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基于战略视角的企业绩效管理研究 ——兼以厦门电业局为例

Corporate Performance Management Research Based on Strategic Perspective

——XIAMEN Electric Power Company As an Example

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摘要

绩效管理是企业的核心，建立一套科学的支持企业战略目标的绩效管理体系，对推进企业的核心竞争力，推动企业战略实现，提高企业经营业绩是非常重要的。在经济全球化、竞争国际化、知识经济的今天，企业更需要战略性绩效管理来提供一种手段和途径，使企业的战略决策能不断地由设想转变为现实。

本文从战略的高度思考了绩效管理与企业战略的关系，并具体研究了以下几个问题：建立什么样的“绩效管理与企业战略有机结合”的绩效管理体系架构；应用什么工具来实现绩效管理与企业战略的有机结合；怎样具体设计这种绩效管理体系并将其应用于实践中；如何保证这种绩效管理体系的有效实施。整个绩效管理体系的搭建，始终把企业战略作为绩效管理体系论证、选择、实施的出发点，开启了绩效管理体系的战略支持之门。

本文通过探讨目标管理、平衡记分卡和关键绩效指标三种工具的区别和联系，提出整合型绩效管理工具的应用思路，解决了绩效管理和企业战略脱节的问题；研究了基于战略视角的绩效管理体系架构，包括绩效目标体系、绩效管理过程体系、绩效管理制度体系及绩效管理组织保障体系等，为战略性绩效管理体系的应用提供了方法指导；本文还着重强调了绩效管理体系必须是基于企业战略并为实现该战略而服务的，同时绩效管理是一个动态的不断循环的系统，这样的一个绩效管理循环体系，要通过管理者与员工共同参与的绩效计划，上级对下属的绩效辅导，多角度的绩效考核、绩效结果的及时反馈及绩效改进等多个环节，来实现组织绩效的达成和不断提高。

随着我国市场化经济体制的逐步完善和电力企业市场化运作的深化，电力企业搭建起适合自身发展的战略体系，并在战略体系的指引下建立完善的绩效管理机制，具有十分重要和深远的意义。本文通过对厦门电业局绩效管理现状的剖析，以制定绩效目标体系为核心，构建了一套基于企业战略目标和核心价值观的绩效管理体系。这对于电力企业如何根据自身所处的环境及战略发展需要来设计和完善具有本企业特色的绩效管理模式具有一定意义的实践参考价值。

关键词：战略视角；绩效管理

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ABSTRACT

Since performance management is the core of business management, it's critical for enterprises to establish a more scientific system supporting the strategic goal, therefore to further strengthen core competitiveness, realize strategies and enhance operating performance as well. Especially faced with more and more global economy and fierce competition nowadays, enterprises need unique strategic performance management to provide way turning their strategic decisions into truth continuously.

Based on strategic perspective, this article discusses the relationship between performance management and corporate strategy, and investigates the following issues. What kind framework concerning the organic integration of performance management and corporate strategy should be created and what kind of tools could realize this combination? How to design such a system, put it into practice and ensure it implemented effectively. Surrounding the above questions, the construction of performance management system takes the corporate strategy as the start of demonstration, selection and implementation, opens the door to strategically support this system.

By discussing the differences and relations among target management, balanced scorecard and key performance indicators, this paper proposes to apply integrated tools, resolves the problem that performance management isolated from corporate strategy, studies the framework based on strategic prospective concerning performance management system, like targets system, processing system, rules systems and safeguarding systems e.g., and provides guidance for the application of them. It also stresses that such a performance management system should be based on corporate strategies and served for their realization. Meanwhile, this system should be a cycle to achieve final goal and continuous improvement of organization performance. In another word, it would involve several functions, including performance plan made by both managers and employees, guidance given by

supervisor to clerks, multi-angle evaluation, timely feedback and improvement measures.

Under gradually improved market-oriented economy in our nation and with deepening market-oriented operation of electricity industry, it has great significance for enterprises to set up a strategic system suitable for their own development and perfect performance management mechanisms in line with it. With deep insight into current circumstances of XIAMEN Electric Power Company's performance management, this paper constitutes a set of performance management system based on strategic objectives and core values of enterprises, with performance targets system as the core. To some extent, it also provides practical references for those electric power companies on how to develop and improve performance management system with their own characteristics according to respective environments and strategy demands.

Key words: Strategic Perspective; Performance Management

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