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# 厦门大学

## 硕士学位论文

### 全面预算管理在 WZ 电力局的应用探讨

#### Study on the Application of Comprehensive Budget Management in WZ Power Supply Company

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## 中文摘要

全面预算是指企业对一定期间的经营活动、投资活动、财务活动等作出的预算安排。全面预算作为一种全方位、全过程、全员参与编制与实施的预算管理方式，凭借其计划、协调、控制、激励、评价等综合管理功能，成为优化配置企业资源、提高管理水平、增强企业核心竞争力，实现企业发展战略的重要抓手。

近年来，国家电网公司正在为加快实现“两个转变”（转变公司发展方式、转变电网发展方式）的企业战略目标和创建世界一流电网、国际一流企业的宏伟愿景而奋斗。全面预算管理作为实现企业发展战略和经营目标的有效方法，实施内部控制的重要措施，实现对企业各项活动制约和激励的重要手段，成为电网企业实现更高层次、更高水平、更高质量发展的必然选择。在此背景下，本文应用对比、举例、归纳等方法，介绍全面预算管理的主要内容和基本原理，并将其与基层电网企业的实际情况相结合，研究基层电网企业预算管理存在的问题，设计符合基层电网企业的全面预算管理体系，促进全面预算管理在基层电网企业中的运用。

本文首先阐述了全面预算管理的基本原理和内涵，介绍了全面预算管理在国内外的研究和运用动态。然后，本文以 WZ 电力局全面预算管理为例，分别从预算管理的制度体系、组织体系、信息化体系、预算编制与执行、预算调整与控制、预算考核与评价等方面对 WZ 电力局全面预算管理体系进行了比较全面的介绍。

**关键词：** 电网企业；全面预算管理；应用

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## ABSTRACT

Comprehensive budget refers to the budget made by the enterprises for operating activities, investment activities, and financial activities in a certain period. As an all-around and whole-process budget management model with all-member participation in the preparation and implementation, comprehensive budget has become an important means of integrating and optimizing the allocation of corporate resources, improving enterprise efficiency, and promoting enterprise development strategy by virtue of its comprehensive managing ability in planning, coordination, controlling, motivation, and evaluation.

Recently, State Grid Corp. of China has been committing to accelerating "two changes" (the change of the development mode of the company, and the change of the development mode of grid), in order to create the world's top-ranking electrified wire netting, and realize world-class enterprise strategic goal. As an effective way of realizing the strategic development and management target, an important measure for implementation of the internal control, and a vital means of enterprises' activities restriction and incentive, comprehensive budget management has become an inevitable choice for power grid enterprises to achieve their development goal at higher level and with better quality.

Against this background, this paper applies several research methods, such as exemplification, comparisons and induction, to further explore the content of comprehensive budget management, integrates the basic principles of budget management with the actual situation of basic-level electric power enterprise, and studies on the existing comprehensive budget management problems of the electric power enterprise. Then it puts forward corresponding methods to promote the use of comprehensive budget management in the basic level electric power enterprise.

Firstly, this paper gives an introduction to the relevant budget management theory, describes the course of its development and elaborates the domestic and international practice and research tendency on comprehensive budget management. Secondly,

taking comprehensive budget management of the WZ Power Supply Company as an example, this paper introduces the comprehensive budget management system of WZ Power Supply Company from different aspects, such as the budget management system, organization system, information system, budget preparation and implementation, budget adjustment and control, budget examination and evaluation.

**Key Words:** Power Grid Corporation; Comprehensive Budget Management; Application

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