

ERP 环境下企业全面预算管理问题  
分析——以奥克斯为例  
**Analysis on Enterprise  
Comprehensive Budget Management  
under ERP Environment——Taking  
AUX as an Example**

## 摘要

全面预算管理作为现今企业经营管理的重要方式,对于企业的稳步发展起到了很大的推进作用。近年来,随着信息科技的不断发展,特别是 ERP (企业资源计划) 系统平台功能的快速发展,将 ERP 与全面预算管理有效结合,使全面预算管理的编制更加快速、准确,促进了企业战略目标的实现。

本文采用理论与案例分析相结合的方法,阐述 ERP 环境和全面预算管理的基本概念和特点。并从企业、信息角度等将传统环境和 ERP 环境下的全面预算管理进行对比,同时阐述了引入 ERP 的必要性。传统预算数据量大,采集和处理数据的时间长,导致预算失去了时效。而 ERP 系统通过数据共享,数据可以及时获取;同时 ERP 系统将生产经营等过程中的各个模块相结合,数据的集成度高,预算分析也更加全面;并且 ERP 系统使预算管理走上信息化的道路,可以及时完善经营观念。奥克斯在集团处在上升期时,意识到预算管理模式跟不上集团的战略发展,发现公司要发展必须要走信息化的道路,于是引入了 ERP 系统。在之后的实践中同样出现了与前面所述部分类似的问题,同时预算控制力度也比较差。针对奥克斯和其他企业在实施 ERP 系统的过程中产生的问题,本文提出了相应建议,包括从内部培养人才,加强内部控制等。以期能为其他制造业公司从实际角度理解 ERP 环境下全面预算管理存在的问题。

**关键词:** 全面预算管理 ERP 奥克斯

## Abstract

Comprehensive budget management, as an important way of enterprise management, has played a great role in promoting the steady development of enterprises. In recent years, with the continuous development of information technology, especially the rapid development of ERP (enterprise resource planning) system platform function, ERP is effectively combined with comprehensive budget management, making the preparation of comprehensive budget management more rapid and accurate, promoting the realization of corporate strategic objectives.

In this paper, the basic concepts and characteristics of ERP environment and total budget management are described by combining theoretical research with case analysis. From the perspective of enterprise and information, the paper compares the comprehensive budget management under traditional environment and ERP environment, and expounds the necessity of introducing ERP. Next, the content of comprehensive and budget management under ERP environment is introduced in detail from six aspects, including target setting, assessment index system, organizational structure, participants, establishment mode and business process. Although the introduction of ERP system to improve the comprehensive budget management, but most of the enterprise implementation of comprehensive budget management in ERP environment created new problems, the most main is alignment with overall budget management system of ERP system is low and inter-disciplinary talent shortage problem, the second is that people have not yet adapted to the trigger chaos in the budget management process, authority, and not based on the ERP environment setting budget issues such as assessment index.

Under the ERP environment, AUX realized that the original budget management mode could not keep pace with the strategic development of the group when the group was on the rise. Through analyzing the current situation of the company, it was found that the company must take the road of informatization to develop, so it introduced the ERP system. In the later practice process, similar

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