題目	蘇維埃誘因系統結合公司目標與預算的獎酬制度－以應收帳款業務員獎酬計畫為例
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摘要	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
Title	Combining Company's Objectives and Forecast under the Soviet Incentive System in Designing Compensation Plan for Accounts Receivable Collectors
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Abstract	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	Soviet Incentive System; Information Asymmetry; Reporting Incentives; Performance Incentives; Company'S Objectives