

“中英(辽宁)国有企业重组与企业发展项目”成果系列丛书
Sino-UK (Liaoning) SOERED Project Achievements Book Series

国有企业重组案例研究

Case Study on State-Owned
Enterprise Restructuring

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内容简介

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，是有关国有企业重组的实用指导性图书。本书比较全面、系统地介绍了“中英（辽宁）国有企业重组与企业发展项目”4家试点企业重组工作的全过程，包括项目协议和工作计划，咨询实施过程与流程，咨询方法与工具，以及各企业重组与改革的建议方案；对项目实施的效果及整个咨询工作进行了恰当的评价；总结了重组项目成功的经验，提出了项目进行中所需进一步解决的问题；并根据试点企业重组的研究，得出了一些有益的启示，对进一步推广该项目在国有企业重组中的经验提出了若干建议。同时还详细介绍了国际咨询专家开展企业重组的科学理论、基本思路、业务流程、咨询方法与工具，可以开拓思路，扩大视野，具有启迪性和可操作性。

该书是国有企业重组工作的必备读物，也是企业咨询、经济管理和经济研究的工作参考书。

Introduction

As a fruit of Sino-UK (Liaoning) SOERED Project, this is a practical guide-book to SOE restructuring. It gives a comprehensive and systematic description of the 4 pilot enterprises' whole processes of restructuring, including project contract and working plan, consultancy procedure and process, consultancy methods and tools, and the suggestions to the restructuring of each enterprise; makes proper assessments to the implementation effects and the whole consultancy work; sums up the successful experiences of restructuring component, and brings forward the aspects to be improved; generalizes some valuable enlightenment from restructuring research on pilot enterprises and makes some suggestions to further dissemination of SOE restructuring experiences. The book gives a detailed description of the scientific theory, basic ideas, business process, consultancy methods and tools in restructuring work by international consultants. Being instructive and practical, it will open our mind and broaden our views.

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Sino-UK (Liaoning) SOERED Project Achievements Book Series

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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,至今有近三个年头的的时间了。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的如下三个部分。

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,聘请国际著名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。在项目实施的三年中,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,国有经济和国有企业仍占有“半壁江山”。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做出了重要的贡献,但在与其他所有制类型企业的竞争中,其体制性和机制性的问题越来越突出。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新出新的方法和模式,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”在英方咨询专家的帮助下,运用先进适用的企业重组与中小企业发展的方法,经过近三年的实施,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。

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,我们编辑出版了这套《中英(辽宁)国有企业重组与企业发展项目成果系列丛书》。本丛书包括《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》,共三本。

我们希望这套丛书的出版,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做出贡献。

辽宁省人民政府副省长

“中英(辽宁)国有企业重组与企业发展项目”领导小组组长



2002年7月

General Foreword

It has been nearly three years since Sino-UK (Liaoning) State-Owned Enterprise Restructuring and Enterprise Development Project started in January, 2000. The successful implementation of this aid project undertaken by Department for International Development, UK 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 spirit of strengthening friendship, cooperating in an all-round way and working for a bright future with joint efforts, starting a new page of friendly and cooperative relationship between the two sides.

In the light of SOERED Project Memorandum signed by Chinese 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-known consultancy company to provide advisory service for pilot SOEs. It aims to turn around the loss-making SOEs into financially viable and sustain-

able enterprises by improving the overall management through systematic restructuring on SOE organization, development strategy, production operation, marketing, financial management and human resource management. Within the three-year period of the project, 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 service 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 working 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 service 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 half of its enterprises being state-owned. Under the socialist market economy, SOEs still contribute a lot to the local economic and

social development, though problems in their system and mechanism are becoming more and more serious. 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 not only need to 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 in Liaoning and explore new source for economic growth.

We are so glad 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 successes after nearly three 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.

In order to sum up the knowledge and experiences gained during the project implementation in Liaoning, we compiled and published the Sino-UK (Liaoning) SOERED Project Achievements Book Series. It is composed of three books that are Case

Study on State-Owned Enterprise Restructuring, Guide to Small and Medium Enterprise Start-up and Development, and Research and Practice of Small and Medium Enterprise Credit Guarantee.

We wish that the publication of this book series could help to disseminate and replicate the advanced and practical experiences in enterprise restructuring and SME development in developed countries to a wider range, could promote the SOE reform process and the establishment of SME service system and contribute to the economic and social development of Liaoning and even the whole nation.

Xia Deren

Vice Governor of Liaoning Provincial Government

Leader of Provincial Project Leading Group of

Sino-UK SOERED (Liaoning)

July, 2002

The “Spirit of the SOERED” Programme

The “Spirit of SOERED” is intended to capture the key themes of the SOERED programme — helping to accelerate the reform of State-Owned Enterprises, and to develop a robust enterprise culture, which supports rapid poverty reduction and wealth creation. These twin processes are essential to the continued progress of economic reform in China.

China has already demonstrated tremendous capability and willingness to embrace change. Entry into the World Trade Organization will bring further opportunities and challenges. China will need to respond to these through strengthened institutional reform if it is to maintain its impressive growth record. An enabling relationship between the State and Enterprise, strong financial and service sectors, and an entrepreneurial culture are especially important to continued employment and wealth creation in China.

The SOERED programme has sought to address these issues and provide models of institutional reform through Small and Medium Enterprise Advice centres, Credit Guarantee Funds and Restructuring Agencies. All of these can help support and accelerate the process of reform not only in Liaoning and Sichuan Province where the programme is based, but also beyond. These models draw on some of the best international practice. We hope

they will prove durable and relevant elsewhere, enabling your local economies to develop and flourish.

The Department for International Development of the British Government has been very pleased to support this programme over the last three years and learn with our Chinese partners how best to answer the changing needs of China's economy. We are confident that the dissemination phase will serve to publicise the merits of the SOERED companies' services, and help to strengthen further the lasting friendship between China and Britain, with a shared commitment for a better life for all.

Martin Dinham

Director for Asia and the Pacific

Department for International Development

London

August, 2002

** This book was funded by DFID, however the views expressed are entirely those of the authors and do not necessarily represent DFID's own policies or views.*

项目宗旨

“中英(辽宁)国有企业重组与企业发展项目”的宗旨在于帮助加快国有企业改革的步伐,发展富有活力的企业文化,以此来加速减少贫困、创造财富的进程。这是中国经济改革持续发展的并行要素。

中国已经展示出进行变革的极大潜能和意愿,加入世界贸易组织会带来更多的机遇与挑战。要继续保持经济高速增长,中国就需要深化体制改革以作应对。促进国家与企业间的密切联系、财政与服务部门强有力的支持,以及创建良好的企业文化,对于中国的就业和经济增长都是不可或缺的要素。

国有企业重组与企业发展项目即致力于寻求解决这些问题的方法,并通过建立中小企业信息咨询中心、信用担保中心和重组代理机构来提供体制改革的模式。所有这些都能够在广泛的范围内支持并加速改革的进程,而不仅仅局限于项目的试点省份辽宁和四川。这些模式引进了一些最先进的国际惯例,希望它们会在其他地方也同样适用,以促进当地经济的发展和繁荣。

英国国际发展部非常高兴在过去的三年里支持这个项

目,在此过程中与中方合作伙伴一起学习如何最好地应对中国经济不断变化的需求。我们相信,在传播阶段,国有企业重组与企业发展项目试点企业的成功经验会得以推广,并有助于进一步加强中英两国之间永恒的友谊,携手开创更加美好的未来。

英国国际发展部
亚洲与太平洋地区负责人
马丁·迪汉姆
2002年8月

注:该书由英国国际发展部资助出版,这里仅是作者的见解,不代表英国国际发展部的政策和观点。

Foreword

The State-Owned Enterprise Restructuring and Enterprise Development (SOERED) Project is a three-year Sino-British joint programme sponsored by the UK Government Department for International Development (DFID). One of its key aims is to assist Liaoning and Sichuan with socially responsible restructuring of State-Owned Enterprises.

The Lead consultancy for the restructuring work of this project is Pricewaterhouse Coopers, with specialist Health, Safety and Environmental input provided by AEA Technology Company.

This book is about the work done in phase 1 of the Restructuring element of the project covering the Cities of Shenyang, Anshan and Dalian. The basic concept of the project in restructuring was to select pilot enterprises for restructuring assistance, establish Restructuring Agencies (RAs), recruit and train local staff in restructuring consultancy and guide those consultants in undertaking the pilot projects.

A three-stage restructuring approach was adopted: firstly a diagnostics study to understand more clearly the issues faced by the enterprise, more detailed studies in selected areas of the business culminating in an implementation/action plan to be worked on jointly by a company/consultancy implementation team.

In this book we summaries the process, and explain the re-

sults achieved in a selection of Phase 1 companies. We also provide an insight into some of the difficulties encountered. Hopefully, this will give readers a flavour of the work undertaken and the benefits the project has provided in enterprise restructuring and development.

During Phase 1 a number of lessons were learned which have been taken into account in planning the Phase 2 programme.



Bill Cox

Resident Advisor, Liaoning Province

Enterprise Restructuring

August, 2002