



“中英(辽宁)国有企业重组
与企业发展项目”成果系列丛书
Sino-British(Liaoning) SOERED Project
Achievements Book Series 总主编 杨锡怀 马政

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Restructuring

企业重组咨询 方法论及其应用

——方法、流程、工具及典型案例

编著: 关志民 陈晓东
康锦江 邓学民

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中国物资出版社

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图书在版编目 (CIP) 数据

企业重组咨询方法论及其应用——方法、流程、工具及典型案例/关志民, 陈晓东, 康锦江, 邓学民编著. —北京: 中国物资出版社, 2004. 6

ISBN 7-5047-1841-6

I. 企… II. ①关…②陈…③康…④邓… III. 企业合并—咨询服务
IV. F273.7

中国版本图书馆 CIP 数据核字 (2004) 第 052573 号

责任编辑 沈兴龙

责任印制 沈兴龙

责任校对 李晓春

中国物资出版社出版发行

网址: <http://www.clph.cn>

社址: 北京市西城区月坛北街 25 号

电话: (010) 68589540 邮政编码: 100834

全国新华书店经销

中国农业出版社印刷厂印刷

开本: 787×1092mm 1/16 印张: 22.25 字数: 420 千字

2004 年 6 月第 1 版 2004 年 6 月第 1 次印刷

书号: ISBN 7-5047-1841-6/F·0806

印数: 0001—3000 册

定价: 40.00 元

(图书出现印装质量问题, 本社负责调换)

中英合作相得益彰

二〇〇三年八月
闻世震题

注：闻世震，中共辽宁省委书记

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总 序

“中英（辽宁）国有企业重组与企业发展项目”自2000年1月实施以来，至今已有近四年的时间了。这个由英国国际发展部负责的、对华援助项目在辽宁的成功实施，不仅使辽宁省有关部门和企业学习到了先进的企业重组和发达国家发展中小企业的经验，对辽宁省国有企业改革和中小企业发展起到了推动作用，而且也体现了辽宁省与英国政府增进友谊、全面合作、共创未来的精神，是辽宁省人民政府与英国政府友好合作关系的一个新篇章。

根据中英两国政府签署的《中国国有企业重组与企业发展项目备忘录》的精神，这个技术援助项目包括既相对独立而又相互联系三个部分。

1. 国有企业重组模块。其主要任务是借鉴英国及经济发达国家在国有企业改革及管理中积累的经验，聘请国际咨询公司为试点的国有企业提供咨询服务。通过对国有企业的组织结构、发展战略、生产运营、市场营销、财务管理和人力资源等方面的系统重组，全面提升企业的管理水平，其目标是将面临困境的国有企业转变为具有自我生存和可持续发展能力的企业。在项目实施期间，有13家试点企业得到重组，并重新焕发生机与活力。

2. 中小企业信息咨询模块。其主要工作是借鉴发达国家的经验，创建和开发为中小企业提供服务的信息咨询机构及服务网络，为当地中小企业，特别是小型和微型企业的创立和发展提供咨询服务。发展中小企业不仅可为地区经济的发展和财富的增加寻找到新的增长点，而且对于创造新的就业岗位、提高地区的就业水平、缓解因国有企业改革而引起的富余人员下岗失业压力，具有重要意义。在这个项目中，它是国有企业重组模块不可或缺的支持体系。

3. 中小企业信用担保模块。其使命是创建符合国际惯例、在市场经济条件下能够独立运作并具有可持续发展能力的中小企业信用担保机构。通过为中小企业在融资过程中提供担保服务，解决地区中小企业在发展过程中所普遍遇到的融资困难问题。该模块与中小企业信息咨询模块结合起来，能为中小企业提供更多生存和发展的机会。

辽宁省是国家重要的工业基地，在国有经济和国有企业中仍占有很大比重。在社会主义市场经济条件下，国有企业虽然在地区经济和社会发展中作出了重要的贡献，但在与其他所有制类型企业的竞争中，加快解决其体制性和机制性的问题越来越紧迫。因此，根据中共中央十五届四中全会的精神，必须对国有经济和国有企业进行战略性调整和重组，这是一项长期而艰巨的任务。在这个过程中，我们不仅需要自我创造出新的方法和模式，而且更需要学习和借鉴发达国家在国

有企业改革及中小企业发展方面的经验和方法，结合辽宁省的实际情况，创造性地对辽宁省国有企业进行战略性重组，并大力发展各种类型的中小企业，为解决辽宁省国有企业机制性矛盾并开发新的经济增长点寻找到一条可行的途径。

我们高兴地看到，“中英（辽宁）国有企业重组与企业发展项目”在英方专家的帮助下，运用国际上先进适用的企业重组与中小企业发展的方法，经过近四年的实施，已经取得了丰硕的成果。重组企业成功的案例和方法为其他国有企业的改革提供了可资学习和效仿的典范；中小企业信息咨询机构和中小企业信用担保机构的创建和运行机制为建设中小企业服务体系提供了非常有益的经验 and 模式。同时，中英项目培养了一批优秀专业人才，他们将成为种子不断发芽长大，为今后发展奠定扎实的基础。

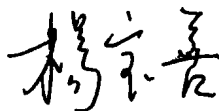
为了总结这个项目在辽宁省实施期间所获得的知识与成功经验，我们于2002年编辑出版了《国有企业重组案例研究》、《中小企业创业与发展指导手册》和《中小企业信用担保探索与实践》三本书。由于这三本书既包含对不同领域的国际水平理论的系统阐述，又侧重于将这些理论与中国的具体国情相结合的实际应用，适应了当前全国范围内的大规模的国有企业重组以及建设中小企业服务体系的需要，因而受到了广泛欢迎，到目前为止，已发行近2000套。

进入2003年以后，这个项目在经验总结、传播方面又做了大量工作，取得了新的成果。这次，我们又编辑出版了《企业重组咨询方法论及应用》、《项目管理理论及实务》、《SOERED项目珍藏》三本书。其中《企业重组咨询方法论及应用》是对英方专家在国有企业重组咨询过程中的方法论进行了系统总结与理论提升。《项目管理理论及实务》则系统阐述了国际项目管理的理论、方法，并结合中英项目四年多的管理实践，在将国际项目管理的理论与中国的管理实践相结合方面进行了探索性的实践。《SOERED项目珍藏》则收集了众多中外专家在参与中英项目实践中的感悟与体会。

我们希望通过这6本书的出版，能够将发达国家先进而适用的企业重组与中小企业发展方面的经验和做法在更大的范围内得以传播、推广和复制，为推动辽宁省国有企业改革进程、建立完善的中小企业服务体系起到积极的作用，为辽宁省乃至全国的经济和社会的全面发展作出贡献。

为此项目工作作出贡献的各届人士将载入辽宁发展的史册！

辽宁省人民政府省长助理



2003年12月

General Foreword

It has been nearly four years since Sino – British (Liaoning) State – Owned Enterprise Restructuring and Enterprise Development Project was launched in January 2000. The successful implementation of this aid project sponsored by UK Department for International Development not only promotes the SOE reform and SME development in Liaoning by providing access to related advanced experiences in developed countries for related departments and enterprises in Liaoning, but also embodies Liaoning Province and UK Government's sharing spirit of strengthening friendship, cooperating in an all – round way and working for a bright future with joint efforts, and starts a new page of friendly and cooperative relationship between the two sides.

In the light of SOERED Project Memorandum signed by China and UK Governments, this project of technical assistance consists of the following three components that are relatively independent as well as related with each other.

1. Restructuring Agency (RA)

This component works to draw on the advanced experiences of UK and other developed countries in SOE reform and management, and engages internationally well – know consultancy companies to provide advisory services for pilot SOEs. It aims to turn around the loss – making SOEs into financially viable and sustainable enterprises by improving the overall management through systematic restructuring on SOE organization, development strategy, production operation, marketing, financial management and human resource management. During the project implementation, altogether thirteen pilot enterprises were restructured and put on new looks of vitality and vigour.

2. Business Advisory Centre (BAC)

This component learns advanced experiences from developed countries, creates and develops SME advisory institutions and service network, and provides consultancy services for the start – up and development of local SMEs, especially the small and micro ones. SME development is a new source of local economic growth, and is also of great significance to creating more job opportunities and alleviating the pressure of laid – off and unemployment in SOE reform. In this project, it is an indispensable supporting system of RA.

3. Credit Guarantee Fund (CGF)

This component sets up CGFs of independent operation and sustainable development in the market – oriented economy, and provides guarantee services for local SMEs to solve their common financing difficulties. It works together with BACs to provide more opportunities for SME start – up and development.

Liaoning is an important industrial base in China with still a significant proportion of the state – owned economy. In the socialist market economy, SOEs contribute a lot to the local economic and social development, though in the competition with other types of enterprises, it's becoming more and more urgent to speed up in solving their system and mechanism problems. Following the guiding ideology in the Fourth Plenary Session of the Fifteenth Central Committee of the Party, strategic transformation and restructuring must be carried on SOEs, which is no doubt hard work for a long period. In this process, we need to not only find new methods and create new modes, but also learn from developed countries of their advanced experiences in SOE reform and SME development, and make good use of them in Liaoning to creatively carry out strategic restructuring on SOEs and make great efforts in developing all types of SMEs, thus to find a new way to solving the mechanism problems of SOEs in Liaoning and explore new sources for economic growth.

We are very pleased to see that, SOERED Project, with the help of UK consultants, by employing advanced and practical ways of enterprise restructuring and SME development, has achieved great success after nearly 4 years' implementation. The successful cases and methods in enterprise restructuring set good examples for other SOEs reform; the start – up and operating mechanism of BACs and CGFs provide rather valuable experiences and modes for the establishment of SME service system. Also a group of specialist talents were trained and developed who are just seeds to grow up, which lays a solid foundation for our future development.

In order to sum up the knowledge and experiences gained during the project implementation in Liaoning, we compiled and published three books that are “Case Study on State – Owned Enterprise Restructuring”, “A Guide to Small and Medium Enterprise Start – up and Development”, and “Research and Practice of Small and Medium Enterprise Credit Guarantee Fund”. These books combine systematic international theories with the practical application of them in the local context of China, and well meet the demands of big scale SOE restructuring and SME service system construction in the country. Up to now, nearly 2000 sets have been published.

Entering 2003, more has been done in the project experience sum – up and dissemination, with new progress made. We therefore compiled another three books which are “Enterprise Restructuring Consultancy Methodology and Its Application”, “Project Management Theory and Practice”, and “SOERED Project Treasures”. “Enterprise Restructuring Consultancy Methodology and Its Application” is a systematic sum – up and theory extraction of the methodology employed by UK experts in SOE restructuring consultancy process; “Project Management Theory and Practice” contains systematic theories and methods of international project management, as well as some exploring practice in integrating them with China’s management practice in combination with the four – year management of SOERED Project.

We wish that the publication of these six books could help to disseminate and replicate more widely the advanced and practical experiences in enterprise restructuring and SME development in developed countries, promoting the SOE reform process and the establishment of SME service system and contributing to the economic and social development of Liaoning and even the whole nation.

All those who are involved in this work will be remembered for their contributions to the development of Liaoning.

Yang Baoshan
Governor Assistant of Liaoning Provincial Government
Dec. 2003

前 言

“中英（辽宁）国有企业重组与企业发展项目”（State - Owned Enterprise Restructuring and Enterprise Development Project, SOERED）是辽宁省政府为使国有企业走出困境，并实现脱困后的可持续发展而开展的一项示范性研究项目。该项目是英国政府迄今为止最大的一笔对华无偿援助项目。其目的是开发出不但有效而且适合中国当前实际的企业重组的方法、流程和工具，积累相关经验，塑造典型案例，以便以点带面进行传播和推广，从而促进辽宁乃至中国经济的发展，减少贫困。

该项目分两期进行，第一期从2000年年初开始，中外咨询专家和顾问选择了辽宁省内7家企业作为重组咨询的试点单位，历时近两年顺利完成预期任务。第二期从2001年9月开始到2002年9月结束，历时一年，有6家企业参与其中。在对试点企业的重组咨询过程中，中外咨询专家和顾问运用以往重组咨询的丰富经验，结合中国国情，在试点企业进行了卓有成效的工作，使被咨询企业的管理人员更新了观念、提高了管理水平、改善了经营业绩，企业面貌发生了很大变化。该项目取得的成果为辽宁等老工业基地的国有企业巩固改革和脱困成果提供了可资借鉴的有益经验，对提高国有企业核心竞争力和可持续发展能力具有重要意义。

为了及时总结和推广SOERED项目的成功经验，在第一批试点工作完成不久，我们项目组成员以实地考察、发放企业调查问卷以及与管理层和普通员工座谈的方式收集了大量第一手资料，结合所获取的第二手资料，通过提炼、归纳和升华于2002年9月编写出版了《国有企业重组案例研究》一书。该书在详细介绍试点企业重组咨询过程、所用方法工具、重组与改革的建议方案的同时，总结了4家试点企业重组咨询的成功经验，提出了今后进一步实施方案过程中需要解决的问题，并从中归纳出一些有益的启示。

鉴于《国有企业重组案例研究》仅仅涉及第一批试点企业的战略和营销管理等少数职能管理领域，而且所研究和讨论的重点不同，因此，我们撰写了这本其内容几乎涵盖了所有职能管理领域的《企业重组咨询方法论及其应用》一书。其目的是向人们全面系统地介绍行之有效的企业重组咨询方法、流程、工具以及可资借鉴和仿效的典型案例。

本书适用于各类咨询服务机构的咨询人员、经济管理部门和经济研究部门的

研究人员、高等院校工商管理类专业的师生，还适用于各类企业的各级管理人员。本书对 MBA（或 EMBA）的案例教学来说也是一本很难得的好书。

本书由东北大学的关志民、沈阳化工学院的陈晓东、东北大学的康锦江以及 SOERED 项目办公室的邓学民等六位同志联合编写。具体分工是：前 1~9 章，由关志民和陈晓东编写，10~20 章，由康锦江和邓学民编写，21~23 章，由辽宁华晨集团控股公司的彭雪飞和沈阳师范大学的姜莹编写。最后由关志民负责完成审校和统稿工作。

在本书的编写过程中得到了硕士研究生陈兆春、杨春江、周宝刚、张化东、徐慧、杨赞、高明在初稿录入、资料整理、版式调整等方面也做了大量工作，在此，向他们表示衷心的感谢。

由于编写人员水平所限，加之时间较紧，书中难免有疏漏和不妥之处，敬请广大读者、各位专家批评指正。

作者

2004 年 6 月于沈阳

Foreword

In order to bail out State – Owned Enterprises from the difficult position and realize the sustainable development, Liaoning provincial government developed this model research project – Sino – UK State – Owned Enterprises Restructuring and Enterprise Development Project. It is the biggest technical assistance project of British government to China until now. Its main purpose is to develop an effective restructuring methods, processes and techniques which are adaptable to China's present condition, and to collect relevant experience and to set up a typical case for the others at the same time. Therefore, it can be disseminate to promote the economic development of Liaoning and even all over China to reduce poverty. It includes two periods. The first period started from the beginning of the year 2000. Chinese and British consultants and advisers chose seven enterprises of Liaoning as experimental units. The second period was from Sep. , 2001 to Sep. ,2002, lasting for one year. Six enterprises had taken part in it. During the process, our consultants and advisers achieved a lot by using the previous rich experience of restructuring and connecting Chinese actual condition. It made the management of the enterprises change their mindsets and improve their management levels and achieved better result of management. Great changes have taken place in those enterprises. Those achievements provide some helpful experience for those enterprises of the old industry bases like Liaoning to consolidate the result of reform and to get out of poverty. In order to conclude and disseminate the successful experience of SOERED, not long after the first experiment work has finished, those in charge of the project collected a lot of first – hand materials by on – the – spot research, the questionnaires survey and discussing with the employees and management. After connecting with the second – hand materials and sorting out the materials, we wrote a book – Research on the State – Owned Enterprises Restructuring Cases in Sep. ,2001. This book introduces the detailed processes, techniques and suggestions of restricting, and meanwhile concludes the successful experience of experimental restructuring enterprises. And it also points out the problems which are going to be solved in the execution of the project, and sums up some beneficial enlightenments. On the account of the limitation of the first book that only very few functional management departments are involved in the first experimental

enterprises and the emphasis of research and discussion are different, we write the current book – Enterprises Restructuring Consulting Approaches and Its Application, whose content covers almost all the enterprises. Its main purpose is to introduce systematically the effective consulting methods, processes, techniques of enterprises restructuring and typical cases which can be used and consulted. This book fits for the consultants of various kinds of consultant organizations, economic management organizations, researchers of economy research department and the students and teachers of business administration. And it also fits for the management personnel of various enterprises. This book is especially useful for the case teaching of MBA. It is written by Guanzhimin of Northeastern University, Chenxiaodong of Shenyang Institute of Chemical Technology, Kangjinjiang of Northeastern University, Dengxuemin of SOERED project office and etc., totally six persons together. The detailed division of labor: Chapter 1 ~ 9 by Guanzhimin and Chenxiaodong, Chapter 10 ~ 20 by Kangjinjiang and Dengxuemin, Chapter 21 ~ 23 by Pengxuefei of Liaoning Brilliance Huto Corporation and Jiangying of Shenyang Normal College. At last, Guanzhimin is responsible for the compilation and revise. During the process of book writing, postgraduates Chenzaochun, Yangchunjiang, Zhoubaogang, Zhanghuadong, Xuhui, Yangzan, Gaoming also did a lot of work in typing of the manuscript, material arrangement, format adjustment. We want to show our sincere appreciation for them. Owing to the limitation of the authors' knowledge and the time limitation, it is unavoidable to have some mistakes. We wish our reader would give us some criticism and correction.

Author
Shenyang
2004,06

内 容 提 要

该书是“中英（辽宁）国有企业重组与企业发展项目”的研究成果，是有关企业重组咨询的实用指导性图书。本书不但比较全面、系统地介绍了需要重组咨询企业的特征、企业重组咨询获得成功的必要条件以及企业重组咨询的四个阶段等内容，而且还详细地介绍了国际一流咨询专家开展战略管理、商务计划制定、财务与成本管理、市场营销管理、人力资源管理、组织结构设计以及变革管理等职能管理咨询过程中所使用的咨询方法、工具、流程以及典型应用案例的全景分析等内容。该书不但有助于相关人士开拓思路、扩大视野，而且对其快速地提高咨询实务水平具有重要的帮助作用。

该书是从事企业重组和企业咨询诊断工作人员的必备读物，也是从事经济管理、企业管理、经济与管理研究人士以及大专院校相关专业的教师、MBA（EMBA）研究生和高年级本科生的有益参考书。

Summary of content

As a research achievement of SOERED project, this book could be a practical guide to enterprise restructuring consultation. In this book, characters of enterprises which need consultation, necessary conditions for successful consultation and four stages of consultation are introduced comprehensively and systematically. Furthermore, it also introduces detailedly the methodologies, tools, procedure and case study for consultation in area of strategy management, business plan, finance and cost management, marketing management, human resource management, organization structure design and transformation management, which is summed up and extracted from the practice of the international level consultants who have ever worked for SOERED project. Undoubtedly, this book could help relative persons to enlarge their eyeshot and improve their consultation capabilities successfully.

This book is a necessary reading matter for consultants who work in the area of enterprise restructuring, diagnosis, and functional management consultation. Besides, it also could be a beneficial reference book for business manager, business management theories researchers, teacher lectures, graduates and undergraduates who major in economy and management.

目 录

第一章 企业重组咨询概述	(1)
第一节 总述与目标	(1)
第二节 本书使用指南	(2)
第三节 需要重组咨询服务企业的特征	(3)
第四节 成功重组的必要条件	(9)
第二章 企业重组咨询的内容与步骤	(14)
第一节 概 述	(14)
第二节 企业重组咨询的4个阶段	(15)
第三节 实施阶段	(42)
附录2-1 筛选重组客户企业的调查问卷	(46)
附录2-2 样板筛选总结报告	(51)
附录2-3 咨询协议书	(54)
第三章 战略管理流程概述	(66)
第一节 战略管理流程和步骤	(66)
第二节 战略管理与规则	(68)
第三节 战略管理咨询工作的主要内容	(69)
第四章 战略管理方法论	(70)
第一节 了解战略管理	(70)
第二节 分析企业的经营与市场状况	(72)
第三节 创立远景目标与制定战略目标	(73)
第四节 绩效考核办法和指标	(75)
第五节 行动计划与行动	(76)
第五章 战略管理咨询案例	(78)
第一节 项目背景	(78)
第二节 项目咨询的目标和任务	(79)
第三节 项目咨询过程	(80)
第四节 项目咨询的主要内容和方法	(83)
第六章 制定商务计划概述	(119)
第一节 制定商务计划的目的与步骤	(119)