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## ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第十八讲

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# Performance appraisal

## *Topics*

- 1 Performance management and assessment
- 2 The purpose of performance appraisal
- 3 The process of performance appraisal
- 4 Barriers to effective appraisal



# Performance management and assessment

Performance management is a means of getting better results by managing performance within an agreed framework of goals, standards and competence requirements. It is a process to establish a shared understanding about what is to be achieved, and an approach to managing and developing people in order to achieve it.

key features of performance management:

- Agreed framework of goals, standards and competence requirements ( 业绩目标的制定要是老板和员工达成共识的 )
- Performance management is a process ( 这是一个要分阶段持续进行的过程 )
- Shared understanding ( 不仅目标要达成共识，还要对目标的意义有一致的理解 )
- Approach to managing and developing people ( 业绩管理归根结底是种管理手段 )
- Achievement ( 作为管理手段的业绩管理为的是成就人和企业 )



# The process of performance management

Step 1 From the business plan, identify the requirements and competences required to carry it out.

Step 2 Draw up a performance agreement ( 员工领导达成业绩共识 )

Step 3 Draw up a performance and development plan with the individual. ( 将共识转变成计划 )

Step 4 Manage performance continually throughout the year ( 业绩管理要持续进行 )

Step 5 Performance review ( 不断反思，不断改进 )



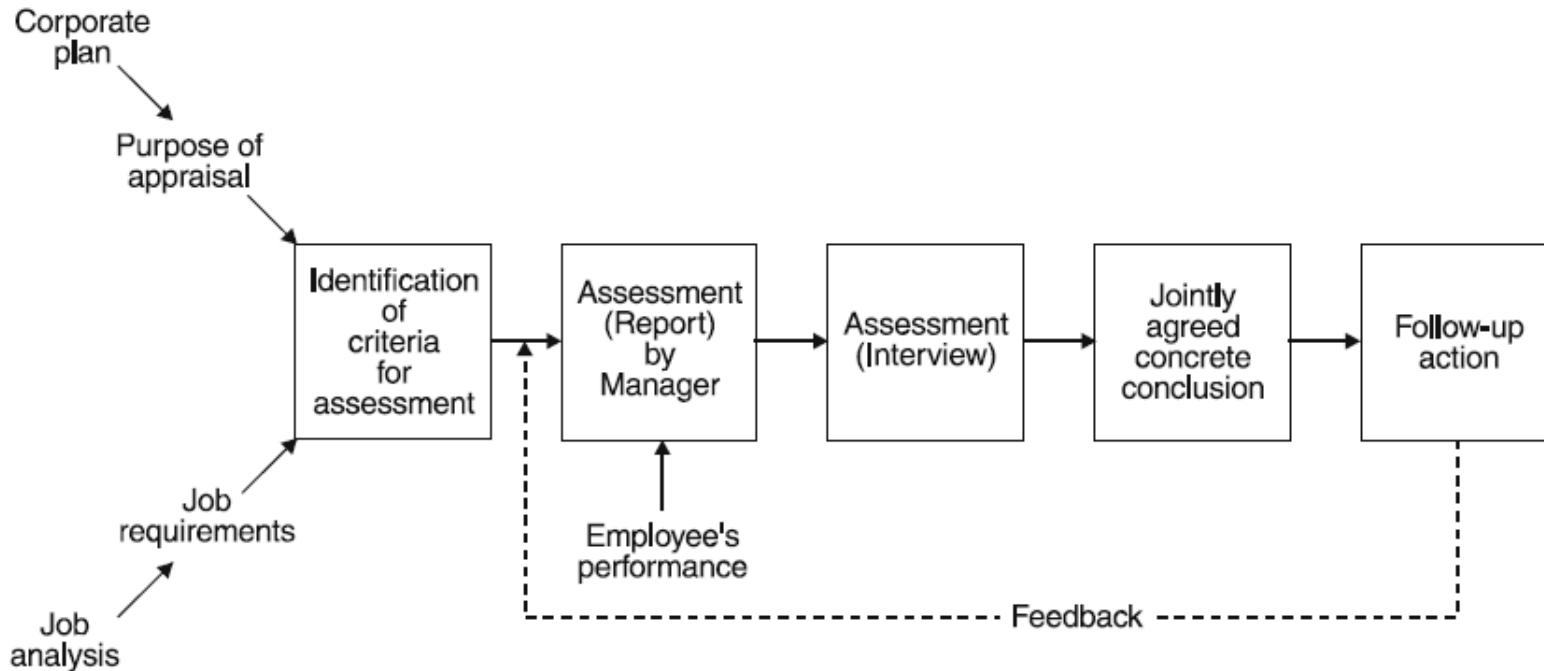
# The purpose of performance appraisal

The general purpose of any appraisal system

- Reward review ( 配合奖金制度 , 奖金拿多少得看业绩评估 )
- Performance review ( 配合培训制度 , 是否需要培训得看业绩评估 )
- Potential review ( 配合晋升制度 , 是否可以晋升 , 也要看业绩评估 )



# The process of performance appraisal



- 评估的内容既要看公司层面的需要，又要看岗位层面的需要。
- 评估内容确定后由经理进行评估，一般采用面试的形式。
- 评估要由经理和员工共同参与，对结果达成共识。
- 反馈要给到员工手中，如果对评估的结果有分歧，可以考虑重新评估。



# The process of performance appraisal

- Self-appraisals ( 自评 , 注意好处和坏处 )
- The appraisal interview
- Three approaches: Maier
  1. The tell and sell style ( 评估中 , 经理做主导 , 员工基本没有话语权 )
  2. The tell and listen style ( 经理做主导 , 会倾听员工意见 , 但最终还是经理决定 )
  3. The problem-solving style ( 鼓励员工主动反思工作中的问题 , 经理给出解决意见。 )



# Barriers to effective appraisal

## Problems in practice

- Appraisal as confrontation ( 评估有可能激化矛盾 )
- Appraisal as judgement ( 评估可能成为经理对员工表现的单方面判断 )
- Appraisal as chat ( 评估也可能太友好了 )
- Appraisal as bureaucracy ( 评估变成了人力部门的例行差事 )
- Appraisal as unfinished business ( 评估要能解决问题 )
- Appraisal as annual event ( 不要等一年结束的时候才想起来要做评估 )

Upward appraisal ( 下级评价上级 )

Customer appraisal ( 顾客评价 )

360 degree appraisal ( 上级、下级、顾客、同僚全方位评价 )



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# Thank You!

