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企业接班，你准备好了吗？

家族企业 继承计划模式

刘学方◎著

研究



中国经济出版社
CHINA ECONOMIC PUBLISHING HOUSE

家族企业继承计划模式研究

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摘 要

过去关于家族企业继承计划的研究主要是对家族企业继承过程包含的内容和环节进行分析,而对这些内容或环节有哪些可供选择的模式和方案则鲜有研究。这些研究也主要是案例式或推理讨论式的定性研究,实证、定量的研究十分缺乏。

本书在国内外首次对家族企业继承计划的几个环节和内容可供选择的方案和模式进行了系统归纳和分析,并首次对它们和继承绩效的关系进行了实证研究。还对继承计划模式影响继承绩效的作用机制进行了研究,引入了接班人胜任力作为继承计划模式影响继承绩效的中介变量,并对接班人胜任力的中介效应进行了验证。在查阅到的以往关于继承计划研究的文献中,尚未见到有对作用机制进行的研究。从这一点来说,本书在家族企业继承计划研究的思路方面具有开创性意义。

家族企业继承计划主要包括接班人的选拔、接班人的培养、企业管理权的交接班、企业所有权和家庭财产权的继承、企业交接班后重大问题决策方式制定、交接班后家族企业主要发展战略和计划的制订以及在这些过程中及时有效的沟通和协调等几个环节或内容。我们主要对前面几项对家族企业继承具有关键影响的内容进行了研究。

接班人的培养方面,我们主要对接班人接班前一系列的经历进行了研究,总结了六种具有代表性的接班人经历。实证研究发现,“接班人对自己在家族企业内部各种经历重要性的评价”而不是“企

业内部各种经历”对家族企业继承绩效具有显著正向影响;“接班人学历”和“接班人外部企业工作经历”(包括“独自创业经历”)对家族企业继承绩效也具有一定程度的影响;“接班人在政府中的工作经历”和“社会培训”没有表现出对继承绩效统计上的显著影响。

接班人选拔决策的十种模式中,“创业者与家族企业高管团队协商确定接班人”的模式对家族企业继承绩效两维度均有积极正面影响。“第一代企业家与外部顾问专家协商”、“企业制定明确的选拔决策标准”、“候选接班人共同接班管理家族企业”和“候选接班人共同接班管理家族企业,但有一个接班人总负责”等四种接班人选拔决策方式,都显著提高了客观继承绩效。“第一代企业家与家族成员代表协商”、“第一代企业家与家族全体成员协商”、“第一代企业家独自决定”、“几位候选接班人内部自己协商确定接班人”和“外部专家独自决定接班人”五种接班人选拔决策方式对继承绩效两维度均没有显著影响。这说明接班人选拔决策中企业内部民主的重要性。

家族企业所有权及家庭财产所有权十种分配继承方式中,“负主要责任的核心接班人对企业控股”、“按照对企业的贡献分配继承股权”、“设立一定的继承人必须达到的标准来分配继承股权”、“家庭控制企业的控股权,但在家庭内部对股权有明确的分割”和“存在多个接班人和多个企业的情况下,谁经营的企业谁控股”等五种方式能够显著提高家族企业的客观继承绩效。这说明在企业所有权的分配继承方面,家庭内部的产权明晰、实质公平和注重效率对家族企业继承绩效的重要性。“上辈企业家仍然掌控家族企业控股权”的企业,对继承绩效两维度均有显著负面影响。“在所有继承人之间均分股权”、“接班人出资赎买股权”、“家庭拥有企业股权,在家庭内部没有明确分割”和“将企业股权传给一位继承人,资助其他继承人创立新的企业”四种股权继承分配方式对继承绩效两维度均没有显著影响。

管理权交接班方面,对退休的企业家物质和精神生活给予充分考虑和保障,有利于家族企业继承绩效的提高,而原任企业家退休后还经常对家族企业的经营施加影响,会显著降低家族企业的继承绩效。管理权交接班过程中的是否制订和按照计划有序地实现权力交接,对家族企业继承绩效影响不显著。

建立的家族企业接班人胜任力模型主要包括组织承诺、诚信正直、决策判断、学习沟通、自知开拓、关系管理、科学管理和专业战略八个维度。验证性因子分析显示,这八个因子较好地拟合了问卷的数据。同时这八个因子又可以分为管理素质和关键管理技能两个二级因子。决策判断、学习沟通、组织承诺、自知开拓和诚信正直属于管理素质因子,而关系管理、科学管理和专业战略属于关键管理技能因子。验证性因子分析也确认了这一结构。根据回归分析的结果,接班人胜任力八个因子中,组织承诺、诚信正直等非智力因子对家族企业的继承绩效具有更显著的相关关系。这提醒家族企业在进行接班人选拔和培养过程中,要更加重视接班人这些方面的潜质。

对接班人胜任力中介效应的研究发现,接班人胜任力部分中介了“接班人内部经历重要性评价”对继承绩效的影响,完全中介了“接班人学历及其重要性”和“管理权交接班方式”对继承绩效的影响。接班人胜任力对接班人选拔决策方式、所有权继承分配方式和继承绩效之间关系的中介效应,因为这些变量中自变量全部为分类变量,我们没有验证。

企业文化对家族企业继承计划模式和接班人胜任力之间的关系具有一定的缓冲效应,这说明了家族企业继承计划模式作用于继承绩效的情境性。

关键词: 家族企业, 继承计划, 备择方案, 作用机制, 继承绩效

Abstract

In the past, the studies of family business succession planning mainly focused on the analysis of the content and tache in the process of family business succession, and seldom on the modes and programs which can be referred to. Also, the studies were rather qualitative ones which would be a case, an anecdote or deductive ones than quantitative ones.

This study sums up the modes and programs mentioned above, and has an empirical analysis of the relationship between them and succession performance for the first time. Besides, the competence of successor is introduced as a mediator, and the mediating effect to the relationship between the modes of family business succession planning and succession performance has been studied. Of all the studies which can be referred to, there has no such one. From this point of the view, the study inaugurates a new way in the study of family business succession planning.

The selecting and training successors, the management transition, the family businesses ownership and the family's property transition, the manners of making crucial decisions of the family businesses after the succession and the making of primary strategy and planning after the succession, make up of the main parts of family business succession planning, the rapid and effective communicating and corresponding

during the course are also included. Here, the study centralizes on the anterior ones which have a pivotal effect on the succession.

We have summarized six styles of successors' experiences which are probably representative and have significant influences on the competence of the successor and the performance of the succession. With the expandedness of the empirical research, we find that it is the evaluation of the importance of the successor's experiences in the firm and not the experiences themselves has notable effects on the succession performance. The degree of the successor and his working experience in other firms has an influence on the succession performance as well. The working experiences in the government and the social training have not brought significant effect to the succession performance statistically.

There are ten modes of the selecting decisions of the successor, and the mode that the founder of the firm and the TMT choose the successor together has positive effects for both dimensions of the family business succession performance. The following cases all can increase the objective succession performance significantly: the founder's consulting with the specialists, the enterprise making a clear selective standard, the candidates taking over family business together and managing the firm together, a candidate taking the whole charge and managing the firm with the other candidates together. The founder consulting with the representatives of family members, the founder consulting with the whole family, the founder making the choice himself, the candidates choosing the successor themselves and the counsellor deciding separately are the five manners of selecting successor, and they all haven't significant influence on both dimensions of family business succession performance.

Of the ten distributing and inheriting modes of the firm's ownership and the family property, five of them could increase the objective succession performance significantly: the main successor holding the company, inheriting the stocks according to the contribution, inheriting the stocks according to the criterion having been set for the successors, the family holding the company as a whole but having a clear distribution inside the family, and the one who manage the enterprise holding it when there are several successors and several enterprises. When the former entrepreneur still holds the firm, significantly negative influences will be found on both dimensions of succession performance. "The successors sharing the stocks averagely", "the successors purchasing the stocks themselves", "the family possessing the stocks as a whole and not distributing them to exact members inside the family", "letting a successor inherit the firm and helping the other successors to found new enterprises" are the four modes which have no significant influences on the dimensions of succession performance.

As to the transition of the management power, the succession performance of the family firm will increase if the physical and spiritual life of the retired entrepreneur are ensured, and will decrease significantly in case that the retired Entrepreneur still intervene in the management of the company. Whether making a plan and carrying it out in the transition of the management power has not significant influence on the succession performance statistically.

The competence of the successors of family firms is composed of eight dimensions: the commitment to organization, honesty and credibility, the judgment in decision-making, the ability of learning and communicating, the self-knowledge and deploitation, the management

of relationship, the scientific management and the professional strategy. Confirmed factor analysis reveals that the eight factors model fits well with the data of the questionnaires. And the eight factors can be reduced to two second-order factors: the management talents and the management skills. The judgment in decision-making, the ability of learning and communicating, the commitment to organization, the self-knowledge and deployment, honesty and credibility, belong to the former one, while the other three factors belong to the latter one. This structure is also confirmed by the confirmed factor analysis. According to the results from the regression analysis, the non-intellective factors such as the commitment to organization, honesty and credibility have a more significant correlativity to the succession performance of the family firms. This reminds the founders that these factors should be more emphasized in the course of the selecting and training successors.

The research on the mediating effects of the successors' competence shows that, the successor competence partly mediates the impact that the importance of inner experience the successor evaluates have on the family business succession performance, completely mediates the impact that the degree and its importance and the manner of the transition of the management power have on the family business succession performance. The mediating effects that the successor competence have on the relationship between the modes of selecting successors, the distributing and inheriting of the ownership of family businesses and succession performance have not confirmed, for the variables are all classified ones.

The firm's culture has a moderating effect on the relationship between the modes of family business succession planning and the compe-

tence of successors. This indicates that the influences the modes of family business succession planning have on the succession performance would vary in different circumstances.

KEY WORDS: family business, succession planning, alternative programs, succession performance, mechanism of influence

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家族

第1章

研究背景与文献回顾

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