believe that the resource support to contain the problem was half-hearted in the beginning. This could reflect the government's poor state of fiscal position, but failing to offer the resource support in a timely manner means that ultimately the price paid becomes much, much higher. The short vision of the government has exacted a high price paid by the entire community, has cost lives, and has damaged the reputation of the government and Hong Kong as a whole.

The entire community is very grateful to the front-line workers who work under intense stress, against great odds, and at great risk to their own lives. The government needs to give them all the support that they need, and particularly needs to provide them with adequate resources to deal with the problem. We must not worry about the budget deficit for the moment. The government badly needs to win back the hearts of Hong Kong people, and must act decisively to contain the damage.

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