

论文题目 EVA 绩效考核、产权性质与在职消费

摘 要

国有企业(以下简称“国企”)是我国的社会主义经济重要的组成部分, 业绩评价是衡量国企经营水平和管理水平的主要手段, 但是以利润为导向的传统绩效评价体系并不能客观、科学的对国有企业发展进行业绩评价, 于是我国国有资产监督管理委员会(以下简称“国资委”)于 2010 年在其监管的中央企业(以下简称“央企”)中全面实施 EVA 考核办法, 而央企管理者的在职消费水平也是人们越来越关注的重点。在这一大背景下, 本文以沪深 A 股上市公司为研究对象, 选取这些公司 2016-2018 年间的相关数据, 本文首先基于 EVA 绩效考核和在职消费的相关文献提出假设、建立模型, 然后从实证研究的角度证实实施 EVA 对在消费的影响, 得出 EVA 绩效考核与企业管理者的在职消费呈负相关关系, 即实施 EVA 业绩考核有利于抑制企业管理层在职消费水平的结论。进而, 根据产权性质进行分样本回归, 通过对比研究 EVA 绩效考核在不同的产权性质下对在职消费的作用是否有差异, 得出相对于非国有企业, EVA 绩效考核在国有企业对在职消费的抑制作用更加显著。最后, 考虑到国有企业分为中央企业和地方企业, 本文进一步分样本研究, 得出相对于地方企业, EVA 绩效考核在中央企业对管理层在职消费的抑制作用更加强。基于以上实证结论提出对策建议, 应当鼓励我国企业积极推进 EVA 考核, 建立和完善基于 EVA 的价值评估体系和激励机制。

本文的主要贡献在于, 一方面提供了新的研究思路, 研究在不同产权性质下, EVA 绩效考核对企业管理者在职消费的作用存在的差异。另一方面, 提供了新的研究视角, 考虑到国有企业的分类, 研究在不同的政府管理权限下, EVA 绩效考核对企业管理者在职消费的作用存在的差异。

关键词: 产权性质; 中央企业; 地方企业; EVA; 在职消费

Abstract

State-owned enterprises (hereinafter referred to as "state-owned enterprises") play an important role in China's socialist economy. Performance evaluation is the main means of measuring the efficiency and management level of state-owned enterprises, but the traditional performance evaluation system based on profit is not objective. In the scientific evaluation of the development of state-owned enterprises, the State-owned Assets Supervision and Administration Commission of China (hereinafter referred to as the "SASAC") fully implemented the EVA assessment method in its central enterprises under supervision (hereinafter referred to as "central enterprises"). The level of on-the-job consumption of central enterprise managers is also the focus of people's attention. In this context, this paper takes the Shanghai and Shenzhen A-share listed companies as the research object, and selects the relevant data of these companies from 2016 to 2018. This paper first proposes the hypothesis, establishes the model based on the EVA performance appraisal and the related literature of on-the-job consumption, and then The empirical research confirms the impact of implementing EVA on on-the-job consumption, and concludes that EVA performance appraisal is negatively correlated with the on-the-job consumption of enterprise managers, that is, the implementation of EVA performance appraisal is conducive to restraining the management of the company's management. Furthermore, according to the nature of property rights, the sample regression is carried out. By comparing the EVA performance appraisal, the effect of on-the-job consumption under different property rights is different. It is concluded that compared with non-state-owned enterprises, EVA performance appraisal is in the state o-

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