

博士



预算松弛成因问题研究

——一个权变视角

A Research on the Cause of Formation of Budgetary Slack

—A Visual Angle of Contingency Theory

高 严 著



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序

管理控制是企业内部的一个重要方面，也是现代管理会计理论研究的一个重要分支。它的主要目的在于改善内部管理机制，提高管理效率。预算控制作为企业管理控制的重要分支，得到了国家相关部门的高度重视，在我国企业管理实践中发挥着重要作用。自 20 世纪末以来，预算控制理论研究也引起我国理论研究者的密切关注，形成了一系列丰硕的理论研究成果。

预算管理过程中的相关问题非常多。譬如，如何以权变理论视角研究预算管理问题；预算参与、预算强调等现实问题；预算目标的紧度、特点的问题；管理行为对预算的影响问题，等等。预算松弛问题作为预算管理过程中一个尚未解决的问题，是预算理论研究中的焦点问题。西方国家的预算管理问题研究开始得较早，在这方面具有一定的积累。而我国的预算管理理论研究，只是最近几年才开始关注这一问题。

西方的管理学理论研究大量借鉴了统计学发展的最新成果，以实证研究作为主流研究范式，研究企业管理中的具体问题。

其基本特点是：以最新的经济学和管理学理论最新成果为基础，以现实生活中的管理现象为对象，以公开数据或者问卷数据为依据，以统计学方法为工具，解释和预测管理活动中内在的、本质的、必然的联系。这也是我们在管理学研究中所要学习和借鉴的。

本书以预算松弛成因问题为研究对象，采用调查问卷数据、运用统计学和计量经济学的工具，对我国企业预算管理中存在的现实问题进行了研究。研究的选题具有非常好的理论及现实意义，研究数据详实，阅读和参考的研究文献丰富且具有前沿性，所使用的实证研究方法、研究模型都非常新颖，研究结论对制定改善预算管理的方法具有很好的指导意义。本书可以作为硕士和博士研究生进行预算管理理论研究的参考资料，也可以作为企业改进预算管理实务的重要指导材料。

本书作者高严博士，是我的第一个博士研究生。他具有多年的教学、科研经历，理论功底扎实，学术研究能力强，而且具有相当的理论创新能力。本书是在高严同志的博士论文基础上修改而成的，是作者的最新理论研究成果。我为他经过勤奋努力取得的研究成果即将出版而感到高兴，也希望高严博士在未来的工作和事业中，取得更大的成就。

是为序。

彭韶兵

2008年11月25日

于西南财经大学

摘 要

虽然预算在中外企业的管理实践中得到了广泛的使用,但是我们却很少看到企业预算管理实践的成功案例。不仅如此,实务界以及理论界对预算管理手段的质疑、对预算管理体制的批评还不少。究其原因,本书认为,虽然从理想化的角度来看,现行预算管理系统似乎非常严密、无懈可击,但实质上却有许多源自于预算管理系统内部的、潜在的、具有本质影响力的管理行为因素制约了它发挥积极作用。从典型意义上来说,预算松弛就是这样一个非常重要又较为复杂的预算管理行为因素。

预算松弛导致各层级经理人出于私利而高估成本、低估收入,以操纵其经营管理业绩,导致企业资源配置的效率下降,造成预算管理形同虚设。

鉴于这一问题的重要现实及理论意义,本书以“预算松弛成因问题”为核心,通过引入权变理论研究视角,运用实证研究方法,考察预算管理系统内外部一系列相关权变因素对预算松弛成因的影响。

之所以引入权变管理理论作为本书的研究视角,是由于以

下原因：其一，产生于20世纪60—70年代的权变理论，对管理理论界的影响巨大。该理论主张管理决策与企业内外部环境相适应。管理实践中不存在一种在所有环境下都完全适用的决策方法，企业管理决策要视所面临的环境而定。其二，国内近年来对如何认识预算松弛成因问题的研究也不少，但是绝大部分都是就事论事，几乎没有深刻揭示权变因素与预算松弛这一管理行为之间相关性的研究成果，并且都缺乏可操作性，因为本来就不存在一种放之四海而皆准的方法。权变理论重视将研究主题置于各种环境中，强调行为与环境之间的互动性，强调灵活地因地制宜地将管理原理、方法和技术运用于特殊或个别的管理实践。其三，权变管理理论发展至今，其认识问题、思考问题和判断问题的理念，已经成为一种科学的方法论，用这一科学方法论作为理论研究的视角，对正确认识和深入研究预算松弛成因问题是很有帮助的。

在管理学的研究中，实证研究已经逐渐成为一种主流研究范式。从本书研究来说，首先，预算松弛问题本身是一个非常具体的管理行为，实践性很强，运用来自企业管理实践的第一手数据作为研究素材，对于发现和认识问题来说，针对性很强；其次，通过回顾以往关于预算松弛成因问题的国内外研究成果，分析系统前沿的预算管理研究理论，顺理成章地提出相关研究命题，并且运用统计学检验手段进行具体分析，能够保证研究结果的直观性、可验证性；最后，由于研究结论是建立在较大样本的预算管理企业实践案例上的，所以便于对症下药地提出、实施解决方案，对预算松弛进行治理。此外，从管理学实证研究的渐进性意义上来说，也可以为未来的继续研究奠定基础。

本书研究所涉及的预算松弛成因影响权变因素，主要包括两个大的方面：其一，预算管理系统内部的权变因素有预算参与、预算强调、预算公平和预算目标特点等；其二，预算管理系统外部的权变因素有信息不对称和相关管理行为等。本书实

证研究的数据依赖于以李克特多级量表 (Likert Scale) 为基础的问卷调查。

本书的研究结论是:

(1) 从经济学理论来分析, 预算管理过程, 本质上来说就是一个充满上司与下属之间“契约”的委托代理关系的体系。预算松弛是预算参与条件下, 因为信息不对称而造成的一种必然现象。它的出现和存在, 也会进一步加剧预算管理过程中的信息不对称程度。由于这种“柠檬市场”效应, 使得预算松弛成为企业预算管理中的一个扭曲的管理行为, 从而也就自然出现了逆向选择和败德行为。

(2) 预算参与对预算松弛具有显著的正相关影响。也就是说, 在分层管理条件下, 任由部门或者分支机构负责人参与预算的制定、预算的全程管理, 以及该部门或者分级机构的经营和管理业绩的考核, 会对企业的预算松弛产生促进性的影响。与此同时, 企业如果采用严格依据预算目标完成情况的考核制度, 即提倡较高程度的预算强调时, 预算参与对预算松弛的这种影响会更加严重。而在同时存在上述两种情况的条件下, 再加上由于组织内源于代理关系的信息不对称因素, 则会进一步加剧这种影响。

(3) 在施行预算管理的企业组织里面, 人们对于上司的信任度是决定这个企业组织内部预算松弛程度大小的另外一个重要因素。而从预算管理参与主体的角度来说, 这种信任程度的高低又取决于预算管理过程中的公平环境。这种公平环境主要体现在两个方面: 其一为预算管理过程的程序公平性; 其二为企业组织内部实施预算管理活动当中, 人与人之间交往的公平性。在那些预算程序公平且预算交往公平较好的企业组织内部, 由于上下级之间关系融洽, 就会消除预算参与主体之间的隔阂, 减少信息不对称因素的负面影响。相对来说, 他们的利益出发点就容易协调一致。这样就会大大减少甚至消除发生预算松弛

行为的几率。反之,则会导致预算松弛的出现甚至日趋严重。

(4) 在施行预算管理的企业组织内部,如果设定的预算管理目标具有较高的清晰度,也就是说,预算目标的重要程度是分明的,表述和设定是专业和清晰的,就会对预算松弛行为有直接的遏制作用。与此同时,企业如果能够具有良好的内部沟通氛围,以及科学合理的报酬体系,那么对预算目标的清晰度提高会有更好的促进作用,从而对减少或者消除预算松弛的负面影响更加积极有利。但是我们研究发现,预算目标难度较大,就会对具体的执行者带来较大的负担。他们会担心完不成这样的目标,减少个人报酬甚至受到惩罚。于是,就会迫不得已地制造本部门或者下属分支机构的预算松弛,作为应付高难度预算目标的对策。预算管理目标越难,这种趋势就越明显,程度也越强。与此同时,企业组织的良好内部沟通氛围和科学合理的报酬体系,在降低预算目标难度,继而减少预算松弛发生的可能性方面也无能为力。

(5) 企业组织的报酬方案可以划分为真实诱导型和松弛诱导型两种。所谓真实诱导型报酬方案,就是一种能够诱使预算责任人提供关于预算目标实现情况的真实信息的报酬制度;而松弛诱导型报酬方案,则是指在报酬制度设计和运用时,并没有考虑到预算责任人是否能够准确提供真实的预算业绩信息这一情况,从而导致留有空间可以为预算松弛的发生提供机会。在预算编制过程中,真实诱导型报酬方案能够明显地减轻或者消除预算松弛的发生机会,而松弛诱导型报酬方案则恰恰相反,它会导致预算松弛行为或者加剧预算松弛的发生机会。在这中间,源于代理关系的信息不对称,对这种“加剧”或者“减轻”会起到推波助澜的作用。

(6) 在预算管理过程中,许多内外部行为因素对预算松弛成因都有影响。预算松弛主体的主要行为特征、迫于压力下预算松弛的察觉、对待下属的态度、预算松弛习惯、迫于压力从

而要求预算自主权等主要行为因素，与预算松弛成因之间，都存在着客观的必然的联系。

本书具有以下三个理论创新点：

第一，从研究内容来看，本书提出以权变理论视角，系统地研究预算松弛成因问题。笔者发现，尽管已有部分关于预算松弛成因问题的国内研究文献，但是迄今为止还没有一项专门以权变视角进行全面、完整、系统的预算松弛成因问题的研究成果。

第二，从研究方法来看，本书使用以李克特多级量表问卷调查数据为基础，以实证研究方法研究预算松弛成因问题。笔者经过对国内文献的检索，仅发现预算松弛问题研究的两篇实证研究文献，目前还没有以李克特多级量表问卷调查数据为基础进行的预算松弛成因问题的实证研究。

第三，从研究成果来说，本书实证分析的研究结论，对认识我国企业预算松弛成因问题来说具有首创意义，在国内预算松弛成因的理论研究中也处于领先地位，同时也可以对将来本课题的继续研究提供良好理论基础。

在本书的研究中，由于研究调查问卷的发放及回收、样本的选择、样本量的大小、统计误差等原因，造成了本书研究结论的局限性，这也是未来继续研究需要解决的问题。

关键词：预算管理 预算松弛 成因 实证研究

Abstract

Although budget management is widely used in the practice of enterprise management in China and foreign countries, we almost can not find the paradigm that a certain corporation has a successful budgetary experience. By contraries, there are a lot of oppugnation and criticism to the means of budget and the system of budget management come from managers and theory researchers. This paper judges that actually there are many facts which are innerly, potentially derived from the budget management system and have some essential force to it, and restrict its active function, although from an utopian point of view, the present budget management system looks like very strict and without any disfigurement. Typically, budget slack is one of the budgetary action facts which are very important and complex.

Budget slack can bring on a series of aftereffect as follows: proceeding from their private profit, the managers come from each grades overrate costs and underrate incomes in order to manipulate their performance. Such action can lead to the decline of efficiency of

resource collocating, and the uselessness of budget management system.

This paper regards the cause of formation of budget slack as main issue, introducing the visual angle of contingency theory, using empirical research method, reviewing the influence of a series of contingency facts that come from the inside and outside of budget management system.

The reason why we introduce the visual angle of contingency theory is, firstly, the contingency theory given birth to truth in 1960s - 1970s have an important affect to management theory. This theory affirmed there is not a management practice model that is the same with diversified environment, claiming that management decision - making must be based on inside and outside environment. secondly, we have found some present domestic researching on the cause of budget slack, but they mostly consider something as it stands and can not be in use, hardly any researching open out the relation between budget slack and its contingency facts that effect budget slack deeply. Because originally there is not a way that can solve all the problems. Contingency theory regard that we must place researching subject to various environment, emphasizing the interact between action and environment, emphasizing integrating management principle, method and technique to special and separate management practice. thirdly, and so far, contingency theory provides us a kind of scientific methodology to understand and reflect budget management problems, and with this theory, we can get hold of right acquaintanceship of the cause of budget slack, and go on our researching on the issue.

In the researching on management, empirical research method have become the mainstream pattern. For this paper, firstly, because budget slack is an idiographic management action often

happened in practices, it is effective for finding and understanding problems using the first - hand data come from corporation management practices. Secondly, after reviewing domestic and foreign research literature, and giving an academic analysis which is systemic and fresh, we can naturally and logically put forward correlative hypotheses, and can verify them with statistical measure in order that our research conclusion is intuitionist and validatable. Lastly, our research conclusion is based on a bigger sample which is come from enterprise budget management, so it is very convenient to find the way to be suit the remedy to the case in resolving budget slack. additionally, for empirical research on management theory, this paper can also provide a basis for the researching in the future.

In this paper, all the facts which affects slack includes two segments. One of them is the contingency facts from the interior of budget management system, including budget participation, budget emphasis, budget justice, and budget goal characteristics. The other is the contingency facts from the exterior of budget management system, including information asymmetry and correlative management action.

Six conclusions after examination are:

The first, according to economics theory, the course of budget management is essentially a system which is full of information asymmetry of commission - substitution between seniors and juniors. And using information asymmetry theory, we can explain and forecast the external result of budget management. Budget slack is a inevitable phenomena which is based on information asymmetry on the condition of budget participation. Its appearance and existence, can also prick up the degree of information asymmetry in the course of budget management. Because of this "lemon market" aftereffect, budget

slack, as a contorted management action, leads spontaneously to the economic sequent of adverse selection and moral hazard.

The second, there is a evidently positive correlation between budget participation and slack. It shows that, on the condition of layered management, if junior managers were allowed to participate they own budget - making, and were constituted as the assessor to performance of their department, they would accelerate the budget slack. and at the same time, if the corporation adopted strict the policy of the budget emphasis, the participation would heavily accelerate the slack. and on the condition of concurrence of participation and emphasis, there were superadded information asymmetry, the situation would be worst.

The third, in the organization which adopt budget management system, trust in supervisor is another important fact that affects the degree of slack. But the grade of this kind of trust, for the participators, is decided by the equitableness in budget management. The equitableness includes two aspects: procedural budgetary fairness and interactional budgetary fairness. If there were higher level of procedural budgetary fairness and interactional budgetary fairness in a corporation, it would lead to the better relation between subordinates and their seniors, avoiding the estrangement between them, reducing the degree of information asymmetry. and then the possibility of slack in the corporation will be felled, otherwise, the possibility will be hoisted.

The forth, in a corporation, if the goals of budget were settled clearly, that is, budget goals are stated specifically and clearly, and are understood by the unit managers responsible for meeting them, it would keep within limits to slack. Meanwhile, good communication and reward systems of an organization would lead to clear budget goal

setting, and a consequent decrease in the propensity to create budget slack. But we also find, if budget goals were settled too high and too difficult to finish, the unit managers would be felt the heavy burden that they would worry about that they can not finish the goals and their reward will be reduced or be punished. And then they would have to create budget to reduce the pressure. The more difficult the goals are, the more distinct the direction is, and the stronger the degree is. At the same time, good communication and reward systems of an organization would be helpless.

The fifth, budget slack is lower and performance is higher and pay is lower in truth - inducing pay scheme than in slack - inducing pay scheme whether information asymmetry or not. The performance difference is higher on information asymmetry than on the information symmetry with different inducement pay scheme. All discovers indicate that information asymmetry and slack - inducing pay scheme would affect budget slack.

The sixth, a lot of facts from inside or outside of budget management system effect budget slack. The factor analytic models indicated that there is a relationship between budgetary slack and managers' attitude toward, an authoritarian top management budgetary control system. Budgetary slack is created as a result of pressure and the use of budgeted profit attainment as a basic criterion in evaluating performance. Positive participation could encourage less need for building - up slack. However, the middle managers' perception of pressure was an overriding concern. The positive correlation between managers' attitude and attainable level of standards is a reflection of this pressure.

This paper provides three academic contributions. They are:

Firstly, for its research content, this paper puts forward for the

first time that we ought to research the cause of budget slack based on the visual angle of contingency theory. We have already found some domestic literature about the cause of slack, but so far, none of them is all-sided, integrated and systemic, and none of them have used the visual angle of contingency theory.

Secondly, for its research method, this paper uses firstly Likert-scale questionnaire to collect researching data, and then uses firstly empirical research method to research on the cause of budget slack. After searching for domestic literature, we have found only two articles which use empirical research method to research on the cause of slack, but neither of them uses Likert-scale questionnaire to collect researching data.

Thirdly, for its researching production, the empirical researching conclusion of this paper, is helpful to understand budget slack in our enterprises. Its researching production is on top in our country at present and can be used in the basis of research in the future.

But in this paper, because of putting out and call backing of questionnaire, selecting sample, insufficiency of the number of sample and statistical error, there are any limitation which will be solved by the researching in the future.

Keywords: budget management, budgetary slack, the cause of formation, empirical researching

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