傳統的獎酬制度以業競作為獎勵的基礎。這種制度有兩個缺點:(1)為了容易達成目標 故意低級目標值,及(2)不努力以避免練輪效應。1970 年代,蘇維埃誘因系統透過格巧的獎酬參數,使合約的一方如殿商或業務員誠實報告預算及分力達成目標,吸引了學 術界療廷的注意。四十年後的今天,學術研究推升了模型的複雜性,印象實務界望而生畏。在文獻中鮮見實用的例子。Gonik(1978)在哈佛企管評論介紹 IBM 在巴西市場成功使用這套条統,堪稱實用之經典。本文回歸蘇維埃誘因系統的基本原理,將公司目標(Objective)、業務員的預測[Forcast)及實際的錄效(Achievement)結合,以應收帳款業務與的預測度為例說明此系統之優點,期稅使實務界勇於在各種合約試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單分紛分性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,減實報等的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統為實用的獎酬制度。 基維埃誘因系統;資訊不對稿;報導適日:努力誘因:公司目標 Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Title Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable elerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ens	題目	蘇維埃誘因系統結合公司目標與預算的獎酬制度一以應收帳款業務員獎酬計畫為例
故意低報目標值,及(2)不努力以避免棘輪效應。1970 年代,蘇維埃誇图系統透過精巧的獎酬參數,使合約的一方如廢商或業務員誠實報告預算及努力達成目標,吸引了學術界廣泛的注意。四十年後的今天,學術研究推升了模型的複雜性,卻讓實務界空商生畏。在文獻中鮮見實用的例子。Gonik(1978)在哈佛企管評論介紹IBM 在巴西市場成功使用运套系統,堪稱實用之經典。本文回歸蘇維埃誘图系統的基本原理,將公司目標(Objective)、業務員的預測(Forecast)及實際的鏡紋(Achievement)結合,以處收帳效業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合的試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報等的誘因及努力的誘因為內生,但公司目標值的致定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 【Title	作者	鄭淩淇(中原大學會計系助理教授)
的獎酬參數,使合約的一方如廠商或業務員誠實報告預算及努力達成目標,吸引了學術界廣泛的注意。四十年後的今天,學術研究推升了模型的複雜性,卻讓實務界望而生畏。在文獻中鮮見實用的例子。Gonik(1978)在哈佛企管評論介紹IBM 在巴西市場成功使用這套条統,堪稱實用之經典。本文回歸蘇維埃誘因系統的基本原理,將公司目標(Objective)、業務員的預測(Forecast)及實際的鑄效(Achievement)結合,以應軟能數計業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗批制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數:(2)在某些條件下,誠實報導的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 Title Title Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers his to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a		傳統的獎酬制度以業績作為獎勵的基礎。這種制度有兩個缺點:(1)為了容易達成目標
新界廣泛的注意。四十年後的今天,學術研究推升了模型的複雜性,卻讓實務界望而生畏。在文獻中鮮見實用的例子。Gonik(1978)在哈佛企管評論介紹 IBM 在巴西市場成功使用這套系統,堪稱實用之經典。本文回歸蘇維埃誘因系統的基本原理,將公司目標(Objective)、業務員的預測(Forecast)及實際的績效(Achievement)結合,以應收帳款業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有: (1)簡單介紹分析性模型,使實務界能實際設計獎酬參數; (2)在某些條件下,誠實報學的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 Ittle Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to av		故意低報目標值,及(2)不努力以避免棘輪效應。1970年代,蘇維埃誘因系統透過精巧
### 生畏。在文獻中鮮見實用的例子。Gonik(1978)在哈佛企管評論介紹 IBM 在巴西市場成功使用這套系統,堪稱實用之經典。本文目歸蘇維埃誘因系統的基本原理,將公司目標(Objective)、業務員的預測(Forecast)及實際的績效(Achievement)結合,以應收帳款業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有;(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報導的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。		的獎酬參數,使合約的一方如廠商或業務員誠實報告預算及努力達成目標,吸引了學
// 物學用這套系統,堪稱實用之經典。本文回歸蘇維埃誘因系統的基本原理,將公司目標(Objective)、業務員的預測(Forecast)及實際的績效(Achievement)結合,以應收帳歉業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報導的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。		術界廣泛的注意。四十年後的今天,學術研究推升了模型的複雜性,卻讓實務界望而
標(Objective)、業務員的預測(Forecast)及實際的績效(Achievement)結合,以應收帳數業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報學的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 Title Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Per		生畏。在文獻中鮮見實用的例子。Gonik(1978)在哈佛企管評論介紹 IBM 在巴西市場成
標(Objective)、業務負的預測(Forecast)及實際的簽放(Achievement)結合,以應收縣款業務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗此制度,使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報導的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 關鍵字 Title Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentiv	1立 西	功使用這套系統,堪稱實用之經典。本文回歸蘇維埃誘因系統的基本原理,將公司目
使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報導的誘因及努力的誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 關鍵字 蘇維埃誘因系統;資訊不對稱;報導誘因;努力誘因;公司目標 Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance	相女	標(Objective)、業務員的預測(Forecast)及實際的績效(Achievement)結合,以應收帳款業
性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報導的誘因及努力的 誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重 點,使此系統成為實用的獎酬制度。 關鍵字 蘇維埃誘因系統;資訊不對稱;報導誘因;努力誘因;公司目標 Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans.		務員的獎酬制度為例說明此系統之優點,期能使實務界勇於在各種合約試驗此制度,
誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重點,使此系統成為實用的獎酬制度。 刷鍵字 蘇維埃誘因系統;資訊不對稱;報導誘因;努力誘因;公司目標 Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword		使之發展成為有實用價值之獎酬制度。本文與以前文獻不同之處有:(1)簡單介紹分析
點,使此系統成為實用的獎酬制度。 嗣鍵字 蘇維埃誘因系統;資訊不對稱;報導誘因;努力誘因;公司目標 Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword		性模型,使實務界能實際設計獎酬參數;(2)在某些條件下,誠實報導的誘因及努力的
Bi健字 蘇維埃誘因系統:資訊不對稱:報導誘因:努力誘因:公司目標 Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng		誘因為內生,但公司目標值的設定為優良獎酬制度的關鍵,本文提出目標值設定的重
Title Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Kewword		點,使此系統成為實用的獎酬制度。
Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Kewword Kewword	關鍵字	蘇維埃誘因系統;資訊不對稱;報導誘因;努力誘因;公司目標
Author Ling-Chi Cheng Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword	TP:41	Combining Company's Objectives and Forecast under the Soviet Incentive System in
Traditional reward system is based on actual performance. This system has two problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword	Title	Designing Compensation Plan for Accounts Receivable Collectors
problems: (1) the problem of reporting incentive where the knowledgeable would not disclose their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword	Author	Ling-Chi Cheng
their private information; and (2) the problem of performance incentive where workers shirk to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		Traditional reward system is based on actual performance. This system has two
Abstract Abstra		problems: (1) the problem of reporting incentive where the knowledgeable would not disclose
in academia. The model has evolved into the budget-based incentive system. Unfortunately, the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		their private information; and (2) the problem of performance incentive where workers shirk
the academic steeple has pushed the direction of the development of the model to become too esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword		to avoid ratchet effects. In mid-1970 the Soviet incentive system gained widespread attention
esoteric and intimidating to be explored and experimented by businesses to put into practical use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword Keyword Robinson (1978) described that IBM successfully adopted this system in Brazil. This article, using a properties and properties are endogenous and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans.		in academia. The model has evolved into the budget-based incentive system. Unfortunately,
Abstract Use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article, using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword		the academic steeple has pushed the direction of the development of the model to become too
Abstract using a simple scenario in which a company rewards its accounts receivable clerks and Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Keyword Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		esoteric and intimidating to be explored and experimented by businesses to put into practical
Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance	Abstract	use. Gonik (1978) described that IBM successfully adopted this system in Brazil. This article,
Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their achievements, returns to the basic model for the purpose of clear and easy exposition. This study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		using a simple scenario in which a company rewards its accounts receivable clerks and
study differs from previous studies in two areas: (1) it gives the basic analytical tool for determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		Gonik's model to combine company's objectives, the knowledgeable clerks' forecast and their
determining the incentive parameters for actual adoption of the system; and (2) under certain conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		achievements, returns to the basic model for the purpose of clear and easy exposition. This
conditions, the reporting incentives and performance incentives are endogenous, however, in a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		study differs from previous studies in two areas: (1) it gives the basic analytical tool for
a simple reward system, the company's objective is an important interface between two parties in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Keyword		determining the incentive parameters for actual adoption of the system; and (2) under certain
in the contract to ensure a well-operated incentive system. This article devotes a section in how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		conditions, the reporting incentives and performance incentives are endogenous, however, in
how to design a company's objective system in order to avoid the problems of traditional incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		a simple reward system, the company's objective is an important interface between two parties
incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		in the contract to ensure a well-operated incentive system. This article devotes a section in
incentive plans. Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance		how to design a company's objective system in order to avoid the problems of traditional
Keyword		
Incentives; Company'S Objectives	Keyword	Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance
		Incentives; Company'S Objectives