

4-1

- 问：请解释成本中心和利润中心的差别。
- 问：集团的控制核心在哪？
答：绩效考核。分解指标，承担价格波动。
- 问：集团解决问题的具体操作办法？
答：完成总部下达任务。完成不了，责任在公司体现。
- 论文写作规范，材料充分。但细节方面略有欠缺，小标题无需细化到四级目录。有错别字。
- 结论与局限性可以合并在一起。
- 问：实地地做案例，这份论文有没有推广价值，能不能推广至其他农业企业？
答：责任成本管理层面可以推广，具有现实意义。
- 第六章效果分析稍显薄弱，需要更加具体讲解实际效果分析，理论的提炼和总结稍显欠缺，结论需要更丰富。
- 可能因为作者工作经验丰富，只在强调成本中心，而不是管理中心。
- 结论单薄，和前面分析比例不匹配。
- 文献综述引用了教材，不标准，应该应用相关论文。引用规范性不足。

结论：通过硕士学位论文答辩

4-2

- Simple paper. "board effectiveness": two surface factors.
- Q: Main question is corruption?
A: One person should not take two positions according to the governance but it happened in this company.
- There are many indicators to evaluate but the author just took two indicators.
- Focus: anti-corruption. Suggestion: to focus on the analysis and variables relating to the board. Just two factors, so more factors, more angles.
- Page 35. Interesting: before and after the change.
- The relationship between CEO and members of the board is interesting and important. Easy to create corruption.
- How do senior officials be monitored by the board?
- Only one sample cannot represent the statistics.
- Appreciate the paper. Main problem: want to solve one problem only based on one example. That is really a big problem.
- 10 years history is not enough. Maybe 30 years is enough for regression method.
- Suggestion: take case study first in MBA paper and take empirical research in PhD research.
- Page 41, 5.3.: with data like that, it is not supporting the result. The writer have to raise the population to about 30. Maybe to change a testing method is more easily.

结论：通过硕士学位论文答辩，但需部分修改论文并通过指导教师认定

4-3

- Q: What is the main contribution?
A: not only focused on financial topic, but also the corporate strategic. E.g.: to consider

whether one product is profitable or not.

- Q: What are the main theories?
A: transaction cost.
- How do a company decide whether to buy or to make?
- Logic of the paper is not clear. Calculation for the decision of buy or make is not provided in the paper. Benefit is not only financial benefit, but also managerial benefit.
- Q: What is the product level?
A: lighting business or LED business.
- Problem: too many theories. Suggestion: use one theory.
- Make or buy is a financial strategy (maybe related to overall strategy). On page 34, four segments, we haven't been identified which one is suitable for the decision.
- You have the idle capacity. To make clear the cost analysis and cost behavior.
- Case study is quite good if the writer can focus on only one theory.
- Make or buy is not equal to acquisition or merging. The author confused this two. One belongs to company level, another belongs to product level.

结论：通过硕士学位论文答辩，但需部分修改论文并通过指导教师认定

4-4

- 问：不良资产是怎么定义的？
答：大部分是银行的不良贷款，不能正常回收利息甚至是本金。
- 英语里的资产重组，debt restructuring. 不是 re-combination.
- 问：不良资产如何证券化，如何盘活？
答：将未来预期现金流打包。
- 资产管理公司是债权人，不是被追索的。只需变现，独立出去，使人接手。
- 问：需要规避什么风险？
- 格式不规范。顶格不顶格的问题需要统一。图表（如 22 页）改成英文。

结论：通过硕士学位论文答辩

4-5

- Government Company has heavy assets.
- Page 32 suggests that the writer want to change from light asset to heavy asset.
- Title: financial strategy. So please focus on it.
- 既然流动资产占公司资产的绝大多数，就不需要借钱融资。甚至可以投资。
- The conclusion is not concluded from the dissertation but from others' research.
- Quoted a lot from others. In personal case, the writer should not quote from others when she needs to give her personal opinion instead of quoting from others even the CFO.

结论：通过硕士学位论文答辩

4-6

- Agood example. Result can support the conclusion.
- Problem: after chapter 4, the writer cannot give the reason why comes the satisfaction.最后没有得出结论为什么对公司不满意。
- Q: What are the key problem?

A: 1. Equality control. 2. Pricing policy.

- Need to point out what had been found out? What is the result and conclusion?
- Good: conducted a survey and enough samples.
- Suggestion is not directly related to the question. How to evaluate the capacity to make joint development.
- In chapter 5, need more to joint development.
- 翻译问题: 大客户占有率 ownership 不正确, 应该是客户忠诚度、满意度。Market share 不是占有率。是客户关系管理。应该是客户流失的原因与对策研究。建议修改: Research on the declining satisfaction on the Key Account on the xxx Company: causes and solution.

结论: 通过硕士学位论文答辩, 但需部分修改论文并通过指导教师认定

4-7

Q: how do you describe ...what are the motivation? Who runs the country? How to regulate inside abuse?

- A good sample of Nigeria Bank. Methodology and survey are also good.
- Title: customer relationship. It is inside the bank. The writer did a lot analysis in chapter 4 and provide many details. But the details may not support the findings.
- The findings are based on capital, which is internal in the business.
- How do HR or customer relationship relate to reengineering? It has to make more clearly.

结论: 通过硕士学位论文答辩