

第13回 顧客にとっての価値は何か？

⑦⑧⑨（もしドラ 13～18）北京外大レジュメ

会計と経営のブラッシュアップ
平成25年12月23日
山内公認会計士事務所

1. 事業の目標(現代の経営第7章から要約)

「唯一の正しい目標」というものは存在しない。賢者の石の探究は空しいだけでなく、有害である。

今日の利益のために明日の利益を犠牲にし、最も売りやすい製品に力を入れ、明日の市場のための製品をないがしろにする。研究開発、販売促進、設備投資を避け企業を衰退させる。

いかなる事業においても、仕事と成果にうちて目標を設定すべき領域は8つある。

- (1) マーケティング(具体的領域)
- (2) イノベーション(")
- (3) 生産性 (")
- (4) 資源と資金 (")
- (5) 利 益 (")
- (6) 経営管理者の仕事ぶりとその育成(抽象的領域)
- (7) 一般従業員の仕事ぶりと行動 (")
- (8) 社会的責任 (")

(6)、(7)、(8)抽象的な領域は、(1)～(5)という具体的な領域を実現するものである。抽象的な領域は、定量化できないが、必ず企業経営において考慮、具体化しなければならない。

これらの目標を実りあるものにする方法は、何を評価測定するか、最も重要な一つの評価基準とは何かを決定することである。

2. 顧客にとっての価値

- (1) 基本的に重要なものは市場における地位である。競争が激化すれば、流通業者は在庫を減らすために動きの少ない製品をカットする。顧客は人気のある商品だけを求めようとする。

市場における地位とは、①何が自分の市場であるか、②だれが顧客であるか、③どこに顧客はいるか、④顧客は何を買うか、⑤顧客は何を価値とするか、⑥顧客の満たされていない欲求は何か…を知ることである。企業は自らの製品やサービスについて、**顧客の欲求**との関連において分析する必要がある。

- (2) **顧客が価値ありとする製品とサービスとは**、体系的、客観的、定期的に、**顧客に聞くこと**によって評価すべきものである。
- ① 市場において、現在の製品とサービスが直接間接の競合品との比較において占めるべき地位
 - ② 将来の市場において、現在の製品とサービスが競合品との比較において占めるべき地位
 - ③ 市場の動向等によって、**放棄すべき既存の製品とサービス**
 - ④ 市場において必要とされる**新製品**
 - ⑤ 新製品と新サービスによって開拓すべき**新しい市場**
 - ⑥ 必要な**流通チャンネルおよび価格政策**
 - ⑦ 市場における地位について**目標に適合したサービス**
- (3) 明日の意思決定のための三つの手法
- ① **Escape what stage of cycle**
 - ② **Bedrock analysis**
 - ③ **Trend analysis**

(マネジメント・エッセンシャル版 73~75、113~114、124~125、128~137頁)

仕事は、成果を中心に考える。

○リーダー的地位にあるものは、プロフェッショナルの倫理を要求されている。マネジャーは、成功を約束することはできない、最善をつくすことしかできない。2500年前ギリシアの名医ピポクラテスは、「知りながら害をなすな」と言った。それはマネジャーや専門家の最低限の心構えである。

○プロたる者は、顧客によって、支配、監督、指揮されてはならない。
理由もなく、他に支配されないことがプロの条件である。

責任の認識は仕事のピリオッドである。そこに踏み止まって自らの仕事に立向かうことができる。そして、自らのアウトプットを他の者のインプットにするには、他の者の気持が解らなければならない。

○マネジャーとは、「組織の成果に責任を持つ者」である。マネジャーを見分ける基準は、命令する権限ではない。貢献する責任である。責任がマネジャーを見分ける基準である。

○専門家にはマネジャーが必要である。彼らは理解してもらってこそ仕事ができる。自らの知識と能力を全体の成果に結びつけることこそ、専門家の最大の問題である。自らのアウトプットが他の者のインプットにならない限り、成果はあがらない。

○マネージャーの仕事(全体の仕事の成果)

- (1) 投入した資源の総和よりも大きなものを生み出す。
- (2) 直ちに必要とされているものと、将来必要とされているものを調和させる。

○最大の貢献(インド総督府の優れた行政能力)

○四つの阻害原因

- ①技能の分化 ②組織の階級化 ③階層の分離 ④報酬の意味づけ

(現代の経営 第13章 組織の文化から)

- 「組織の優れた文化」とは人の強味に焦点を合わせることであるとは解らないでもないが、組織の調整や人の弱味の問題は無視できるのか。相互間の配慮など。(焦点を合わすのは人の強味)

(the spirit of the organization)

組織の良否は、人の強みを引き出して能力以上の力を発揮させ、並みの人に優れた仕事ができるようにすることができるかにかかっている。同時に、人の弱みを意味のないものにすることができるかにかかっている。

- 「意味ある行動規範」や五つの実践規範を実践すれば、組織において多くの摩擦が起きるのではないか。独善主義を認めることにはならないか。組織に柔軟性が失われるのではないか。(誰にも見える基準)

(the principle of action)

優れた文化を実現するために必要とされるものは行動規範である。強味の重視であり、真摯さの重視である。正義の観念と行動基準の高さである。

行動規範とは口先のものではない。それが意味をもつには現実の行動の原理となる必要がある。言葉や説教やよき意図であってはならない。実践でなければならない。意味ある行動規範は、能力や態度とさえ関わりがない。それは目に見える行動である。誰にも見え、行え、評価できるものである。

- 5つの行動規範

- ①優れた仕事を求めること。劣った仕事や平凡な仕事を認めないこと。
- ②仕事それ自体が働きがいのあるものであること。昇進のための段階ではないこと。
- ③昇進は合理的かつ公正であること。
- ④個人に関わる重要な決定については、それを行う者の権限を明記した基準が存在すること。上訴の道があること。
- ⑤人事においては、真摯さを絶対の条件とすること。かつそれはすでに身につけているべきものであって、後日身につければよいというものではないことを明確にすること。

- 「優れた人間と間違い」について、組織に間違いを許容する気風や成功者の独善がはびこるようなことはないか。(行動に重点をおくこと)

(the better a man , the more mistakes)

平凡な仕事は、ほめることはもちろん許すこととしてはならない。目標を低く設定する者や、仕事ぶりが基準に達しない者をその仕事にとどめておいてはならない。別の部署に移すか、あるいは別の易しい仕事に移すべきである。もちろん「棚上げ」式の昇進など行ってはならない。

- 「経営管理者の体系的な評価とは何か」

独自の判断で、現場的で、非専門家的で、短期的で、非科学的なものにならざるを得ない感じであるが、具体的にはどのようなものか。

P.208 小ピットの話は長期的で、P.209 の短期的な例は上記に否定的であるか。

(systematic appraisal of managers)

成果の基準を高く設定するということは、目標を定める能力、その目標を達成する能力を体系的に評価するということでもある。経営管理者は体系的な評価の方法を知る必要がある。さもないければ、無駄な時間を使い、挙句の果てには知識ではなく勘によって決定を行うことになる。

部下もまた、経営管理者たる上司に対し、勘による決定ではなく合理的な決定を要求する。なぜなら、それらの決定は上司が何を期待し、何を重要と考えるかを明らかにすべきものだからである。

- 「判断には常に基準が必要である」とあるが、その基準とは具体的にどのようなものか。

(judgment always requires a definite standard)

部下とその仕事ぶりを評価することは、上司たる経営管理者の仕事である。そもそも上司たる経営管理者が自ら部下を評価しなければ、彼らを助けたり教えたりする責任を果たすことができない。また、人を適材適所に配置するという企業に対する責任も果たすことができない。

評価は、仕事に対して行わなければならない。評価とは判断である。判断には常に基準が必要である。判断とは、一定の価値を適用することである。明確かつ公にされた基準に基づかない判断は恣意である。評価する者とされる者の双方を墜落させる。

- マネジメントの報酬について、例えば「ゴーンさんの報酬」。ゴーン報酬 9.8 億円、トヨタ役員 27 人分上回る。

(compensation as reward and incentive)

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THE SPIRIT OF AN ORGANIZATION

To make common men do uncommon things: the test of performance—Focus on strength—Practices, not preachments—The danger of safe mediocrity—“You can’t get rich but you won’t get fired”—“We can’t promote him but he has been here too long to get fired”—The need for appraisal—Appraisal by performance and for strengths—Compensation as reward and incentive—Does delayed compensation pay?—Overemphasizing promotion—A rational promotion system—The “life and death” decisions—Managers’ self-examination of the spirit of their organization—Whom not to appoint to management jobs—What about leadership?

average quality

✓
✓
✓
✓

Two sayings sum up the “spirit of an organization.” One is the inscription on Andrew Carnegie’s tombstone:

words

Here lies a man
Who knew how to enlist
In his service
Better men than himself

call up. support

The other is the slogan of the drive to find jobs for the physically handicapped: “It’s the abilities, not the disabilities, that count.”

Management by objectives tells a manager what he ought to do. The proper organization of his job enables him to do it. But it is the spirit of the organization that determines whether he will do it. It is the spirit that motivates, that calls upon a man’s reserves of dedication and effort, that decides whether he will give his best or do just enough to get by.

wise

✓

It is the purpose of an organization to “make common men do

uncommon things'—this phrasing is Lord Beveridge's. No organization can depend on genius; the supply is always scarce and always unpredictable. But it is the test of an organization that it make ordinary human beings perform better than they are capable of, that it bring out whatever strength there is in its members and use it to make all the other members perform more and better. It is the test of an organization that it neutralize the weaknesses of its members. ✓

Good spirit requires that there be full scope for individual excellence. Whenever excellence appears, it must be recognized, encouraged and rewarded, and must be made productive for all other members of the organization. Good spirit therefore requires that the focus be on the strengths of a man—on what he can do rather than on what he cannot do. It requires constant improvement of the competence and performance of the whole group; yesterday's good performance must become today's minimum, yesterday's excellence today's commonplace.

Altogether the test of good spirit is not that "people get along together"; it is performance, not conformance. "Good human relations" that are not grounded in the satisfaction of good performance and the harmony of proper working relations are actually poor human relations and result in poor spirit. They do not make people grow; they make them conform and contract. I shall never forget the university president who once said to me: "It is my job to make it possible for the first-rate teacher to teach. Whether he gets along with his colleagues or with me—and very few of the really good teachers do either—is irrelevant." We certainly have a collection of problem children here—but, boy, do they teach." And when his successor substituted for this a policy of "peace and harmony," both the performance and the spirit of the faculty rapidly went to pieces. ✓

Conversely, there is no greater indictment of an organization than that the strength and ability of the outstanding man become a threat to the group and his performance a source of difficulty, frustration and discouragement for the others. And nothing destroys the spirit of an organization faster than focusing on people's weaknesses rather than on their strengths, building on disabilities rather than on abilities. The focus must be on strength. *not important*

(13) 7-10 ✓

Practice, not Preachments ✓

Good spirit in a management organization means that the energy turned out is larger than the sum of the efforts put in. It means the creation of energy. This, clearly, cannot be accomplished by mechanical means. A mechanical contrivance can at its theoretical best conserve energy intact; it cannot create it. To get out more than is being put in is possible only in the moral sphere. ✓

What is necessary to produce the proper spirit in management must therefore be morality. It can only be emphasis on strength, stress on integrity, and high standards of justice and conduct. ✓

But morality does not mean preachments. Morality, to have any meaning at all, must be a principle of action. It must not be exhortation, sermon or good intentions. It must be practices. To be effective, morality must, indeed, be independent of the abilities and the attitudes of people. It must be tangible behavior, things everyone can see, do and measure. ✓

Lest I be accused of advocating hypocrisy, let me say that all the organizations in human history that have achieved greatness of spirit have done so through a code of practices. This is true of the United States Supreme Court with its ability to transform hack politicians into great judges. Practices make the famed *esprit de corps* of the U. S. Marines or of the British Navy. Practices—systematic and codified—underlie the spirit of the most successful “staff organization” in the world, the Jesuit Order. ✓

Management therefore needs concrete, tangible, clear practices. These practices must stress building on strength rather than on weakness. They must motivate excellence. And they must express and make tangible that spirit is of the moral sphere, and that its foundation therefore is integrity. ✓

There are five areas in which practices are required to insure the right spirit throughout the management organization.

1. There must be high performance requirements; no condoning of poor or mediocre performance; and rewards must be based on performance. ✓
2. Each management job must be a rewarding job in itself rather than just a step in the promotion ladder.
3. There must be a rational and just promotion system.
4. Management needs a “charter” spelling out clearly who has the

power to make life-and-death decisions affecting a manager; and there should be some way for a manager to appeal to a higher court.

5. In its appointments management must demonstrate that it realizes that integrity is the one absolute requirement of a manager, the one quality that he has to bring with him and cannot be expected to acquire later on.

The Danger of Safe Mediocrity ^{average} _{quality}

Few things damn a company and its spirit as thoroughly as to have its managers say: "You can't get rich here but you won't get fired." This puts the emphasis on safe mediocrity. It breeds bureaucrats and penalizes what every business needs the most: entrepreneurs. It does not even, as often believed, encourage people to risk making a mistake; it discourages them altogether from trying anything new. It does not build spirit—only high performance can do that. Indeed, it does not even create a feeling of security. The security a management group needs is one grounded in the consciousness of high performance and its recognition.

The first requirement of management spirit, then, is a high demand on performance. Managers should not be driven, but they should drive themselves. Indeed, one of the major reasons for demanding that management be by objectives and that it be founded in the objective requirements of the job, is the need to have managers set high standards of performance for themselves.

Consistently poor or mediocre performance cannot be condoned, let alone rewarded. The manager who sets his goals low, or who consistently fails in performance, must not be allowed to remain in his job. He must be removed—and moved to a lower job or dismissed rather than "kicked upstairs."

This does not mean that people should be penalized for making mistakes. Nobody learns except by making mistakes. The better a man is the more mistakes will he make—for the more new things he will try. I would never promote a man into a top-level job who has not made mistakes, and big ones at that. Otherwise he is sure to be mediocre. Worse still, not having made mistakes he will not have learned how to spot them early and how to correct them.

That a man who consistently renders poor or mediocre performance should be removed from his job also does not mean that

(現代の経営 第14章 CEOと取締役会)

- CEO（最高責任者）の仕事とは何か。いくつあるか。41の仕事。
(A business needs a control governing organ and a control organ of review and appraisal)
- CEOの仕事の優先順位はどのように決めるか。目前の緊急事項と重要な長期的な課題。CEOの仕事とは何か。
(this systematic organization of the job)
- CEOにとって、いかなる活動が最も重要か。どれだけ時間をキープすべきか。
(what activities come first?)
- トップマネジメントの仕事は1人の仕事として組み立てることは不可能であり、チームの仕事として組み立てる。チームの責任の所在。
(the job of a team of several men acting together)
- トップの報酬と上位2~3人の報酬の差。75%以上か。ゴーンさんの場合。
(a salary several times)
- 取締役会があるべき姿と役割。誰かが…。
(somebody has to…)

CHAPTER 14

7-14
14
succession
— the act of taking over
an official position

abandonment — the act of giving
up an idea
stopping

CHIEF EXECUTIVE AND BOARD

The bottleneck is at the head of the bottle—How many jobs does the chief executive have?—How disorganized is the job?—Need for work simplification of the chief executive's job—The fallacy of the one-man chief executive—The chief-executive job a team job—The isolation of the top man—The problem of his succession—The demands of tomorrow's top-management job—The crisis of the one-man chief-executive concept—Its abandonment in practice—How to organize the chief-executive team—Team, not committee—No appeal from one member to another—Clear assignment of all parts of chief-executive job—How many on the team?—The Board of Directors—Why a Board is needed—What it should do and what it should be.

false idea

"THE bottleneck is at the head of the bottle," goes an old saw. No business is likely to be better than its top management, have broader vision than its top people, or perform better than they do. A business—especially a large one—may coast for a little time on the vision and performance of an earlier top management. But this only defers payment—and usually for a much shorter period than is commonly believed. A business needs a central governing organ and a central organ of review and appraisal. On the quality of these two organs, which together comprise top management, its performance, results and spirit largely depend.

Some time ago I attended a dinner party given by a few men, mostly presidents of sizable companies, for one of the elder statesmen of American business. The guest of honor had built up a large company from small beginnings and had been its president for many

years before becoming chairman of the Board of Directors a year earlier. After the dinner he began to reminisce and soon was talking enthusiastically about the work of his successor. For almost an hour he described in detail how the new president did his job. While he spoke I jotted down the various activities as they were brought up. When he finished, saying: "The best thing I ever did for the company was to pick this man as my successor," I had the following list of the activities and duties of a chief executive of a business.

I give it here not because it is necessarily the right analysis of the chief-executive job but because it reflects faithfully the thinking of one of the most successful practitioners.

The chief executive thinks through the business the company is in. He develops and sets over-all objectives. He makes the basic decisions needed to reach these objectives. He communicates the objectives and the decisions to his management people. He educates these managers in seeing the business as a whole and helps them to develop their own objectives from those of the business. He measures performance and results against the objectives. He reviews and revises objectives as conditions demand.

The chief executive makes the decisions on senior management personnel. He also makes sure that future managers are being developed all down the line. He makes the basic decisions on company organization. It is his job to know what questions to ask of his managers and to make sure they understand what the questions mean. He co-ordinates the product businesses within the company and the various functional managers. He arbitrates conflicts within the group and either prevents or settles personality clashes.

Like the captain of a ship, he takes personal command in an emergency.

"One of our main plants had a fire five months ago," the speaker said. "It interrupted all our schedules. Rush work had to be shifted to other plants, and some had to be subcontracted to our closest competitors. Other work had to be postponed. Important customers had to be placated or substitute sources of supply had to be found for them. We had to make an immediate decision whether to repair the plant, one of our older ones, or build a new, modern one from scratch. We could have repaired the plant in six months at a cost of two million dollars. Instead,

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you have your president sit in on labor negotiations? My personnel vice-president insists that I do." "What about that strike you had in Chicago last year?" asked a third. "Who handled that?" Not one of the men at the table said: "This or that I don't do but delegate." And it was not until an hour later that one of the company presidents in the room asked the question that had been on my lips ever since the guest of honor had begun to speak: "Tell me, how many heads and hands does this president of yours have?" By that time I had a list of forty-one different activities that experienced company presidents consider to be part of the job which can only be discharged by the chief executive himself.

part
perform, carry out

How Disorganized Is the Job?

There is no job that needs to be organized as carefully and as systematically as that of the chief executive. The president's day has only twenty-four hours like anybody else's. And he certainly needs as many hours for sleep, rest and relaxation as a man burdened with lesser responsibilities. Only the most thorough study of the job can prevent total disorganization. Only the most systematic assignments of priorities can prevent the chief executive from frittering away his time and energy on the less important activities to the neglect of vital matters.

Yet, this careful study, this systematic organization of the job, are almost unknown. The result is that a great many chief executives—in small business or large—are disorganized, do indeed fritter away their time.

The only published study of the way chief executives actually spend their day has been made in Sweden by Professor Sune Carlsson.¹ For several months Carlsson and his associates clocked with a stop watch the working day of twelve leading Swedish industrialists. They noted the time spent on conversations, conferences, visits, telephone calls and so forth. They found that not one of the twelve executives was ever able to work uninterruptedly more than twenty minutes at a time—at least not in the office. Only at home was there some chance of concentration. And the only one of the twelve who did not make important, long-range decisions "off the cuff," and sandwiched in between unimportant but long telephone calls and "crisis" problems, was the executive who worked at home every morning for an hour and a half before coming to the office.

¹ Described in his book *Executive Behavior* (Stockholm: Stromberg, 1952).

job should be. What activities must the chief executive do himself? What activities can he leave to others—and to whom? Above all: what activities come first? How much time must be set aside for them, no matter what “crisis” pressures there are? (3)

The intuitive manager, in other words, cannot do the chief executive's job, no matter how brilliant, how quick, how perceptive he is. The job has to be planned. And the work has to be performed according to plan.

a false thing, superstition

The Fallacy of the One-Man Chief Executive

Even if the job is studied most systematically, organized most thoughtfully, and with the maximum of decentralization, it still is not a job one man could or should do. Indeed, 90 per cent of the trouble we are having with the chief executive's job is rooted in our superstition of the one-man chief. We still, as did Henry Ford, model the chief executive of the modern business after the single proprietor of yesterday's economy.

There will always be too many activities in the job for any one man's working day. Half the activities in the list I gave above should probably be taken out of the chief executive's hands and given to other people. The remainder would still be unmanageable for one man; there would still be some fifteen or twenty major activities. Each of them would be of vital importance to the enterprise. Each would be difficult. Each would be time-consuming. And each would require careful planning, thought and preparation. The job, if pared to the bone, would still exceed the span of managerial responsibility of any one man. An unlimited supply of universal geniuses could not save the one-man chief-executive concept unless they could also bid the sun stand still in the heavens. And even Joshua could accomplish this only once, whereas the one-man chief executive would have to perform the miracle seven days a week.

The activities ^{different} that together make up the chief-executive job are also too diverse to be performed by one man. The list includes things that have primarily to do with planning, analyzing and policy formulation, like the determination of the company's business, the setting of objectives and so forth. It includes things that require fast decisive action: for instance, the handling of a major crisis. Some

ドラッカーへの旅

(知の巨人の思想と人生をたどる)

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第5章 生来のマネジャーと中間管理者 (95～頁を読んで)

ちょうど南北戦争の終わった1870年頃、**大企業と呼べるものが**、アメリカ、ドイツ、イギリス、フランスで生まれた。これらの企業では、一族の中で最も有能な人物が、ファミリー企業を率いていた。**いわゆる生来のマネジャー**であるが、あるとき突然生まれながらの経営者に頼ってられなくなった。20世紀を迎え、第一次大戦を迎え、第二次大戦後のマネジメント・ブームを見ればよくわかる。**大企業**の数が急激に増し、**経営者の需要**が増え、**マネジメントを教えたり、学んだりする仕組**が欠かせなくなった。そこでその仕事をドラッカーが引き受けたのだという。

この面から「おそらく歴史上もっとも重要な経営書」である「**現代の経営**」が刊行されたのは、画期的な出来事であった。

それは**マネジメントの発明**とまで言われた。

中間管理層は第二次世界大戦後登場し、増加した。創業家の出身ではないが、優秀な人材をつなぎとめるには**中間管理者のポスト**が必要である。第二次大戦後、**復員兵援護法**により、政府はすべての復員軍人に大学の学費や起業資金を援助すると約束した。この法律により、それまで大学進学を考えられなかった**人々が雪崩を打って大学の門を叩いた**。その結果、高学歴の働き手**知識労働者**が何百万人も増え、マネジャーになる資格を身につけるツールが、かつてないほど強く求められた。

原文

孙子曰：凡用兵之法，将受命于君，合军聚众，交和而舍，莫难于军争。军争之难者，以迂为直，以患为利。故迂其途而诱之以利，后人发，先人至，此知迂直之计者也。

故军争为利，军争为危。举军而争利则不及，委军而争利则辎重捐。是故卷甲而趋，日夜不处，倍道兼行，百里而争利，则擒三军将；劲者先，罢者后，其法十一而至。五十里而争利，则蹶上军将，其法半至。三十里而争利，则三分之二至。是故军无辎重则亡，无粮食则亡，无委积则亡。

故不知诸侯之谋者，不能豫交；不知山林、险阻、沮泽之形者，不能行军；不用乡导者，不能得地利。故兵以诈立，以利动，以分合为变者也。故其疾如风，其徐如林，侵掠如火，不动如山，难知如阴，动如雷震。掠乡分众，廓地分利，悬权而动。先知迂直之计者胜，此军争之法也。

《军政》曰：“言不相闻，故为金鼓；视不相见，故为旌旗。”故夜战多金鼓，昼战多旌旗。夫金鼓旌旗者，所以一民之耳目也，民既专一，则勇者不得独进，怯者不得独退，此用众之法也。

故三军可夺气，将军可夺心。是故朝气锐，昼气惰，暮气归。故善用兵者，避其锐气，击其惰归，此治气者也。以治待乱，以静待哗，此治心者也。以近待远，以佚待劳，以饱待饥，此治力者也。无邀正正之旗，勿击堂堂之陈，此治变者也。

故用兵之法：高陵勿向，背丘勿逆，佯北勿从，锐卒勿攻，饵兵勿食，归师勿遏，围师必阙，穷寇勿追，此用兵之法也。

グローバル化の本質

(中央公論 2011 年 11 月号 岩井克人氏記事要約)

グリーンズパン元 FRB 議長の言葉にある「百年に一度の金融危機」の原因は、資本主義の土台をなす**貨幣それ自体**が可能にする**自由**がもたらす**不安定さ**によるものである。**貨幣がもたらす自由**とは何か、それは物々交換を考えるとよく解る。

貨幣があれば、欲しい**モノ**を持っている人を見つけて、それを買うことが自由にできる、自分の持っている**モノ**を欲しがっている人を見つければ、それを自由に売ることができる。だが一方、貨幣は、それを蓄え、増やすことが目的ということに容易に転化してしまう。この**無限の欲望**に衝き動かされて、貨幣を投資し、それで得た利潤も投資に回すようになる。**価値の無限の増殖**が**自己目的化**されるようになった。貨幣による価値の蓄積は、貨幣の価値の不安定さをもたらす。それが**資本主義**というものである。

その貨幣は、**貨幣はみんなが貨幣として使うから貨幣である**、という**自己循環論法**を生み出す。これは、物理法則でもないし、遺伝子情報にも還元できないが、しかし**客観的な力**を生み出す**不思議な論理**である。**ドルの強さ**は、この自己循環論法であり、現在のアメリカの強さとは関係がない。

フリードマン(新古典派経済学者)の言うような**効率性と安定性の一挙両得**などあり得ない。効率性を求めて、**資本主義を純粹化**すればするほど、**貨幣が生む自由**が増えるが、同時に貨幣の生み出す**不安定さのリスク**も高まるというのが、今回の**経済危機**によってもたらされた**資本主義の不都合な真実**である。

中国の急速な成長はかつて、欧米や日本がやってきた「多くの労働者を雇い、機械工場で大規模生産を行うことで利潤を生む」**産業資本主義**である。実は**グローバル化**は、**先進国**における**産業資本主義**が行きづまり、**発展途上国**へ出かけて行って、そこに工場を建てようと動き回っていることなのである。

先進工業国の国内では、利潤を生み出すために、**技術革新**、即ち、「大量生産で儲けるから、他と違ったもので利潤を得る」という**製品の差別化**を行う時代となっている。

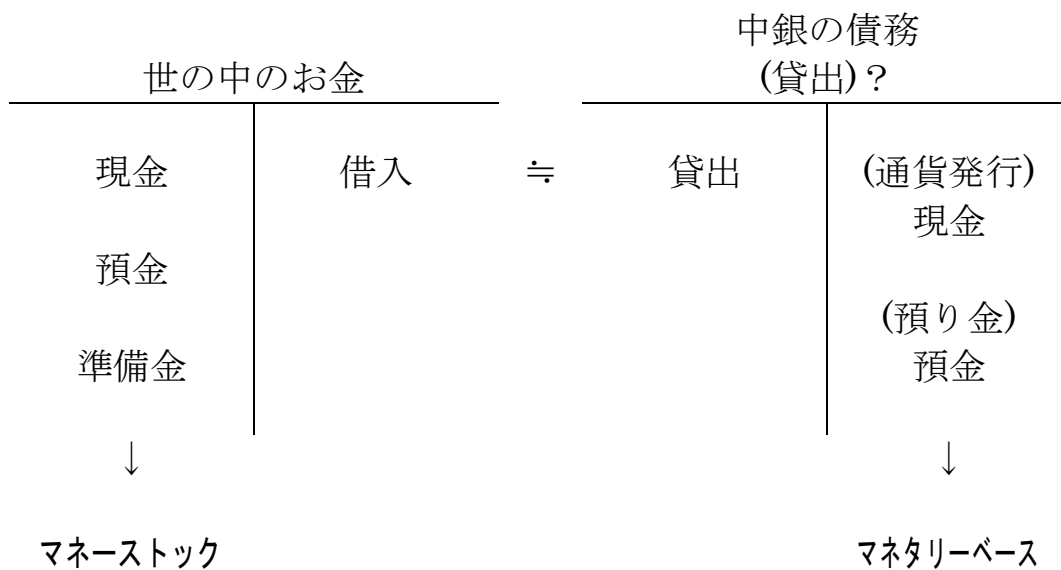
即ち、目に見える**機械や工場**から、目に見えない**違い**に変わったのである。これが**ポスト産業資本主義の時代**であり、この時代の**利益の源泉**は、この細分化された**見えない違い**を生み出す「人間」である。

…上記の記事を読み、変化は激流のように、すべてのことを変えて行きつつあることを強く感じた。

マネタリーベース (対 GDP)

	<u>1985</u>	<u>1990</u>	<u>2000</u>	<u>2011</u>	
			兆円(%)		
日本	28	70	100 (100)	150 (120)	— 貨幣供給大 GDP 成長少
米国	38	55	100 (100)	450 (170)	— 貨幣供給大 インフレ
中国	25	35	100 (100)	600 (650)	— バランス 輸出競争力
ユーロ			100	250	
イギリス			100	300	

B/S



P/L

$$\begin{aligned}
 & \text{売上} \\
 - & \text{原価} \\
 \hline
 & \text{付加価値} = \text{GDP}
 \end{aligned}$$

マネーストック(A)
(マネーサプライ)

マネタリーベース

金融部門の非金融部門に対する
債務の合計

マネーストック(A)
－(1)民間銀行の預金残高
＋(3)民間銀行の日銀当座残高
(3)

(1)民間金融機関の預金
(預り金)
(2)民間の現金合計

↓

(2)民間の現金合計
(3)民間銀行の日銀当座預金

↓

民間の現預金残高

↓

日銀の貨幣ベースの債務
中央銀行が民間(銀行)に供給する
お金
市中銀行の信用創造機能

もしドラ⑧（15～16）北京外大レジュメ （組織の役割）

3. フォアボールを出すピッチャー

キャッチャーの次郎が、立ち上がって怒りをにじませた震える声で「おれは…おれはもう、浅野の球を受けるのがいやです。おれはエラーに怒ってフォアボールを出すなんて絶対に許せないんだ。」

教室は一気に緊迫した空気がみなぎった。
その時、教室に大きな声が響き渡った。

「そういうピッチャーはいないんだ！」部員たちは、みんな、立ち上がっている監督の加地を見ていた。ふうふう鼻息を荒くして、更にもう一度言った。

「…フォ、フォアボールをわざと出すようなピッチャーは、う、う、うちのチームには一人もいない！」

4. 人の強味を生かす

「秋の大会」をきっかけに、**野球部は生まれ変わった**。新しい何かへと変化した。特に浅野慶一郎が別人のように変わった。一番に練習に出るようになった。みんなも少しだけ熱心になった。野球部はこの時、みなみが入部してから初めて緊張感というものがみなぎり始めていた。

準備はできていた。この時のために、「**野球部とは何かを定義し**」、「**目標を決め**」、マーケティングをしてきたのだ。「**お見舞面談**」を実行し、顧客である部員たちの**現実、欲求、価値**を引き出してきた。また、専門家である監督の通訳になった。**今が成長の時なのだ**。

「**人を生かす！**」それが、この頃のみなみの口癖になっていた。一日 24 時間、どうやったら人を生かすことができるか、そのことばかり考えていた。

野球部が練習をさぼるのは、それが魅力に欠けるということだ。部員たちが練習をさぼっていたのは、「**消費者運動**」だったんだ。テーマは「**部員たちがボイコットせず、出たくなるような練習メニューを作る**」であった。

(マネジメント・エッセンシャル版 16、79～81、126～127、262 頁)

組織の中において、人の気持ちを理解することが最重要ではあるが、それはなかなか解らない。

- 真の専門家といわれる人たちとは何か、彼等はマネジャーの一員である。マネジャーと専門家の違いはマネジャーが一つだけ余分な側面を持っていることである。それは手段にある。
- 組織とは人間の成果である。トップは、自らの成果たる組織の要求に応えられないと感じたとき、身を引くことが自らと組織に対する責務である。

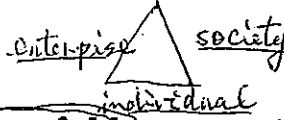
人は最大の資産である、組織の違いは人の働きだけである

- 分権化はトップマネジメントを強くする。
下から責任を持ちたいとの要求に対して、自らの権限を危くすると考えてはならない。
- 成長には準備が必要である。いつ機会が訪れるかは予測できない。準備しておかなければならない。準備ができていなければ、機会は去り、他所へ行く。
- 人のマネジメントとは、人の強味を發揮させることである。人は弱い。悲しいほどに弱い。問題を起こす。手続や雑事を必要とする。人とは、費用であり、脅威である。しかし人は、これらのことのゆえに雇われるのではない。人が雇われるのは、強味のゆえであり能力である。
- 組織の目的は、人の強味を生産に結びつけ、人の弱味を中和することである。
- マーケティングが長い間説かれてきたにもかかわらず成果があがっていない。マーケティングは企業に対し顧客の欲求、現実、価値からスタートせよと要求する。企業の目的は欲求の満足と定義せよと要求する。しかし、消費者運動が強力な大衆運動として出て来たということは、結局マーケティングが実践されていなかったということである。消費者運動はマーケティングにとって恥である。

(現代の経営 第15章 経営管理者の育成)

- 現代社会は、いまやその基本的な問題が教育のない人間の許容をどれだけできるか、という問題になっている。教育のない人間の縮小を期待している。
(How many uneducated people can we afford to have?)
- 「経営管理者の育成とは、基本的な社会的、政治的信条を現実のものとするための方法の技術的呼称にすぎない。」とはどういうことか。経営管理者の育成が、向上が社会の継続、繁栄に必要である。
(manager development to the tasks of tomorrow)
- 「明日の仕事のための経営管理者の育成」、「アメリカの産業界では経営管理者の能力の開発によって、まだ手のつけられていない膨大な機会を手にすることができる」
(great untapped opportunities)
- 経営管理者育成のための諸原則
 - 第一原則 — マネジメント層全体の水準の向上
 - 第二原則 — 動的であるということ(明日のニーズに焦点を合わせる)
 - 第三原則 — 事業を全体として見るようにすること
 - 第四原則 — 本当の成果を求める仕事に従事すること
 (this development of entire management group)
- つまるところ経営管理者の育成とは自己開発である。マネジメントは「最大の貢献を果たすことのできる仕事に就けているか」という点を考えればよい。
(always self – development)
- 5年後のための人材を得ることが目的でない、10年、15年後、将来企業が生き残れるか否かである。
(whether the company survives or not)
- 事業の繁栄は、明日の経営者の仕事ぶりにかかっている。
未来を予測できない以上、現在の意思決定をフォローしてくれる経営管理者を育成しておくことが経営管理者の責任である。

DEVELOPING MANAGERS



Manager development a threefold responsibility: to the enterprise, to society, to the individual—What manager development is not—It cannot be promotion planning or finding “back-up men”—The fallacy of the “promotable man”—The principles of manager development—Developing the entire management group—Development for tomorrow’s demands—Job rotation is not enough—How to develop managers—The individual’s development needs—Manager manpower planning—Manager development not a luxury but a necessity.

successful, *Key 4/21*
 THE prosperity (if not the survival) of any business depends on the performance of its managers of tomorrow. This is particularly true today when basic business decisions require for their fruition an increasingly long time-span. Since no one can foresee the future, management cannot make rational and responsible decisions unless it selects, develops and tests the men who will have to follow them through—the managers of tomorrow.

Key
strict
 Management itself is becoming increasingly complex. In addition to a rapidly changing technology which, at least in the United States, makes competition daily more important and more stringent, management today has to be able to handle many new “relations” problems—relations with the government, relations with suppliers and customers, relations with the employees or with labor unions—all of which require better managers.

The numerical demand for executives is steadily growing. For it is of the essence of an industrial society that it increasingly substitutes for manual skill theoretical knowledge, ability to organize and to lead—in short, managerial ability. In fact, ours is the first society

in which the basic question is not: How many educated people can society spare from the task of providing subsistence? It is: How many uneducated people can we afford to have?

But manager development is also necessary to discharge the elementary responsibilities the business enterprise owes to society—and if the business does not discharge these obligations by its own actions, society will impose them. For continuity, especially of the big business enterprise, is vital. Our society will not tolerate—and cannot afford—to see such wealth-producing resources jeopardized through lack of competent successors to today's management.

Increasingly it is to business that our citizen looks for the fulfillment of the basic beliefs and promises of society, especially the promise of "equal opportunity." Manager development from this point of view is little but a technical name for the means through which we carry out a central and basic part of our social beliefs and political heritage.

Increasingly it is in his work that the citizen of a modern industrial society looks for the satisfaction of his creative drive and instinct, for those satisfactions which go beyond the economic, for his pride, his self-respect, his self-esteem. Manager development is therefore only another name for the way in which management discharges its obligation to make work and industry more than a way of making a living. By offering challenges and opportunities for the individual development of each manager to his fullest ability, the enterprise discharges, in part, the obligation to make a job in industry a "way of life."

Recognition of these needs underlies the sudden emergence of manager development as a major concern of American business during these last few years. Fifteen years ago when I first became interested in the subject, I could find only one company that even saw the problem: Sears, Roebuck. Today there are literally hundreds of manager development plans in operation. There is hardly a single large company without one. Even small companies are increasingly developing programs of their own.

What Manager Development Is Not

Manager development cannot be just "promotion planning," confined to "promotable people" and aimed at finding "back-up men" for top-management vacancies. The very term "back-up man"

①

↔ interchange

非
 必
 然
 事
 實
 也

②

②

implies that the job of a manager as well as the organization structure of the company will remain unchanged so that one simply has to find people to step into the shoes of today's executives. Yet, if one thing is certain, it is that both job requirements and organization structure will change in the future as they have always done in the past. What is needed is the development of managers equal to the tasks of tomorrow, not the tasks of yesterday. (W)

Ralph J. Cordiner, the President of General Electric, has made the point clearly:

If we were forced to rely entirely on conventional methods of increasing productivity, I would be inclined to regard this goal [of increasing General Electric productivity by 50 per cent in less than ten years] as wishful thinking. Our laboratories and factories will continue to find ways to produce more and better goods with a lower expenditure of time, effort and cost. But we cannot expect the physical sciences to carry the whole load.

There has been a growing realization in American industry that great untapped opportunities lie in finding ways to develop more fully our human resources—particularly the managers of our business enterprises. Technological advances and the increasing complexities of managing under today's and tomorrow's conditions have made manager development a necessity as well as an opportunity. Those who have been closest to this field believe that an opportunity exists in General Electric to increase productivity 50 per cent in the next ten years through better management alone.

The concept of the back-up man for top management jobs also overlooks the fact that the most important decisions regarding tomorrow's management are made long before a man is promoted to a senior position. Tomorrow's senior positions will be filled by men who today occupy junior positions. By the time we have to find a man to take over the managership of a big plant or sales organization, our choice will already be limited to three or four people. It is in appointing people to positions as general foreman or department superintendent, as district sales manager, as auditor, etc., that we make the decisions that are crucial. And in making these decisions the typical back-up planning helps us little, if at all.

Altogether the concept of a promotable man who shows high potential is a fallacy. I have yet to see any method that can predict

a man's development more than a short time ahead. And even if we could predict human growth, we would still have no right to play providence. However "scientific" the method, it would still at best only work with 60 or 70 per cent of accuracy; and no man has a right to dispose of other people's lives and careers on probability.

Above all, however, the promotable-man concept focuses on one man out of ten—at best on one out of five. It assigns the other nine to limbo. But the men who need manager development the most are not the "balls of fire" who are the back-up men and promotable people. They are those managers who are not good enough to be promoted but not poor enough to be fired. These constitute the great majority; and they do the bulk of the actual managing of the business. Most of them will, ten years hence, still be in their present jobs. Unless they have grown up to the demands of tomorrow's job, the whole management group will be inadequate—no matter how good, how carefully selected and developed, the promotable people. And whatever can be gained by developing the chosen few will be offset by the stunting, the malformation, the resentment of those who are passed over. No matter how carefully the promotable men are chosen, the fact of their choice must condemn the whole system in the eyes of the management people as arbitrary, must convince them that it is the rankest favoritism.

The Principles of Manager Development

The first principle of manager development must therefore be the development of the entire management group. We spend a great deal of time, money and energy on improving the performance of a generator by 5 per cent. Less time, less money and less energy would probably be needed to improve the performance of managers by 5 per cent—and the resulting increase in the production of energy would be much greater.

The second principle is that manager development must be dynamic. It must never aim at replacing what is today—today's managers, their jobs, or their qualifications. It must always focus on the needs of tomorrow. What organization will be needed to attain the objectives of tomorrow? What management jobs will that require? What qualifications will managers have to have to be equal

(現代の経営 第16章 組織の構造を選ぶ)

- かつての手術に関する古典と同じような例は、トップと現場の分離。
 - (1)現場(理髪師)—いかなる組織の措置が必要か …現場のマネジメント
 - (2)トップ(医者)—いかに組織の措置を作るか …理論家
 - (3)現在、このような傾向はどこにあるのか …誰が現場のマネジメントを行うトップ、マネジャー
(organization theory , practical manager)
 - (4)現場へ出すぎるトップの必要性

- 経営管理者はいかなる高速道路を造るべきか、どこからどこまで造るべきかを知ろうとする。
理論家は、構造の建築方法の利点と限界を語る。いかなる構造の組織が必要か、いかに組織を作るかという二つの問題であり、双方重要である。

- しかし何よりもまず、いかなる種類の組織が必要かを明らかにしなくてはならない。

- 事業目標の達成のためのバランスのある組織の作り方？
 - (1)(活動分析)事業にはいかなる活動が必要か
 - (2)(意思決定分析)機能する組織のためには、いかなる意思決定が必要か
 - (3)(関係分析)マネジメントは、誰と協力して働かねばならないか

- 意思決定の四つの基準の重要性は何か
それらと機能する組織の作り方
 - (1)時間的要因、(2)部門相互間の影響度、(3)質的要因、(4)反復度のバランス
(a functioning organization)

Structure [① Organization theory] balance (can a functioning structure
 [② Practical manager]

WHAT KIND OF STRUCTURE?

Organization theory and the "practical" manager—Activities analysis—Decision analysis—Relations analysis.

preside - leader a ceremony

to hunt sb physically or mentally

young person works for a fixed period under

UNTIL well into the seventeenth century, surgery ^{learn to get skill} was performed not by doctors but by barbers who, untaught and unlettered, applied whatever tortures they had picked up during their apprenticeship. Doctors, observing a literal interpretation of their oath not to inflict bodily harm, were too "ethical" to cut and were not even supposed to watch. But the operation, if performed according to the rules, was presided over by a learned doctor who sat on a dais well above the struggle and read what the barber was supposed to be doing aloud from a Latin classic (which the barber, of course, did not understand). Needless to say, it was always the barber's fault if the patient died, and always the doctor's achievement if he survived. And the doctor got the bigger fee in either event. ^{think of similar}

There is some resemblance between the state of surgery four centuries ago and the state of organization theory until recently. There is no dearth of books in the field; indeed, organization theory is the main subject taught under the heading of "management" in many of our business schools. There is a great deal of importance and value in these books—just as there was a great deal of genuine ^{real} value in the classical texts on surgery. But the practicing manager

has only too often felt the way the barber must have felt. It is not that he, as a "practical man," resisted theory. Most managers, especially in the larger companies, have learned the hard way that performance depends upon proper organization. But the practicing

manager did not as a rule understand the organization theorist, and vice versa.

We know today what has been ^{wrong} amiss. Indeed, we are speedily closing the gap by creating a unified discipline of organization that is both practical and theoretically sound.

We know today that when the practical manager says "organization," he does not mean the same thing the organization theorist means when he says "organization." The manager wants to know what kind of a structure he needs. The organization theorist, however, talks about how the structure should be built. The manager, so to speak, wants to find out whether he should build a highway and from where to where. The organization theorist discusses the relative advantages and limitations of cantilever and suspension bridges. Both subjects can properly be called "road building." Indeed, both have to be studied to build a road. But only confusion can result if the question what kind of a road should be built is answered with a discussion of the structural stresses and strains in various types of bridge.

In discussing organization structure, we have to ask both what kind of a structure is needed and how it should be built. Each question is important; and only if we can answer both systematically can we hope to arrive at a sound, effective and durable structure.

First, we must find out what kind of structure the enterprise needs. *last for a long time*

Organization is not an end in itself but a means to the end of business performance and business results. Organization structure is an indispensable means; and the wrong structure will seriously impair business performance and may even destroy it. Still, the starting point of any analysis of organization cannot be a discussion of structure. It must be the analysis of the business. The first question in discussing organization structure must be: What is our business and what should it be? Organization structure must be designed so as to make possible the attainment of the objectives of the business for five, ten, fifteen years hence.

There are three specific ways to find out what kind of a structure is needed to attain the objectives of a specific business: activities analysis; decision analysis; relations analysis.

The Activities Analysis

get, reach

To find out what activities are needed to attain the objectives of the business is such an obvious thing to do that it would hardly seem to deserve special mention. But analyzing the activities is as good as unknown to traditional theory. Most traditional authorities assume that a business has a set of "typical" functions which can be applied everywhere and to everything without prior analysis. Manufacturing, marketing, engineering, accounting, purchasing and personnel—these would, for instance, be the typical functions of a manufacturing business.

Of course, we can expect to find activities labeled "manufacturing," "engineering" or "selling" in a business that manufactures and sells goods. But these typical functions are empty bottles. What goes into each? And do we need a pint bottle or a quart bottle for the functions labeled "manufacturing," for instance? These are the really important questions. And to these the concept of typical functions has no answers. The average manufacturing business will indeed use these functions; but an individual manufacturing business may not need all of them or may need other functional containers as well. We also have to find out therefore whether these classifications are indeed appropriate for the activities of the specific business. To ignore these questions and operate in terms of a pre-established set of typical functions is like first giving a patient medicine and then diagnosing what ails him. And the results are just as dubious.

These questions can only be answered by analyzing the activities that are needed to attain objectives.

In the woman's dress industry engineering as such is unknown; and manufacturing is so simple by and large, as not to deserve ranking as a major function. But design is all-important.

At Crown-Zellerbach, the big West Coast pulp and paper manufacturer, long-range forest management is so important and so difficult that it had to be organized as a separate major function.

The American Telephone and Telegraph Company has organized the raising of capital in the financial markets as a separate major function, distinct alike from accounting and from long-range capital-investment planning.

ドラッカーへの旅

(知の巨人の思想と人生をたどる)

著者 ジェフリー・A・クレイムズ 訳者 有賀裕子 2009年8月30日発行 ソフトバンク クリエイティブ株式会社発行

第8章 強みの棚卸しをする (152～頁を読んで)

ドラッカーは、「責任ある立場のマネジャーはみな、強みを重視する義務を負っている」と明言していた。「強みよりも弱みに目を向け、『何ができるか』ではなく『何ができないか』を出発点にすると、組織の士気はこれ以上ないほど低下するだろう。あくまでも強みを重視しなくてははいけない。…弱みを出発…にしたのでは最悪の失敗を招く」

これは理屈に合っているように思えるし、直感的に理解できそうでもある。ところがマネジャーの大多数は、強みを伸ばすのではなく、弱みを克服することに明け暮れている。しかも、大組織のほとんどはこのような行動パターンを助長するばかりか、公式、非公式の業績評価や業務プロセスに織り込むことにより、すっかり定着させてしまっている。この結果、マネジャーたちも、部下の強みを伸ばすのではなく、欠点に目を向ける姿勢を身につけるのだ。

(152～153 頁から引用)

原文

孙子曰：凡用兵之法，将受命于君，合军聚众，圯地无舍，衢地合交，绝地无留，围地则谋，死地则战。途有所不由，军有所不击，城有所不攻，地有所不争，君命有所不受。故将通于九变之利者，知用兵矣。将不通于九变之利者，虽知地形，不能得地之利矣。治兵不知九变之术，虽知五利，不能得人之用矣。

是故智者之虑，必杂于利害。杂于利，而务可信也；杂于害，而患可解也。

是故屈诸侯者以害，役诸侯者以业，趋诸侯者以利。

故用兵之法：无恃其不来，恃吾有以待也；无恃其不攻，恃吾有所不可攻也。

故将有五危：必死，可杀也；必生，可虏也；忿速，可侮也；廉洁，可辱也；爱民，可烦也。凡此五者，将之过也，用兵之灾也。覆军杀将，必以五危，不可不察也。

ビール戦争

(シェアの変化)

	1985年(S60) %	→	2012年(H23)
麒麟	60超		33.3
サッポロ	20		10.3
アサヒ	9.6		35.4
サントリー	9		20.1

(弱者大逆転劇)

S61	1986年	コクキレ生ビール	ドライ	10.4%	↖
S62	87年	スーパードライ		12.9%	↖
S63	88年	サッポロを抜く		20.6	↖
H10	98年	ビールで麒麟を抜く		1位	
H13	01年	ビール系で総合		1位	

(原因)

- (1) 麒麟が独法を気にしていた
 - (2) 酒屋から→スーパーへ(酒屋に弱いアサヒ)
- ◎生ビールで差別化、大逆転
 生がうまいが、腐る
 熱処理のラガービール
 ◎生でやる。20年かかり

(味)

ラガー(熱処理→生)、アルコール度1%up
 コク+キレ(あっさり)、辛口
 消費者(軽快、飲みやすさ、コク、キレ)

(人物)

中條高德、村井勉

もしドラ⑨ (17~18) 北京外大レジュメ (組織の構造)

5. 責任ある仕事を任された

文乃は、人の役に立てるかもしれないという喜びが身体のうちから湧きあがってくるのを感じていた。責任ある仕事を任されたことの、嬉しさだった。

野球部の練習をなんとか生産的なものにする。やりがいのあるものにする。魅力的なものにして、部員たちが進んで参加できるようにする。それが文乃に与えられた課題だ。

みんなが絶対にさぼらない「**試合の魅力**」とは何か？試合にあって練習にない要素は何か。それには3つある。(1) **競争の魅力** (2) **結果が出る、白黒がはっきりする** (3) **責任感が課せられる**

文乃のアイデアは、「**チーム制の導入**」であった。20名の部員を3チームに分け、ピッチャーは特別のチームとする。

それは「**試合にあって練習にない**」三つの要素である「**競争・結果・責任**」を、同時に取り入れることに成功していた。

さらには、練習の運営に「**管理**」手段を盛り込んだ。

マネジメントチームが週ごとの目標を設定し、それをもとに部員たちが練習方法を自らで決めた。即ち自己管理をした。

チームごとに目標を管理するリーダーを決め、攻撃担当、守備担当、走塁担当の役割を決めた。それらの役割は、必ず「**生産的な仕事**」に結びつくように心がけた。

6. 変化を求める機運が高まっていたのを利用して練習方法を変えた

仕事を生産的にするもの、四つの必要がマネジメントには書かれていた。この頃になると、**ドラッカーのマネジメント**は、マネジメントチームの基本テキストとなっていた。

練習方法を徹底的に「**分析**」した。(教科書参照)

さらに、練習の運営に「**管理**」手段を持ち込んだ。(教科書参照)

練習をもっと生産的なものとするために、ありとあらゆる道具が吟味された。(教科書参照)

(マネジメント・エッセンシャル版 62、140、74～75 頁)

人がより前向きに働く仕組みが作れば、組織の効率は大きく改善される。

- 仕事を生産的にするには4つのものが必要である。
 - ① 分析(仕事に必要な作業と手順と道具)
 - ② 総合(作業を集めプロセスとする)
 - ③ 管理(方向づけ、質と量、基準と例外の管理)
 - ④ 道具(情報やスケジュール、連絡などのデータの管理)

- 自己目標管理の最大の利点は、自らの仕事ぶりをマネジメントできるようにすることである。適当にこなすのではなく、最善をつくす願望を起こさせる。

人を前向きにする。仕事を生産的にする。マネジャーはこれに取り組まねばならない。

- 仕事を生産的にする四つのもの、①分析、②総合、③管理、④道具

- 自己管理目標の最大の利点は、自らの仕事ぶりをマネジメントすることができるようになることである。自己管理は強い動機づけをもたらす。適当にこなすのではなく、最善をつくす願望を起こさせる。

- 働きがいを与えるには、仕事そのものに責任を持たせなければならない。

- 自らや作業集団の職務の設計に責任を持たせることが成功するのは、彼らが唯一の専門家である分野において、彼等の知識と経験が生かされるからである。

(現代の経営 第17章 組織の構造をつくる)

- 組織の成果をいかに可能とするか。
 - (1)組織の構造の目的
 - (2)シンプルな組織階層と人数(トップ)
 - (3)明日のトップマネジメントの育成
(performance , the least possible of top , tomorrow's top)

- 何故、分権的な組織が必要か
 - (1)伝統的な組織論との違い
 - (2)機械中心と仕事中心の組織の違い
 - (3)仕事中心におけるムダ、基準性の欠如等の発生
(conventional organization any starts with functions inside a business)

- 機能的組織の問題点
 - (1)機能別部門の不満足な仕事ぶりはどうするか
 - (2)事業が必要とするか否かの点検
 - (3)機能別組織の位置づけと目標の設定
(difficult to focus on business performance)

- 連邦型組織の適用上の条件
 - (1)組織単位の利益の計算(成果への集中)
 - (2)中央と分権化された組織の双方の役割
 - (3)連邦型組織としての規模と限界
 - (4)共同に事業を行ってはならないとは?
(it focusis the vision and efforts of business performance and results)

- 分権型組織と共同体意識
 - (1)多様性における統一
 - (2)独立性と自立性(グループ経営)
 - (3)トップマネジメントの役割
 - (4)人事異動と共通の目標と信条
(It requires both strong parts and a strong center)

BUILDING THE STRUCTURE

The three structural requirements of the enterprise—^①Organization for performance—^②The least possible number of management levels—^③Training and testing tomorrow's top managers—The two structural principles—Federal decentralization—Its advantages—Its requirements—Its limitations—The rules for its application—Functional decentralization—Its requirements and rules—Common citizenship under decentralization—The decisions reserved to top management—Company-wide promotions—Common principles—The symptoms of malorganization—A lopsided age structure of the management group.

THE first concern in building a management structure is the requirements it has to satisfy. What are its typical stresses and strains? What performance does it have to be capable of?

There are three major answers to these questions.

①. *It must be organization for business performance.* This is the end which all activities in the enterprise serve. Indeed, organization can be likened to a transmission that converts all activities into the one "drive," that is, business performance. Organization is the more efficient the more "direct" and "simple" it is, that is, the less it has to change the speed and direction of individual activities to make them result in business performance. The largest possible number of managers should perform as businessmen rather than as bureaucrats, should be tested against business performance and results rather than primarily by standards of administrative skill or professional competence.

Organization structure must not direct efforts toward the wrong

performance. It must not encourage managers to give major attention to the old and easy but tired products and businesses while slighting the new and growing, though perhaps difficult, products. It must discourage the tendency to allow unprofitable products and businesses to ride on the coattails of the profitable lines. It must, in brief, make for willingness and ability to work for the future rather than rest on the achievements of the past, and to strive for growth rather than to put on fat.

(2) Hardly less important is the requirement that the organization structure contain the least possible number of management levels, and forge the shortest possible chain of command.

Every additional level makes the attainment of common direction and mutual understanding more difficult. Every additional level distorts objectives and misdirects attention. Every link in the chain sets up additional stresses, and creates one more source of inertia, friction and slack.

Above all, especially in the big business, every additional level adds to the difficulty of developing tomorrow's managers, both by adding to the time it takes to come up from the bottom and by making specialists rather than managers out of the men moving up through the chain.

In several large companies there are today as many as twelve levels between first-line supervisor and company president. Assuming that a man gets appointed supervisor at age twenty-five, and that he spends only five years on each intervening level—both exceedingly optimistic assumptions—he would be eighty-five before he could even be considered for the company's presidency. And the usual cure—a special promotion ladder for hand-picked young "geniuses" or "crown princes"—is worse than the disease.

The growth of levels is a serious problem for any enterprise, no matter how organized. For levels are like tree rings; they grow by themselves with age. It is an insidious process, and one that cannot be completely prevented.

Here, for instance, is Alfred Smith, fairly competent as a plant manager but hardly good enough to be promoted. Under him, however, is Tom Brown, first-rate and "rarin' to go"—but where? He cannot be promoted around Smith—there is no job even if the company were willing to let him leap over his boss's head. Rather than see Brown leave in frustration,

management kicks Smith upstairs into a new job as Special Assistant to the Manufacturing Manager in charge of tool supply; and Brown is put in as plant manager. But Smith knows enough to get busy in his new assignment; soon a veritable avalanche of mimeographed papers rolls out of his office. When he finally retires, one of the bright young men—Tom Brown II—has to be put in to clean up Smith's mess; being a bright young man, he soon makes a real job out of what was originally nothing but the easy way to solve a personality problem. And when something has to be done for the next Alfred Smith—and, like the poor, they are always with us—a new job has to be set up; he is to be a "co-ordinator." And so two new levels are created, both soon "essential," and both, in no time, hallowed by tradition.

Without the proper organization principles, levels will simply multiply. Yet, how few levels are really needed is shown by the example of the oldest, largest and most successful organization of the West, the Catholic Church. There is only one level of authority and responsibility between the Pope and the lowliest parish priest: the Bishop.

(3) Organization structure must make possible the training and testing of tomorrow's top managers. It must give people actual management responsibility in an autonomous position while they are still young enough to acquire new experience. Work as a lieutenant or assistant does not adequately prepare a man for the pressures of making his own decisions. On the contrary, nothing is more common than the trusted and effective lieutenant who collapses when he is put on his own. Men must also be put into positions where they at least see the whole of a business, even if they do not carry direct responsibility for its performance and results. Though experience as a functional specialist is necessary, certainly at the start of a man's career in management, if exposed to it too long, a man will be narrowed by it. He will come to mistake his own corner for the whole building.

Training is not enough. A man must also be tested in his capacity to manage a whole business responsibly. He must be tested long before he gets to the top. And he should be young enough so that failure on his part does not finish him for good but still allows the company to use his services as a specialist, or a lieutenant. The job, while independent, should be small enough so that failure in it does not endanger the prosperity or survival of the business. And

n the large enterprise there should be several such jobs in succession or a man so that future top managers can be selected by the only rational principle of selection and tested by the only adequate test: that of actual business performance on their own.

The job must also be junior enough so that a man who fails can easily be removed. To remove a president or an executive vice-president is difficult. In the publicly owned corporation with its completely dispersed ownership it is well-nigh impossible. "Once you have a president you are stuck with him and can only hope for the intervention of providence through coronary thrombosis," a cynical company director once phrased it.

The Two Structural Principles

To satisfy these requirements organization structure must apply one or both of two principles:

It must whenever possible integrate activities on the principle of federal decentralization, which organizes activities into autonomous product businesses each with its own market and product and with its own profit and loss responsibility. Where this is not possible it must use functional decentralization, which sets up integrated units with maximum responsibility for a major and distinct stage in the business process.

Federal decentralization and functional decentralization are complementary rather than competitive. Both have to be used in almost all businesses. Federal decentralization is the more effective and more productive of the two. But the genuinely small business does not need it, since it is in its entirety an "autonomous product business." Nor can federalism be applied to the internal organization of management in every large business; in a railroad, for example, the nature of the business and its process rule it out. And in practically every business there is a point below which federal decentralization is no longer possible, below which there is no "autonomous product" around which management can be organized. Federal decentralization while superior is thus limited.

Functional decentralization is universally applicable to the organization of management. But it is a second choice for any but the small enterprise. It has to be used in all enterprises sooner or later, but the later it can be resorted to the stronger the organization.

(現代の経営 第18章 小企業、大企業、成長企業)

○中小企業の意外な問題点

- (1)意思決定の効率性の点 (独裁的経営者)
- (2)社員教育の機会の点 (体系的に行えない点)
(unfortunately this belief is pure myth)

○規模の限界

- (1)事業部長がトップと共働できなくなる
- (2)中間に執行副社長が必要になる
- (3)軍のような7階級組織
(this unmanageable big business)

○中小企業のかかえる問題

- (1)同族会社 (同族外の意欲)
- (2)トップの視野の狭さ
- (3)実力に基づかない仕事の配分
(family-owned business)

THE SMALL, THE LARGE, THE GROWING BUSINESS

The myth of the idyllic small business—How big is big?—Number of employees no criteria—Hudson and Chrysler—The other factors: industry position; capitalization needs; time cycle of decisions, technology; geography—A company is as large as the management structure it requires—The four stages of business size—How big is too big?—The ¹unmanageable business—The ²problems of smallness—The lack of management ³scope and vision—The ⁴family business—What can the small business do?—The problem of bigness—The chief executive and its job—The danger of inbreeding—The service staffs and their empires—How to organize service work—The biggest problem: growth—Diagnosing the growth stage—Changing basic attitudes—Growth: the problem of success.

a religious beliefs

It is almost an article of the American creed that in the small business there are no problems of spirit and morale, of organization structure or of communication. Unfortunately this belief is pure myth, a ^{myth} figment of the Jeffersonian nostalgia that is so marked in our national sentiment. The worst examples of poor spirit are usually found in a small business run by a one-man dictator who brooks no opposition and insists on making all decisions himself. I know no poorer communications than those of the all too typical small business where the boss "plays it close to the chest." And the greatest disorganization can be found in small business where everybody has four jobs and no one quite knows what anyone is supposed to be doing. In fact, if the Ford Motor Company in the thirties was

a model of poor spirit, poor organization and poor communications, it was because the elder Ford tried to run it the way the typical small business tends to be run. It was only the size of his operations that made appear extraordinary what in a small business might well have passed for commonplace.

It is not even true that the small business offers greater opportunities for the development of managers—let alone that it develops them “automatically.” The large business has definite advantages. It can much more easily do a systematic job of manager development. It can afford to keep promising people even if it does not have immediate use for them. Above all, it can offer many more management opportunities, especially to the beginner. For it has opportunities to move sideways which allow a beginner to find the place for which he is most fitted. And it is rare luck for a beginner to start out in the work or place for which he is best fitted. That so many of our young college graduates look for jobs in the big business may reflect their search for security, as is so often said. It certainly expresses a sound appraisal of the realities and of their own best interests.

Size, then, does not change the nature of business enterprise nor the principles of managing a business. It does not affect the basic problems of managing managers. It in no way affects the management of work and worker.

But size vitally affects the structure of management. Different size demands different behavior and attitudes from the organs of management. And even more influential than size is change in size, that is, growth.

How Big Is Big?

How big is big has been a *happening again and again* perennial question in economic and business literature. The most common measurement used is the number of employees. When a business grows from thirty to three hundred employees, it does indeed undergo a change in structure and behavior; and another qualitative change usually occurs when a business grows from three thousand to thirty thousand employees. But while relevant, number of employees is not by itself decisive.

There are businesses with a handful of employees that have all the characteristics of a very large company.

still small and when both their competence and their vision was adequate to the job. As the company grew, the job grew. It was lifted up as if by geological pressure. But the man did not grow with the job.

There is the bookkeeper who became comptroller of a large company because the accounting department grew under him and pushed him up. There is the plant superintendent who finds himself in charge of twenty plants because he was the senior foreman when the company started. These men often do not know how to manage. Indeed, they often do not even realize that these things are now required of them. They still behave as if their job were to keep the cash ledger or to supervise four production foremen. As a result, they stifle, frustrate and crush the men under them. And because managements—with commendable sentiment—do not like to hurt these old-timers by promoting people around them, they become a bottleneck depriving the entire company of management talent.

Growth always requires new and different competence in top management. It requires that top management realize that its own function is no longer to know what goes on in the plant or in the regional sales offices. It is important indeed for top management to learn that the problem of size cannot be met by trying to keep in communication with managers and employees as far down as possible—that this is neither required nor even desirable.

As the business gets larger, the job of top management acquires a different time dimension; the larger the business the further ahead in the future top management operates. It requires a different ratio between objective-setting and doing; the larger the business, the more will top management concern itself with setting objectives, the less will it be concerned with the steps to their attainment. It requires different relations inside management. The emphasis in communication shifts: the larger the enterprise the less will top management be concerned with communications down, the more it will have to work on establishing communications upwards, from lower management to itself.

Growth demands of management the understanding and application of principles, rigorous emphasis on organization structure,

clear setting of objectives and unambiguous assignment of responsibilities on all levels. The change in attitude, vision and competence that is needed cannot be avoided through good intentions, through native intuition, through the warm heart or the glad hand. That the top man of a large company knows all his foremen by their first name is not something to boast of; it is rather something to be ashamed of. For who does the work of top management while he memorizes names? The personal touch is no substitute for performance.

Indeed, the good intentions that are all too common make impossible the solution of the problem of growth. They make it difficult for the managers themselves to see that a problem exists. Every one of the top executives in a company that has undergone great growth sees that his associates have not changed but are still behaving as if they managed the repair shop in which they started. He sees that the problem exists in other companies. Indeed, he usually sees that the attempt of these other people to tackle the situation with good intentions is a mistake. But (just as every girl at one stage of her growth seems to be convinced that she, and she alone, can reform a drunkard) every one of these men is convinced that he, and he alone, can continue to manage in the old way because "he knows how to keep in touch with his people," has the human touch, has "his communications." And the fine glow of righteousness that these phrases emit, blinds him to the fact that he has failed to face a problem that demands of him a change in attitude and in behavior.

I know only one way in which management can diagnose the state of growth of the enterprise. This is by analyzing the activities needed to attain objectives, analyzing the decisions needed and analyzing the relations between management jobs. These analyses would have shown at Johnson & Johnson that twenty-seven people had to be consulted in a decision on any one product. They would have shown in the other company cited both that the president had to give time to basic capital-expenditure decisions and that he had no business "fighting fires."

These three analyses are also the only means to bring about changes in attitudes and behavior. In the first place, they identify

the priorities in a man's job. A decision analysis would have forced the president in the seemingly decentralized company to realize that he had too many basic long-range problems to worry about to spend all his time in the division general manager's office. At the least, it would have forced him to choose between the two things. A relations analysis would have forced him to realize that "keeping in touch with the employees" was no longer his job. The two might also have made it possible for the division general managers to get across to the president that he was actually running their job (at least they might have found some Board member willing and able to break this to the president).

These analyses of the kind of structure the enterprise needs also show operating managers what they are supposed to be doing. They make clear to them what decisions they should take. They curb their tendency to "pass the buck upstairs." And they protect them against the boss's wrath if they really make the decision they are supposed to be making. Finally, they lead to the establishment of clear performance standards without which the problem of the incompetent old-timer cannot be tackled.

Growth (provided it is not the mere addition of fat) is the result of success. A company grows because it is doing a good job. Its products meet with increasing demand. It can only service its customers by becoming bigger; a company making tin cans, for instance, has no choice but to become a national distributor for the simple reason that its customers demand delivery of tin cans for crops that grow in Oregon as well as for those that grow in New York State. A company may grow because it has mastered a particular technology. It may grow, as most of the chemical companies did, because research produced new products for which a market had to be found. It is true that some big companies are the result of financial manipulation and of merger rather than of successful management. But, in an economy in which monopolies are outlawed, the normal reason for business growth is success. The normal cause of business growth is able and competent management.

That the problems of growth are problems of success is the reason why they are so difficult. Problems of success are always the hardest—if only because the human mind tends to believe that

ドラッカーへの旅

(知の巨人の思想と人生をたどる)

著者 ジェフリー・A・クレイムズ 訳者 有賀裕子 2009年8月30日発行 ソフトバンク クリエイティブ株式会社発行

第9章 何より重要なこと (169～頁を読んで)

「リーダーたる者は、『自分は何をしたいのか』ではなく『何をすべきかを』考える。そして、『決定的に重要なそれらの行いのうち、自分に適しているのはどれか』と胸に手をあててみる。**不得意な分野で負け戦に挑んだり**はしない。必要だが自分には向かない仕事があれば、自分ではなくほかの誰かに任せて、確実にこなしてもらうのだ」
(169 頁から引用)

ドラッカーは、マネジャーとリーダーの違いを「**マネジャー**はうまく仕事をこなし、**リーダー**は本当にすべきことを実行する」とごく手短かに説明し、生涯このフレーズを使いつづけた。

ちなみに、生来のマネジャー(第5章を参照)はじめ、掛け値なしに優れたマネジャーは**誰が正しいかよりも何が正しいかに、はるかに強い関心を抱くのだ**という。「仕事上の要請よりも人柄を優先させるのは、墮落であり、腐敗へとつながる」

ドラッカーはこの教えを、**GMのアルフレッド・スローン**から学んだ。1943年にドラッカーはGMから企業分析を依頼され、それが『企業とは何か』の刊行につながったわけだが、このときの依頼者はべつにおり、スローンはむしろ依頼に反対していた。にもかかわらず、ひとたび仕事が始まると、スローンは前途有望な若きドラッカーにこう言葉をかけたという。「**思うままをわたしたちに知らせてください。当社の経営陣があなたの提案や結論を好意的に受け止めるかどうかなど、気にするにはおよびません**」 (172～173 頁から引用)

原文

孙子曰：凡处军、相敌，绝山依谷，视生处高，战隆无登，此处山之军也。绝水必远水；客绝水而来，勿迎之于水内，令半济而击之，利；欲战者，无附于水而迎客；视生处高，无迎水流，此处水上之军也。绝斥泽，惟亟去无留。若交军于斥泽之中，必依水草而背众树，此处斥泽之军也。平陆处易，而右背高，前死后生，此处平陆之军也。凡此四军之利，黄帝之所以胜四帝也。

凡军好高而恶下，贵阳而贱阴；养生而处实，军无百疾，是谓必胜。丘陵堤防，必处其阳而右背之。此兵之利，地之助也。

上雨，水沫至，止涉，待其定也。绝天涧、天井、天牢、天罗、天陷、天隙，必亟去之，勿近也。吾远之，敌近之；吾迎之，敌背之。军旁有险阻、潢井、葭苇、山林、蘙荟者，必谨覆索之，此伏奸之处也。敌近而静者，恃其险也；远而挑战者，欲人之进也。其所居易者，利也。众树动者，来也；众草多障者，疑也。鸟起者，伏也；兽骇者，覆也。尘高而锐者，车来也；卑而广者，徒来也；散而条达者，薪来也；少而往来者，营军也。辞卑而益备者，进也；辞强而进驱者，退也。轻车先出居其侧者，陈也；无约而请和者，谋也；奔走而陈兵者，期也；半进半退者，诱也。杖而立者，饥也；汲役先饮者，渴也；见利而不进者，劳也。鸟集者，虚也；夜呼者，恐也；军扰者，将不重也；旌旗动者，乱也；吏怒者，倦也；粟马肉食，军无悬甑，不返其舍者，穷寇也。谆谆翕翕，徐言入入者，失众也；数赏者，窘也；数罚者，困也；先暴而后畏其众者，不精之至也。来委谢者，欲休息也。兵怒而相迎，久而不合，又不相去，必谨察之。

兵非多益，惟无武进，足以并力、料敌、取人而已。夫惟无虑而易敌者，必擒于人。

卒未亲附而罚之，则不服，不服则难用也；卒已亲附而罚不行，则不可用也。故合之以文，齐之以武，是谓必取。令素行以教其民，则民服；令素不行以教其民，则民不服；令素行者，与众相得也。

Ⅱ 幕末の経営改革

1. 渋沢栄一、由利公正、ドラッカーによる企業活性化

渋沢栄一

- (1) 太政官札（新通貨）による殖産興業（有効な活用）
- (2) 太政官札を幕臣の正確困窮に充てない
- (3) 商会設立（幕臣の失業を救う方法）
- (4) 武士道→商人道→論語
- (5) **大名家の商社化と武士の商人化**
- (6) 合本（株式）とバンク（銀行）の日本への導入
- (7) 合本による企業経営と社会事業の推進

由利公正

- (1) 幕末、越前藩における藩札の発行
- (2) 越前藩屋敷・物産総会所（越前藩商事会社）の開設（**藩富の蓄積**）
- (3) 藩札を基金に藩内の生産物の振興
- (4) 藩札の貸付（金融）とは借入者に付加価値を付ける、**金融とは付加価値を付ける仕事**
- (5) **明治政府における太政官札の発行**
(以上、渋沢栄一 論語と算盤等から)

ドラッカー

- (1) 企業活性化の原理
- (2) 成果をあげる意思決定（成果とは何か）
- (3) マネジメントの役割
- (4) **イノベーション**
(那覇商工会議所 ドラッカーに学ぶこれからの経営から)

2. 幕府経済体制の行き詰まり

- (1) 石高収入とそれに応じた支出（拡大のない消費経済）
- (2) 商工業の発達と消費の多様化

3. 薩摩藩（調所笑左衛門）

- (1) 島津 77 万石 文政 12 年（1829 年）に 500 万両の累積債務
破産状態、金利 12%/年 60 万両
藩の経常収入 18 万両
- (2) 当時の人口 77 万人、うち武士階級 20 万人（26%）（全国平均は 5%）
- (3) 島津重豪（1744-1833）の政治
- (4) 参勤交代の費用が出ない
- (5) 調所笑左衛門（1776～1848 年）の改革（1832～1848 年）
 - ①全ての借金を 250 ヶ年賦、無利子とする
 - ②古い証文の書替え
 - ③国許の借金は貸金に応じて身分を与える
 - ④藩主斉興の別邸の活用
 - ⑤沖縄方面での貿易（唐物貿易）品を大阪で販売
 - ⑥黒糖（大島、徳之島、鬼界島で生産）、蠟燭、菜種由の増産と江戸での販売
 - ⑦重豪、斉宣、斉興、斉彬に仕える
 - ⑧藩債証文を取戻し、弘化年間（1844～1847 年）には藩の蔵には 200 万両が積まれた。

4. 長州藩（村田清風）

- (1) 長州 30 万石 天保 11 年 (1840 年) 8.5 万貫 (170 万両) の累積債務、藩の經常収入の 22 倍
金利 12%1 年 20 万両、經常収入 7.7 万両
- (2) 天保の大一揆など度重なる大一揆
 - ①産物会所による農民からの搾取に反発
 - ②藩の商人化の行きすぎ
- (3) 村田清風の改革
 - ①天保の改革、原因は政治のあり方が間違っている、人材の不登用
藩の 170 万両の借金は、37 年賦据置で、毎年金利は支払う
 - ②武士の借入のすべてを、元利を年 30 分の 1 で 37 ヶ年賦 (完済) で藩が引受ける
 - ③武士の借金は、藩が引受け商人に対して元金 37 年間の据置 (1880 年、明治 13 年)、その間は金利を支払う
 - ④藩の専売制をゆるめるが、蠟、米、紙の三白は藩の専売制とする
 - ⑤村田に代った坪井は、1,000 両で藩産物を買上げ、800 両で他国に売れば 200 両の損と考えずに、藩内に 1,800 両の潤があったと考えよと言った
 - ⑥他国への藩産物販売と仕入
 - ⑦村田の後、坪井、周布と引継ぐ
 - ⑧倒幕資金の準備が出来る

(1~4 渋沢栄一 論語と算盤、TBSブリタニカ刊 童門冬二著 幕末日本の経済革命、光文社刊 邦光史郎著 江戸幕末大不況の謎)

先人の智恵と経営改革

上杉 鷹山

1 改革の旗手としての上杉鷹山

なせばなる なさねばならぬ 何事も
なさぬは人の なさぬなりけり

上杉鷹山が江戸時代の名君とされるのは、米沢藩第10代藩主として、財政改革、殖産興業、新田開発、備荒貯蓄、儉約奨励など、藩政全般の改革を断行したことである。

(1) フランスのクレマンソー首相

日本通の知人からすすめられて上杉鷹山の伝記を読んで、「できることなら、この日本の偉大な政治家にぜひ会ってみたいかった」と、しみじみと述懐した

クレマンソーは20世紀初頭「ヨーロッパの虎」との異名で、対独強行策をとり、第一次世界大戦を勝利に導いた救国の政治家である

(2) J・F・ケネディ

日本人記者団と会見した際、「最も尊敬する日本人は誰か」と尋ねられて、即座に、「ウエスギ ヨウザン」と答えた

ケネディは代表的日本人（内村鑑三 著 英語、仏訳、日訳、丁訳）を読んでいたと思われる

2 上杉家と上杉鷹山

上杉家の興亡

- ・ 初代上杉謙信は越後で 200 万石以上を領有
- ・ 2 代景勝は秀吉に反抗し、会津 120 万石へ移封された
- ・ 〃 関ヶ原合戦で石田三成にくみし、家康によって、米沢 30 万石 に減封された
- ・ 急逝した 4 代藩主綱勝に後継ぎがなく、吉良上野介の嫡男を世継に迎え、お家断絶は免れたが、半知の 15 万石に減封された
- ・ 9 代重定の時には財政破綻に打つ手がなく、もはや領地を幕府に返上するほかに途はなしとの決意をかためた
- ・ 10 代上杉鷹山は 10 才で上杉家の養子となり、弱冠 17 才で上杉家の藩主となった

3 米沢藩の財政窮乏

- ・ 度重なる減封にもかかわらず 5,000 人台 (120 万石当時) の家臣
- ・ 15 万石のうち家臣の俸禄が 13 万石以上 (90%)
- ・ 天下有数の大大名からの転落
- ・ 5 代目藩主の浪費
- ・ 幕府からのお手伝普請
- ・ 大旱魃、水害、大雪

4 上杉鷹山の実学

- ・ 細井平洲
「学思行相須つ」
学問と実際は不可分の関係にあり、学問は実践することによって、初めてその価値が生ずるという「実学」を説いた
- ・ 上杉鷹山
学と実際とは二つの道ではないと述べて、現実に役立たない学問を否定している

5 上杉鷹山の藩政改革 (改革期間 1761—1822)

(1) 改革の柱

- ① 出づるを制する (大儉約令)
- ② 入るをはかる (殖産興業)
- ③ 人づくり (教学振興)

(2) 大儉約令 (改革の柱①) の率先垂範

- ・ 着物は絹は用いず木綿のみ
- ・ 一汁一菜
- ・ 奥向き女中を削減 (50 数名→9 名)
- ・ 殿様でも下級武士の生活 (1,500 両→209 両)

(3) 殖産興業 (改革の柱②)

- ・ 先頭に立って畑を耕す
- ・ 武士を労働力に使う
- ・ 荒地、新田の開墾
- ・ 備荒倉庫、かんがい利水
- ・ 漆、桑、楮、各 100 万本の植付 (52 万本の実施、米、数万石)
- ・ 5,000 金は 300 万本の元気、300 万本は 16 万石の元気
- ・ 名産の考案 (鯉の養殖、焼物、一刀彫、人形、織物など、米 8 万石)
- ・ 凶作に備え 20 年計画でもみを備蓄

(4) 教学振興 (改革の柱③)

- ・ 有能な人物の起用
- ・ 学問、武道の奨励
- ・ 藩校興讓館の設立

(5) 改革の完成

- ・ 7 年目の七家騒動
- ・ 20 年後

何故クレマンソー・ケネディ？

国家は子孫に伝えるべきで、私のものではない

人民は国家に属し、 //

君主は国家人民の為にあつて、国家人民が君主の為にいるのではない

会計と経営のブラッシュアップ 予定

期間 : H26.1~3

改訂日 H25.12.11

実績	第1回	1/1	もしドラ④⑤⑥ (われわれの顧客は誰か?)
	第2回	6	もしドラ⑩⑪⑫ (われわれにとっての成果は何か?)
	第3回	13	資産の会計(資産の評価、減損会計)
	第4回	20	消費税の影響(その理解と対応)
	第5回	27	グループ法人税の税務と会計 (H22.10の税制改正)
	第6回	2/3	相続税の理解と対応 (納税と事前準備)
	第7回	10	もしドラ⑬⑭⑮ (われわれの計画と未来)
	第8回	17	金融商品の会計とは何か(時価評価とデリバティブ)
	第9回	24	日本の税制の課題 (あるべき税制を求めて)
	第10回	3/3	経営強化のための会計 (有用な会計の視点)
	第11回	10	もしドラ①②③ (われわれの事業は何か?)
	第12回	17	事業再生と企業組織再編 (会社分割・事業譲渡編)
	第13回	24	もしドラ⑦⑧⑨ (顧客にとっての価値は何か?)

ToDo : (1) 実例の取り込み
(2) 最新に改訂