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Abstract. Enterprise performance evaluation, as an effective enterprise supervision system and management system, is not only an important means for enterprises to carry out self-supervision and self-restraint, but also has become a new management tool for enterprises to implement strategic management under the new competitive environment. Strategy is the direction of enterprise development, timeliness, the overall planning and action, determines the direction of development of enterprises. Based on the results of digesting and absorbing foreign companies' performance evaluation, this paper systematically studies the construction of strategic performance evaluation system based on strategic management and core competitiveness, based on the theory and method of effective integration of economics and management.

Introduction

The performance evaluation of enterprise under the guidance of strategy is the process of enterprise strategy to dynamically evaluate the degree of completion of strategic objectives and timely feedback of information. It is not only a performance evaluation system, but also a strategic management system. In the construction of a strategy-oriented performance evaluation system, we must always achieve the interests of all stakeholders to maximize the starting point to meet the requirements of stakeholders. As an important link in the implementation and control of the strategy, the construction of the performance evaluation index system must be closely integrated with the enterprise strategic development goal, and conform to the actual development of the enterprise.

The Principle of Constructing Performance Evaluation System

Principles of Symmetry

The principle of symmetry means that the information asymmetry between the evaluator and the evaluation object should be avoided in the enterprise performance evaluation, and the two-way information communication should be adhered to so that the performance evaluation work is solid and reliable. In the enterprise performance evaluation work, carry out the principle of information symmetry on both sides, requiring the performance evaluator to let the appraiser understand the system and standard of performance evaluation, the appraiser should follow the prescribed system and standard first self-evaluation, and then interact with the assessor communication. The principle of symmetry can be maximized to ensure that the performance evaluator and the evaluator unfair, and is conducive to the work of the start and implementation, contribute to the implementation of enterprise performance evaluation.

The Principle of Dynamic

Performance evaluation as a subsystem of enterprise management, the purpose is to help achieve the strategic objectives of the enterprise. As a dynamic and open system, in the construction of performance evaluation system, we should take into account the strategic objectives, competitive
environment, organizational structure and other factors, the system into the background of China's new economic development under the background, to maintain adaptability and dynamic. The use of performance evaluation to measure the degree of enterprise strategic objectives, the comprehensive application of evaluation index system. And then according to the evaluation results feedback to the implementation of the strategy of various deviations, dynamic adjustment of strategic objectives, to achieve the overall interests of the maximization.

The Principle of Comparability

The principle of comparability refers to the fact that the enterprise performance evaluation system should scientifically select the benchmark figures (the performance level of the enterprises in different periods and the same industry), and compare the performance of the enterprises or operators with the benchmark figures to show the merits of the performance. The amount of profit and loss of enterprises must be compared with their past records, budget objectives and peer level to show the pros and cons of performance. Therefore, in the evaluation of performance, there should be a certain baseline information, in the specific indicators of choice, must be a common indicator of small and medium enterprises to ensure that the indicators of horizontal and vertical comparability.

The Principle of Objectivity

The principle of objectivity refers to the construction of evaluation system to follow the objective evaluation criteria and methods, the objective and overall reflection of the actual situation of enterprises, fully understand the evaluation indicators, accurate understanding of the scope of application of indicators, quantitative indicators of quantitative, analysis and evaluation of objects. Of the structural characteristics of this internal link reflected in the enterprise performance evaluation system design and operation process. The implementation of the principle of objectivity, requiring the performance of enterprise systems should ensure that the evaluation information obtained is objective, true, the selection of evaluation indicators and evaluation criteria to be reasonable, the evaluation method to science, evaluation of the implementation of a fair attitude assessment of gains and losses in order to make Performance evaluation work is not affected by human factors, so as to obtain a high persuasion rate.

Basic Framework of Strategic Performance Evaluation System

The success of the enterprise strategic performance evaluation system lies in its cognition of customer demand, the system of financial management, the improvement of internal process, the environment of enterprise learning and growth, and the comprehensive understanding of SUB life cycle and performance choice. System theory holds that the structure of the system determines its function. Therefore, it is very important for the system analysis and design of performance evaluation system to be related to the implementation of enterprise strategic objectives. A real strategic performance evaluation system should be balanced and comprehensive. Today's market economy requires an effective performance evaluation system to ensure the correctness of the manager's decision-making action, so as to promote the development of enterprises. The strategic performance evaluation system is to evaluate the performance of various departments and employees from the perspective of enterprise strategy, form the correct decision-making and behavior-oriented, and realize the enterprise strategic objectives and enhance the enterprise value management system.

Analysis on the Mechanism of Strategic Performance Evaluation System

Performance Evaluation and Corporate Value "Tripod"

The theory of modern enterprise holds that the prerequisite or goal of the existence of the enterprise is to create the value for the stakeholders, especially the shareholders. Therefore, explaining the process of the creation of the enterprise value and finding the value driving factor to make the
accurate measurement of the enterprise value constitute the performance evaluation and encouragement basis. If the intellectual capital, economic resources and other factors as the enterprise to meet customer requirements of the process of resources, from the enterprise external study can be satisfied with and beyond the customer requirements and the ability to measure a comprehensive measure, which derived "value tripod" model (TVE).

**Performance Evaluation and Strategic Diagnosis and Formulation**

To develop a corporate strategy first to carry out strategic analysis, which often requires senior managers of strategic insight and intuition. Strategic insight diagnosis is the enterprise in the internal and external environment on the basis of analysis, combined with their own resources and capabilities, the future business should be the formation of the business situation planning. The Triangle Strategy Analysis Method is a comprehensive diagnosis based on the three aspects of enterprise strategic insight, business operation system and internal control system. It analyzes the main factors that affect the performance of enterprises to determine the strategy and provide the establishment of performance evaluation and management system. The required performance improvement direction.

**Strategic Insight Analysis**

In the analysis of strategic insight, we can through the PEST, SWOT, BCG matrix, Ansoffu matrix, "five force" model and other traditional analysis tools, from all levels of the strategic situation of enterprises in a comprehensive analysis, Understand the value of customer needs, the enterprise internal gifted, disadvantages and external opportunities, threats to analyze. On the other hand, in the face of environmental uncertainty, we must also carry out systematic environmental scanning and analysis, both for information on events, trends and relationships with the organization, which will help senior managers identify and understand strategies Sexual threats and opportunities, so that enterprises can quickly respond to changes in the environment to form a strategic response to strategic adjustment or conversion.

**Business Operation System Analysis**

The business operation system is the business management system which is formed by the corresponding business model. The specific contents include how to effectively decompose the market demand, establish the enterprise human resource management procedure reasonably, clarify the internal work flow, establish the cross-department team and its management mechanism, establish reasonable organizational structure system and decision-making and authorization system. And thus within the enterprise, through the decomposition and coordination of business, effective organization of internal production and procurement system, and through a specific channel to market demand for product manufacturing and delivery to achieve in the value chain enterprises may obtain profits.

**Internal Management System Analysis**

The internal management system analysis mainly through the diagnosis and management of enterprise management and control system to determine the internal financial indicators and balanced development of the index system, so as to lay the foundation for the strategic management of the construction of the circulatory system. The specific contents include the decomposition of the internal management control process, combined with the business operation of the enterprise system, the work of the post analysis to determine the post of job descriptions and work processes. At the same time, the analysis of the evaluation index of the performance indicators and the correlation analysis of the indicators are carried out respectively. The matching between the salary management, the advanced system of the staff and the echelon of the human resources is analyzed, and the adequacy of the employees And echelon, grasp the enterprise explicit and tacit knowledge generation, dissemination, diffusion of knowledge management mechanism.
Performance Evaluation and Strategic Management Control System

The strategic performance evaluation system is not only a diagnostic control system, but also an interactive control system. Two effective methods of strategic control are diagnostic control and interactive control. The so-called diagnostic control system is the official information system that managers can use to monitor the output of an enterprise and correct the performance deviation from the pre-set performance standards. An interactive control system is a formal information system that allows managers to place themselves in their subordinate decision-making activities. The difference between the two is that the purpose of the use of different, the former used to convey key performance variables information, the implementation of the established strategy to monitor. The latter focuses on the uncertainty of the strategy in order to adjust or change the strategy when the competitive market changes.

As a diagnostic control system, the strategic performance evaluation system has the following characteristics: set goals in advance, and by determining the key success factors, the performance objectives will be broken down into financial, customer, business, learning and growth in four aspects of the management system to play a balance Performance measurement indicators; measurement of output; calculation of performance differences; feedback of performance differences information to change the investment or business process, making the performance changes with the intended target or standard. In general, diagnostic control indicators, i.e., exception management indicators, are usually indicators of traditional production indicators or related progress, are subject to regular observation, and management may not have to monitor daily activities for subordinates to ensure that they meet their intended performance goals, As long as these indicators remain within the pre-determined boundaries, it will not lead to special action or discussion. Managers' attention is focused on areas where it is most likely to be effective, that is, those areas where differences in deviation from expectations, especially negative variations, occur. In the event of a large deviation from the normal orbit, a corresponding response should be taken immediately to enable the company's performance and strategic objectives to develop in accordance with the intended orbit.

As the business environment is constantly changing, and the main task of diagnostic control is to ensure that the strategy in accordance with the established direction, therefore, to become an effective strategic management system, but also must have a strong environmental uncertainty and adaptability The In the case of a complete diagnostic and control system, the strategic performance evaluation system can search for information about strategic uncertainties throughout the enterprise through interactive control indicators, discover new opportunities, stimulate innovative behavior and respond quickly.

Conclusion

The performance evaluation of the enterprise under the guidance of strategy is not only a performance evaluation system, but also a strategic management system. Its construction should follow the principles of symmetry, dynamic, objectivity and comparability. The strategic performance evaluation system takes the enterprise strategy as the starting point, through the determination of the performance goal, along the department, the individual extends to the performance management system, returns to the enterprise strategy, constitutes an open management cycle. The strategic performance evaluation system is a diagnostic control system and an interactive control system.

References

