

物流与运作管理

双边道德风险下业务流程模块化度对业务流程外包激励契约的影响研究

王辉,侯文华

南开大学商学院

摘要: 利用委托-代理模型研究了双边道德风险下流程模块化度对业务流程外包激励契约设计的影响。结果表明,当客户和服务商都是风险中性时,提高流程模块化度将会使服务商更努力工作,但并不一定能使客户更努力工作。技术水平越高的服务商将会更努力工作。对称信息下,服务商的技术水平对客户的努力水平没有影响;不对称信息下,服务商的技术水平越高,客户的努力水平越低。不对称信息下,流程模块化度越高,收益共享系数越高。当服务商具有足够高的技术优势或成本优势时,流程模块化度越高,客户的期望收益将不会降低。与技术水平高、成本低的服务商合作,将会导致高的代理成本。提高流程模块化度不一定能降低代理成本。

关键词: 业务流程外包 业务流程模块化度 双边道德风险 激励契约

The Influence of Business Process Modularity on Incentive Contract for Business Process Outsourcing under Double-sided Moral Hazard

WANG Hui,HOU Wenhua

Nankai University, Tianjin, China

Abstract: Using principal-agent model, this paper investigates the impact of business process modularity on incentive contract for Business Process Outsourcing(BPO) under double sided moral hazard. The results show that when both of the client and the vendor are risk-neutral, to improve the degree of business process modularity enables the vendor to work harder, not necessarily enabling the client to work harder. The vendor with a higher technical level works harder in BPO. Under symmetric information, the vendor's technology level has no effect on the effort the client makes in BPO. Under asymmetric information, the client makes less effort in BPO when the vendor's technical level is higher. Under asymmetric information, a higher degree of business process modularity leads to a higher revenue sharing coefficient. When the vendor has high enough technical advantage or cost advantage, the client's expected revenue decreases as the degree of business process modularity gets higher. When cooperating with a vendor who has a higher level of technology, or/and lower service costs, the customer bears higher agency costs. To improve the degree of process modularity does not necessarily reduce agency costs.

Keywords: business process outsourcing business process modularity double-sided moral hazard incentive contract

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通讯作者: 侯文华(1964~), 男, 河北邢台人。南开大学(天津市300071)商学院教授、博士研究生导师。研究方向为对策与决策理论、网络商务模式与经营战略、服务外包、供应链协调与信息共享等。

作者简介:

作者Email: whhou@nankai.edu.cn

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