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农业产业化龙头企业
绩效评价研究

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内容提要

　　企业绩效评价是近十几年来理论与实务界十分关注的热门问题，对绩效评价及相关问题的研究和讨论跨越多个学科和领域。本书从政府的角度，以利益相关者理论为基础，对特定企业——农业产业化龙头企业的绩效评价进行研究。

　　本书首先对农业产业化龙头企业相关问题进行了研究：界定了农业产业化龙头企业的概念；提出了作为农业产业化龙头企业应当具备规模较大、经济效益好、带动能力强、研发水平较高、产品开拓能力较强等条件，介绍了农业产业化国家重点龙头企业的认定标准；阐述了农业产业化龙头企业的分类；归纳了农业产业化龙头企业与农户的利益联结方式，指出买断型（松散型）是龙头企业与农户利益联结的初级形式，合同型和租赁型（半松散型）是目前普遍采用的一种利益联结方式，股份或股份合作型与合作经营型（紧密型）是龙头企业与农户利益联结的高级形式，是今后发展的方向，应该得到政府更多的支持；在肯定了农业产业化龙头企业发展取得成绩的基础上，也指出了存在的诸如规模较小、层次不高、带动能力还比较弱、利益联结机制不完善、竞争无序、产权不明、管理薄弱等问题。

　　第二章对企业绩效评价理论与方法进行了研究：界定了企业绩效评价的概念；指出企业绩效评价体系是企业管理体系的一个子系统，且是一个相对独立的子系统，其构成要素应包括评价主体、评价客体、评价目标、评价指标、评价标准、评价方法和评价报告；评述了国外企业绩效评价理论与方法，将国外绩效评价一般理论与方法划分成三大主流：即以财务指标为核心的财务评价、以价值指标为核心的价值评价和以财务指标与非财务指标相结合的综合评价，并对国外在企业绩效评价上广泛采用的数理方法，如主成分分析法、因子分析法、模糊评价方法和层次分析法等也进行了评述。介绍了我国企业绩效评价的理论与方法，指出我国在企业绩效评价方面的研究起步较晚，目前还主要停留在介绍、吸收和本土化阶段，缺乏原创性的研究成果。最后对农业产业化龙头企

业绩效评价研究基础进行了评述，指出对农业产业化龙头企业绩效评价的研究还比较薄弱，亟须理论与实际工作者对此展开积极的研究，为农业产业化龙头企业的认定和运行监测提供依据；为政府部门确定扶持的重点，制定和完善扶持政策提供依据。

农业产业化龙头企业绩效评价应以何种理论为基础？基于农业产业化龙头企业的特殊性，本书选择了利益相关者理论，并对此作了较为全面的阐述。第三章，在概述了利益相关者理论的缘起和利益相关者理论核心的基础上，给出了利益相关者的概念，并对利益相关者进行了界定。具体到农业产业化龙头企业，本书将政府和农民作为核心利益相关者，并阐述了政府作为农业产业化龙头企业核心利益相关者的利益要求，即要求龙头企业与农户建立紧密的利益联结关系、依法纳税、维持社会秩序、稳定提供就业、长期生存发展和提高道德水平等。利益相关者理论为政府对农业产业化龙头企业实施绩效评价提供了有力的理论支持，是龙头企业绩效评价指标体系设计、各指标权重确定、评价方法选择的理论依据。

第四章，也是本书最核心的部分，农业产业化龙头企业绩效评价指标体系的构建和方法的选择。根据农业产业化龙头企业的发展状况，以利益相关者理论为基础，提出了农业产业化龙头企业绩效评价的总体要求。在总体要求下，提出了农业产业化龙头企业绩效评价指标体系构建应当遵循的原则，并从政府利益相关者的利益要求出发，构建了一套较为完整、全面、科学的农业产业化龙头企业绩效评价指标体系。该指标体系包含财务指标体系和非财务指标体系，财务指标体系分为四类（盈利能力、资产管理能力、偿债能力和发展能力）共16项指标，非财务指标体系分为五类（利益联结能力、社会贡献能力、营销能力、科技创新能力和社会责任表现）共12项指标。这28项指标基本上体现政府利益相关者的利益要求，能够较为全面地反映农业产业化龙头企业的综合绩效，具有一定的可信度和可操作性。

在农业产业化龙头企业绩效评价方法的选择上，本书采用了AHP—极差标准化方法，即运用层次分析法（AHP）来确定各个指标的权重，运用极差标准化方法来计算评价值。

运用层次分析法来确定各个指标的权重,其关键在于建立层次结构模型和构造各层次的判断矩阵。根据上述农业产业化龙头企业绩效评价主体和目的,本书构建了三个层次(目标层、准则层和指标层)共 28 项评价指标的层次结构模型,并构造了各层次的判断矩阵。通过向 12 位相关专家进行书面调查,获取了判断矩阵所必需的相关数据资料,采用"和积法"计算每个判断矩阵各指标的权重,并对各判断矩阵的一致性进行检验。从实际结果看,一致性检验均能一次性通过。说明选取的这 12 位专家不仅对农业产业化龙头企业较为熟悉,对评价的主体、目的相当清楚,而且,对评价指标的含义和要求完全掌握。由此得出各指标的权重是基本合理的。

运用极差标准化方法,就是将不同量纲(异量纲)的评价指标和数值通过标准化处理转换成可以综合和汇总的评价值,以此来对农业产业化龙头企业的绩效进行综合评价。在标准化处理之前,首先将评价指标按性质分为定性指标和定量指标;同时,将评价指标按指标值取向又分为正向指标即指标值越大越好和适中指标即指标值越趋向于某一数值越好(本书没有设置逆向指标即指标值越小越好)。对于正向指标,指标值越大,评价值也就越大,指标值最大的指标,其评价值为 1;相反,指标值最小的指标,评价值为 q(基本系数,本书为 0.4)。对于适中指标,指标值越接近某一适中值,其评价值就越大,指标值等于适中值的指标,其评价值为 1;相反,指标值离适中值最远的指标,其评价值为 q。按照这一原则,本书从横向评价和纵向评价两个方面,分别给出了单指标评价值、分类指标综合评价值、一级目标综合评价值和总目标综合评价值的计算公式。

第五章选取 Y 地区 23 家国家重点龙头企业,从横向和纵向两个方面进行绩效评价。无论是横向评价还是纵向评价都按以下步骤进行:首先,按照指标体系所确定的 28 项指标分别收集指标值;其次,对这些指标进行无量纲处理,计算单指标的评价值;第三,计算各类指标综合评价值,并根据评价结果作出排序;第四,计算财务绩效综合评价值,并根据评价结果作出排序;第五,计算非财务绩效综合评价值,并根据评价结果作出排序;第六,计算综合绩效评价值,并根据评价结果作出排序。

　　第六章为评价结果分析与建议。根据选取的 Y 地区 23 家国家重点龙头企业绩效评价结果分别横向和纵向进行评价分析，指出存在的问题和不足：一是企业综合绩效水平整体偏低；二是利益联结方面的绩效不理想；三是科技创新能力不足，普遍缺乏核心竞争力。针对农业产业化龙头企业绩效评价所揭示出的问题和不足，结合 Y 地区农业产业化龙头企业的内外实际，就发展 Y 地区农业产业化龙头企业，进一步提高其绩效水平，从企业和政府两个方面提出了几点建议。对农业产业化龙头企业的建议是：在全面、均衡发展的基础上，突出绩效关键因素；强化科技创新能力，提高产品科技水平；进一步开拓国内外市场，拓宽产品销售渠道，增加销售额；加强资本运作，稳健而有效地推进企业的规模扩张；实施品牌战略，提高产品质量档次。对政府部门的建议是：根据龙头企业的绩效确定扶持的重点；加强宏观指导，进一步密切农业产业化龙头企业与农户的利益联结关系；加快培育龙头企业和企业集群，进一步壮大龙头企业的竞争实力；优化发展环境，为农业产业化龙头企业的发展创造良好的外部环境。

Abstract

Enterprise performance evaluation (EPE) is the focus of discussion in both theoretical and practical fields during the past several decades. The research and discussion of performance evaluation cover many subjects and areas. On the basis of stakeholder theory, this article analyses the performance evaluation system of some special enterprises, the leading enterprises in agricultural industrialization (LEAI) from the government's angle.

The first part of this book studies some matters relevant to LEAI: It gives the concept of LEAI; it sets forth the qualification of LEAI, such as big size, good economic effects, powerful leading capability, high research level, strong ability of product extension, and introduces the standard of state key LEAI; it expounds the classification of LEAI; it summarizes the interest combination method of LEAI and farmers, indicates that buy-out method (loose method) is the elementary method of interest combination, contract method and lease method (semi-loose method) is the prevalent method of interest combination, stock (or joint stock) method and collaborative operation method (tight method) are advanced methods of interest combination, which are trends in future, and should gain more support from the government; it affirms the achievement of LEAI's development, at the same time, it points out many problems: the size is too small, the

level is not high enough, the leadership is too weak, the interest combination mechanism is not perfect, the competition is not in order, the property is not clear, the management is not strong, and so on.

The second chapter of this book analyses the theory and method of EPE: It gives the concept of EPE; it points out that EPE is an independent subsystem of enterprise management system, which contains the evaluation subject, object, target, index, standard, method and report; it appraises the theory and method of EPE from abroad, divides them into three mainstreams: financial evaluation based on financial index, value evaluation based on value index and comprehensive evaluation based on financial and non-financial index, and appraises the prevalent mathematical technology in EPE, such as principal component analysis, factor analysis, fuzzy evaluation, level analysis; it presents the theory and method of EPE in our country, points out our study of EPE starts late, and still stays in the phase of introduction, assimilation and localization, but lacks innovation; the end of this chapter appraises the research basis of LEAI's performance evaluation, points out the weakness of LEAI's performance evaluation in research, which need the active participation of people from both theoretical and practical fields, in order to provide the basis of support emphasis and support policy for government.

What's the research basis of LEAI's performance evaluation? For the speciality of LEAI, this book chooses the stakeholder theory and makes a thorough expatiation of it. After summarizing the origin and core of stakeholder theory, the book supplies the concept of it, and defines the stakeholder. Applying the theory to LEAI, the book defines government and farmer as core stakeholders, expatiates the interests of government as a stakeholder of LEAI, which are tight interest combination of LEAI and farmers, tax payment in accordance with the statutes, maintenance of social order, stabilization of employment, sustainable development and improvement of moral level. These are contents of performance evaluation

in LEAI from government's perspective, and the foundation of evaluation index system. In conclusion, stakeholder theory supplies the government with the theory support of LEAI's performance evaluation, and becomes the theory basis of designing LEAI's performance evaluation system, determining the index weight, and choosing the evaluation method.

The fourth chapter, the construction of the leading agricultural industrialization enterprises performance evaluation index system and the choice of the research method, is the core part of the book. According to the leading agricultural industrialization enterprises development situation, based on the "related-interest" theory, the author sets the general requirements of constructing the leading agricultural industrialization enterprises performance evaluation index system. Further with the general requirments, the paper works out the specific principles that should be abided by, for a comparatively complete, all-round, the scientific agricultural industrialization performance evaluation index system in the light of government's interests. The index system includes both financial ones and non-financial ones. Financial index system consists four aspects (the profitability, assets management ability , the liquidity and develop ability) with 16 indexes in all, while non-financial index system five aspects (benefit binds ability , society contribution ability , marketing ability , the scientific and technological innovating ability and community responsibility ability) with 12 indexes in all. These 28 indexes, which basically represent the interest of government and reflect leading agricultural industrialization enterprises comprehensive performance comparatively, could be relied on and followed for practice.

As to the choice of constructing the leading agricultural industrialization enterprises performance evaluation index system, the author adopts AHP-Maximum Difference Normalization Method, one sets the weights of each index by the Analytic Hierarchy Process, and calculate the evaluation value by Maximum Difference Normalization Method.

The key to apply the Analytic Hierarchy Process is constructing the hierarchical structure model and each hierarchy's judgement matrix. According to the subject and the purpose of the mentioned leading agricultural industrialization enterprises performance evaluation, the book constructs the hierarchical structure model from three levels (targets tier, principles tier and index tier) with 28 evaluating indexes, and each a judgement matrix. By surveying 12 related experts, the author gained the related data necessary to judgement matrix, and checks the consistency of judgement matrix . It could be confirmed evidently that the judgement matrix has consistence, which implies that the surveyed 12 experts are familiar with the leading agricultural industrialization enterprises and have a clear idea of the evaluating subject and purpose, and fully grasp the implications and requirements of the evaluating indexes. Therefore, the method to decide the weights is rational.

Maximum Difference Normalization Method is to standardize different dimensions evaluating indexes into the evaluating values that can be synthesized and summarized, and based on which to evaluate the leading agricultural industrialization enterprises performance. Before standardizing, according to the characters, the author divides the evaluation indexes into qualative and quantitive indexes. In the mean time, the author divides the indexes into forward direction index the bigger the index value, the better the evaluation value is , and the moderate index value (the more index value approach the certain value, the better the evaluation value is) . the paper doesn't set the reverse index (the smaller the index value, the better the evaluation value is) . As to the forward index , and the author defines the biggest index value as "1", contrarily, the author defines the smallest index value as "q" (basic coefficients, here is 0.4) . As for the moderate index, when the index value equals to the moderate value, the index value is " 1", conversely, the most distant index value away from the moderate value, the evaluation value is "q" .

Based on the principle, the author puts forward value calculation formula to calculate single index evaluation value, classifying index comprehensive evaluation value (the secondary levels), the first level comprehensive evaluation value and the general index comprehensive evaluation value from two aspects—transverse direction evaluation and direction evaluation respectively.

The author applies Y Area leading agricultural industrialization enterprises performance evaluation to check the above-mentioned index system and the method. In the fifth chapter of the book, taking Y Area 23 leading agricultural industrialization enterprises for example, the author carries out performance evaluation laterally and longitudinally. Whichever chosen, the evaluation follows the same steps: Firstly, collect the index value respectively on the basis of 28 indexes defined by index system. Secondly, not to measure the different dimensions, calculate the evaluation value of the single index. Thirdly, calculate the evaluation value of all kinds of indexes, and makes an order according to evaluation results. Fourthly, calculate financial performance comprehensive evaluation value, and makes an order based on evaluation results. Fifthly, calculate non-financial performance comprehensive evaluation value and makes an order based on evaluation results. Sixthly, calculate comprehensive performance evaluation value and make an ordering based on evaluation results.

The sixth chapter of the book is to evaluate the results of analysis and put forward the suggestions. Horizontal and longitudinal evaluations are analyzed according to the evaluated achievements of 23 priority faucet enterprises in Y Area. we find the following problems with the results of the analysis: First, the synthetical achievement level of enterprise is overall low; Second, the achievement on the profit-oriented aspect is not satisfactory; Third, technological innovation capability is not enough, and is lack of core competitiveness. Aimed at the problems and shortages that are revealed by achievement evaluations of the agricultural industrialize

priority faucet enterprises and combined with the inner and external facts of the agricultural industrialize priority faucet enterprises in Y Area, as to the development of agricultural industrialize faucet enterprises and further improvement of their achievements, several suggestions are put forward from two aspects of the enterprises and government. The suggestions posed to agricultural industrialized faucet enterprises are: Emphasize on key factors of achievement on the basis of the comprehensive and balanced development; Strengthen the scientific and technological innovation and improve product science and technology; Further open up domestic and foreign market and broaden the product marketing channels to increase the sales ; Strengthen the capital operation and extend the enterprises steadily and availably; Carry out brand strategy to raise the product quality file grade. The suggestions posed to government departments are: Ascertain the priority of support according to the achievement of faucet enterprises; Sharpen macroscopic guides to further close to the benefit relations between agricultural industrialized faucet enterprises and the peasants; Be accelerated cultivating of faucet enterprises and the enterprise cluster quickly to further strengthen the competition. of faucet enterprises; Optimize the development environment and create a favorable external environment for the development of agricultural industrialized faucet enterprises.

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