

企业创新经营核心制度体系

资本委托 管理制度

梁汉星 著

Capital Entrustment
& Managing
System

提供人才选择配置、权责划分、利益
整合制度范本，全面支持知识创新

广东经济出版社

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企业改革创新先驱者

序

中国国有企业改革已经进行了 20 年，在这一过程中，部分企业适时而变，推行观念、技术和管理制度创新，取得了显著成绩，这并不能说改革已经完成或接近完成。随着企业改革的深入，涉及观念、体制、利益方面的矛盾、碰撞就越多，解决难度就越大。

近 20 年来，民营企业发展迅猛，在我国国民经济发展中，发挥出越来越重要的作用。但也应该承认，较多民营企业仍沿用着传统型管理方式，企业“人治”气氛较浓。由于缺乏科学化、规范化、制度化管理，一方面加大了企业成本控制难度，导致资源损失浪费现象；另一方面加大了企业发展选向和组织结构上的风险，使企业可持续发展缺乏有效制度保障，加大了企业成长与衰败的随机性，不少企业因此而走上了“成功——扩张——失败”路途。

当前，国有企业改革进入了最后攻坚阶段，股份制企业、民营企业也面临

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进入新世纪过程中所必然引发的观念转换、产业结构调整、管理制度创新等一系列问题。在这一过程中，市场呼唤能够促进企业意志与市场意志的有机融汇，能够孕育鲜明产品个性，促进资源优化配置，实现企业低成本、高效率运行的新型管理模式、机制，包括决策理念、管理制度、管理方式方法、经营智谋等。

梁汉星同志所著《资本委托管理制度》一书就是针对以上要求所作的一种探索。基于长期的工作实践和理论研究，梁汉星同志对企业于世纪交替过程中，在经营理念、组织结构、经营关系、分配制度等方面存有的问题有许多精辟的见解，在此基础上，其经过多年的努力，总结提炼出一套以现代企业基本制度精神为指导，集多家之长于一身的创新型企业管理制度体系。其中所包含的“三维”决策理念、“三维”整合机制、“三维”驱动方式以及“权责制衡、量化考核、价值控制、效益辩证挂钩、放权与监督考核相结合”

序

等创新制度内容，可为各种类型企业提供借鉴或尝试。

童大林
2000年2月24日

内 容 提 要

资本委托管理制度是什么

资本委托管理制度是与资本委托管理或企业授权经营相配套的制度，是企业在知识经济条件下，为实现内外部资源优化配置及创造价值最大化而使用的选择评价标准、权责划分尺度和利益整合规则的有机制集成。简单地讲，资本委托管理制度就是专门用于调整企业经营权责利关系的制度。其主要用于调整企业如下三方面的关系：

1. 企业产权所有者（出资人）与经营者（出智人）之间的权责划分和利益分配关系；
2. 企业经营者与各下属经营层次和责任岗位之间的权责划分和利益分配关系；
3. 企业与企业之间的互补协作与利益共享关系。

内 容 提 要

资本委托管理制度的主要内容：

1. 核心价值体系

- “三维”决策理念：前瞻性、系统性、本质性
- “三维”整合机制：经营联合、能量聚合、利益整合
- “三维”驱动方式：理想驱动、情感驱动、利益驱动

2. 创新制度体系

- 产权优化组合 • 经营分立 • 管理期权
- 定量绩效考核 • 动态薪酬 • 超额利润共享
- “成本否决”制度

3. 实施配套体系

- 人才素质测评 • 委托经营契约签订
- 管理期权设置 • 岗位描述
- 岗位责任合同签订 • 工作流程设计
- 岗位绩效考核 • 动态薪酬计算
- 超额利润共享与“成本否决”制度的建立实施

内 容 提 要

基本操作理念

- 实施经营分解，将企业财富交给最有能力的人来管理。
- 完善权责制衡与利益共享机制，平衡企业经营风险与得益关系，保障资本（或资产）的保值和合理增值。

主要应用手段

- 逐层成本效益目标分解
- 明确的权责划分与岗位责任契约
- 按生产要素而进行的等价、动态利益分配方式
- 系统而量化的监督、考核、淘汰制度配套

Capital Entrustment & Managing System

Author: Liang Hanxing

Guangdong Economy Press

The global economy has entered into an era of individualization and efficiency competition, the operation concept and managing system makes the decision on success or failure of the enterprise in operation.

**A Gift to
Innovators and Pioneers in Enterprise Reform**

Preface

Reform has been initiated for 20 years in the State - owned enterprise in our country. During this process, part of enterprises has adjusted at the right moment to push innovation on philosophy, technology and managing rules with outstanding results being achieved. But it is unable to say the reform has already completed or is approaching completion. With deepening of the enterprise reform, there are more and more conflict and collision involving in the philosophy, mechanism and interests at bigger difficulty to solve.

In recent 20 years, collective enterprises have witnessed a sudden swift development, showing more and more important function in our national economy development. But it should be admitted that quite a lot of collective enterprises still follow the traditional managing mode, the atmosphere of rule by man is quite strong in these enterprises. Since lack of scientific, regulated and systemized management, it, on one hand, enlarges the difficulty of cost control in the enterprises, thus leading to loss and waste of resources. And on the other hand, it increases the risk of enterprises on development orientation and organization, making the continual development of enterprise being lack of effective system protection, increasing the randomness of enterprise growth and deterioration. Not less enterprises thus step on the road of success - expansion - failure.

At present, state - owned enterprise reform has come into the final storm

fortification stage. Stock joint enterprises and collective enterprises are also to face a series of problems like philosophy conversion, industry structure adjustment and managing system creation inevitably solicited from the process of entering into the new century. During the process, the market calls for new managing mode and mechanism which is able to improve the organic amalgamation of enterprise purpose and market volition, gestate distinct product individuality, promote optimized allocation of resource and realize low – cost and high – efficient enterprise operation, including decision philosophy, managing system, managing manner and approach, and operation resourcefulness.

Capital Entrustment and Managing System written by Mr. Liang Hanxing is the probe aiming at above – mentioned requirements. Based on long – term working practice and theory study, Comrade Liang Hanxing has lots of penetrating opinions on problems on operation philosophy, organization, relationship and distribution system existing in enterprises during the process of century alteration. Based thereon, he has, through years of efforts, summarized and abstracted a set of creation enterprise managing system under the direction of basic systems of modern enterprises and gathering advantages of multiple scholars. Three – dimensional decision philosophy , three – dimensional conformity mechanism and three – dimensional activation mode as well as parity of responsibility and authority, quantified assessment, value control, dialectic profit linkage and combination of devolution of powers and supervision assessment etc. creation systems included therein are available for reference or experiment to all kinds of enterprises.

Tongdalin

2000. 2. 7

What is Capital Entrustment and Managing System?

Capital entrustment and managing system is defined as capital entrustment and management or corporation authorized operation. It is an organic integrity which is composed of optional evaluation standards, measuring methods for defining rights and liabilities and interest conformity rules, which are apply to the purposes of realizing an optimized placement of internal and external resources and creating the maximum value. In simple words, capital entrustment and management system is specially applied to adjust the authority, responsibility and interests distribution relationships. It is mainly applied in adjusting the relationships of enterprises in following three aspects:

1. The relationship of partition between authorities and responsibilities and interests distribution between enterprise proprietor (capital contributor) and operator (wisdom contributor);
2. The relationship of partition between authorities and responsibilities and interests distribution between enterprise operator and each operation level and responsibility post at lower levels;
3. The relationship of complemented cooperation and interests communion between enterprises.