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海尔共赢增值表 Haier's Win-Win Value Added Approach

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海尔共赢增值表



Haier Group headquarters in Qingdao, China

在过去的5年里，总部位于中国青岛的海尔集团逐步从传统制造模式向用户关系模式转型并取得了巨大的成功。（用户关系模式是由自主管理的员工企业家所经营的“小微企业”组成）正是为了支持这一转型，海尔集团创建了“共赢增值（WWVA）表”。

“共赢增值表”旨在从五个方面评价小微业务单元：用户资源、增值共享、收入、成本以及边际收益。它融合了财务和非财务数据，以监测和驱动企业及其用户的价值增长。“共赢增值表”是以用户为中心，由与其他公司产品和服务相关联并由用户参与的新的开放物联网 (IoT) “生态系统”驱动。

“共赢增值表”帮助海尔集团将原有的自上而下的管理控制体系转变为小微业务单元的价值创造体系。海尔集团的目标是创建一个增值前提下共赢的平台，覆盖所有用户、利益相关方以及其他公司的资源。本文将阐述“共赢增值表”的目的所在，描述它在海尔集团内部是如何发挥作用的，以及它是如何促进创新并为客户创造价值的。

“共赢增值表”的初衷

海尔集团是全球最大的家电制造商，专注于冰箱、洗碗机、热水器、空调、电视机、洗衣机、智能家电以及定制产品的生产；它在全球建立了 29 个制造基地以及 10 个研发中心，拥有 7 万 6 千余名员工。海尔集团旗下拥有海尔、卡萨帝、通用家电、斐雪派克、统帅、亚科雅等智能家电品牌。最近，在由美国国际数据集团 (IDG) 赞助、与国际消费类电子产品展览会 (CES) 一同举办的“2018-2019 年全球顶级品牌颁奖典礼”上，海尔集团荣获“2018-2019 年全球十佳智能家电品牌”和“2018-2019 年全球消费类电子产品品牌 50 强”。

海尔集团新的组织重点聚焦于利用物联网时代的三个特性：零距离、去中心和分布式网络。“零距离”是指企业与用户之间的关系，他们可以参与到家电制造的整个过程，从而实现大规模定制化生产。“去中心”意味着组织中的每个人都要承担起新产品开发创意的职责。通过物联网赋能的开放式共享平台，将每位员工和每个创业团队与客户及资源紧密地联系起来，从而实现这一目标。“分布式网络”需要组织实现扁平化，在整个组织范围内分配资源，而不是强化总部对资源的控制。

海尔集团商业模式的转型有助于促使其小微企业通过开放的共享平台直接与客户对接，但其过程也历经数次转型。在战略上，颠覆了传统企业和电商以交易获取产品收入的模式。代之以与客户交互各方共赢产生生态收入的模式。在组织上，颠覆传统的科层制形成以用户体验迭代为中心的无边界的网络。

目前，海尔集团为员工提供创业培训和资源，使他们成为自己小微企业的所有者。事实上，小微任何一名有想法的海尔员工都可以组建一个小微企业，但创业团队必须制定具体的商业计划，并通过竞争激烈的审批流程，才能把设想最终变为现实。除此之外，小微企业要想继续运营下去，创业团队就必须不断实现预定目标。最后，小微企业可以，成为一家独立的实体，而海尔集团则变身为投资者。在经营层面，“价值战”取代了“价格战”，用户也将获益。最终，绩效管理从本应使用的传统损益表转变为“共赢增值表”，这会激励整个公司专注于满足用户需求，将“为用户提供更多的价值”作为共同目标。

海尔集团的“共赢增值表”囊括了财务和非财务数据，能够评估企业和用户的价值，并可动态监测和驱动价值创造；其目的是贯穿用户参与的整个过程，不断衡量公司、用户以及服务提供商的新增价值。

通过创建“生态平台”（客户能通过这个平台持续链接资源网络，获取更好的消费体验），“共赢增值表”帮助海尔集团利用“物联网”的优势，与其他服务供应商开展合作，生态资源逐步增多，使边际收益达到最大化。图 1 中

的示例展示了海尔集团为“馨厨”智能冰箱打造的生态平台。

图 1：家电生态平台示例

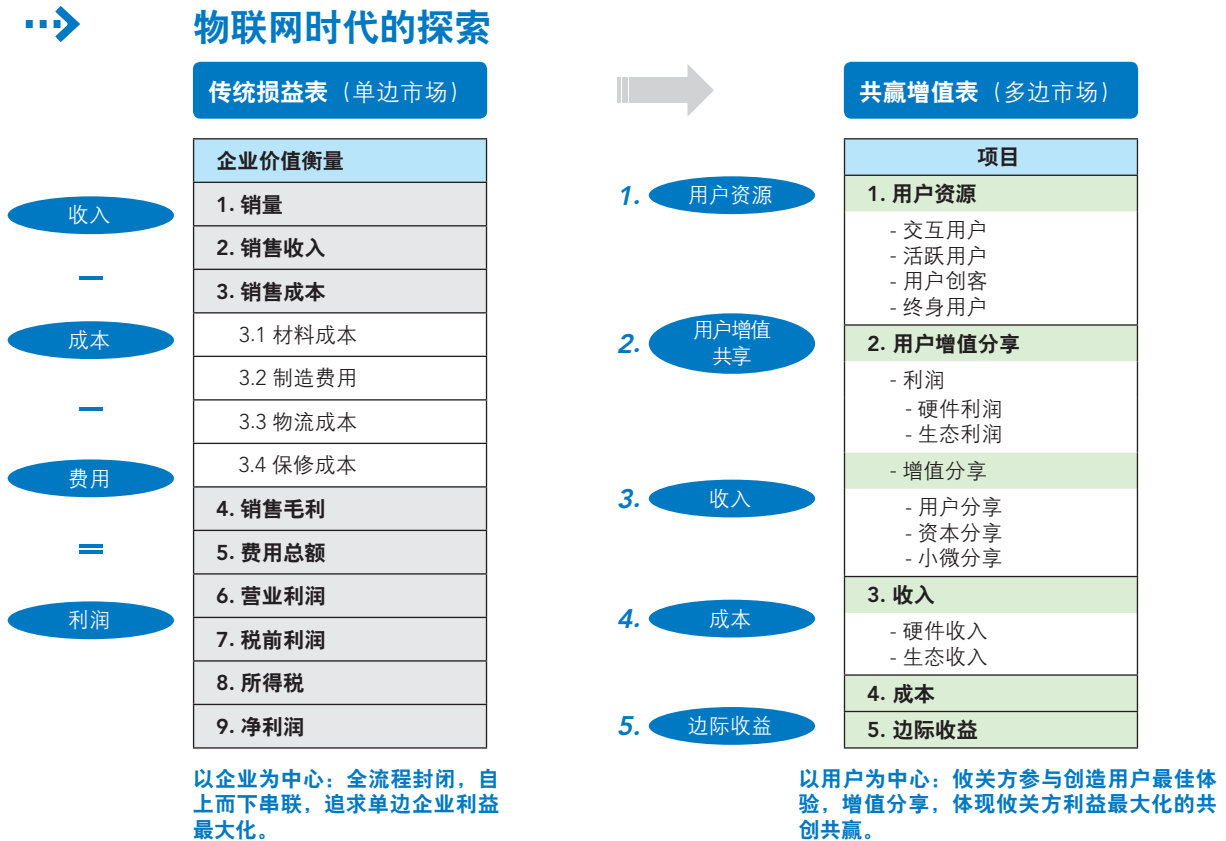


“馨厨”是隶属于卡萨帝旗下的冰箱品牌，它是海尔集团最早的小微企业之一。这款联网冰箱于 2015 年上市，它配有触摸屏，能让顾客访问各种在线资源，如娱乐媒体、装修服务、在线商城、互动美食社区网络等，从而让顾客成为企业用户，让企业带给用户更好的消费体验感。

“共赢增值表”的独到之处

图 2 比较了传统的损益表和“共赢增值表”。传统的损益表以企业为中心，根据向客户一次性销售家电的情况来记录销售收入和成本。整个流程是封闭的（一次性销售交易），不支持用户与生产商之间的任何持续关系。与之相反，“共赢增值表”以用户为中心，其理念是拥有多个价值创造来源，不仅包括海尔产品，还包括生态系统（来自其他服务提供商）和用户自身。

图 2：传统损益表 VS. “共赢增值表”



那么，“共赢增值表”有何独到之处？首先，它通过不同的价值衡量指标（针对为客户（用户）所提供的价值）以及利润如何在用户、合作伙伴公司、小微企业领导者和海尔集团之间进行分配来衡量公司所增加的价值。其主要目的是激励每个小微企业打造自己的生态系统/服务，从而形成持续不断的用户业务，而不仅仅是一次性的家电销售业务。与传统损益表不同，“共赢增值表”包含网络用户所创造和共享的价值。其次，“共赢增值表”包括常见但非常重要的非财务指标，如记录交互式用户、活跃用户、用户交互情况和终身用户，小微这些指标有助于描述小微企业的运营情况。对于那些试图鼓励内部创新并愿意与内部企业家分享价值增值的公司来说，“共赢增值表”是一个有效的工具。

表 1 将“共赢增值表”与其他两种常用方法进行了比较，以帮助企业找到能够为客户增加价值的方法并加以实施。

表 1：价值链分析、客户终身价值分析与“共赢增值表”的比较

	价值链分析 / 供应链成本法	客户生命周期价值	共赢增值表
关注焦点	以企业为中心	以客户为中心	以用户为中心
范围	行业	客户	小微企业生态系统
目标	通过向客户提供最大化的价值来找到增加企业利润的方法，剩余的产品或服务由其他公司提供	通过识别和管理利润最高 / 利润最低的客户或细分客户来增加利润	激励和奖励小微单元通过生态系统为用户提供最大化的价值
衡量指标	相较于其他企业的竞争优势	与个别客户（或细分客户）未来整体关系相关的净利润	与小微单元提供给客户的价值相关的财务和非财务指标
优势	<ul style="list-style-type: none"> • 更好地理解企业的竞争优势，做企业最擅长的事情 • 识别可在哪些环节为客户提供更多的价值（或降低成本） • 更好地理解公司与供应商、竞争对手以及客户之间的关系 • 有助于实施竞争战略 	<ul style="list-style-type: none"> • 有助于企业留住能够带来利润的客户（例如更低费用、额外的服务） • 有助于企业将不能带来利润的客户或细分客户转变为盈利客户或细分客户，抑或促使他们转向竞争对手（例如更高的费用） • 迫使公司考虑多种营销方法 	<ul style="list-style-type: none"> • 在可预期的业绩范围内，推动决策制定的去中心化 • 鼓励企业将一次性交易客户转变为持续性用户 • 激发并跟踪新的产品和服务创意，包括来自其他公司的创意
较低关注	<ul style="list-style-type: none"> • 衡量附加值的非财务指标 • 单个客户的利润率 • 小微企业生态系统 	<ul style="list-style-type: none"> • 其他服务提供商的附加值 • 衡量附加值的非财务指标 • 公司的整体业绩 • 小微企业生态系统 	<ul style="list-style-type: none"> • 公司的整体业绩 • 单个客户的利润率

每一种方法的关注点、范畴和目标都有所不同。价值链分析 / 供应链成本法都是以企业为中心，其涉及整个行业，通过专注于企业最为擅长的领域，让其他公司提供剩余的工作，从而优化公司向客户所提供的价值。价值链分析 / 供应链成本法可以衡量公司相对于其他公司的竞争优势。客户客户终身价值法侧重应用于特定的客户或客户细分，基于客户与公司未来的整体生命周期关系来测算净利润并据此进行客户分类，从而实现利润的增长。客户终身价值法的目标是识别并留住那些能够带来利润的客户或细分市场（例如降低费用、提供额外服务），将无利可图的客户转变为盈利客户，或是通过提高费用、减少服务等方式将此类客户转让与竞争对手。

而“共赢增值表”侧重针对特定小微企业生态系统的用户，它的主要目的是通过报告那些衡量小微单元生态系统所提供价值的财务和非财务指标来激励和奖励小微单元，从而为用户提供最大化的价值。“共赢增值表”的主要好处是在预期的绩效范围内进行分散决策，鼓励组织将一次性交易客户转变为长期性用户，并激发针对用户的新产品和服务的创意。与其他两种方法相比，“共赢增值表”较少强调公司整体层面的绩效表现（如价值链分析）或单个客户的盈利水平（如客户终身价值法）。

“共赢增值表”的核心应用要素

海尔集团内的每个小微企业都有一个独立的“共赢增值表”，其包含五个项目组成部分。表2以联网冰箱小微企业——馨厨为例，其“共赢增值表”说明了海尔集团在馨厨的零售模式，并给出了每个项目的定义。

1. **用户资源**。用户资源比总体用户流量更为具体。这一部分包括交互用户、活跃用户和终身用户。交互用户是指那些主动参与自身家电产品设计的用户。活跃用户是指那些在生态系统中进行多次交易的用户。终身用户是指“转换”到社区 / 生态系统的活跃用户，他们参与到平台的演化之中，不断改进生态系统用户体验。终身用户的参与方式之一就是从小微企业团队所创建的在线用户社区。
2. **增值共享**。这一部分主要报告小微企业的利润和增值以及增加价值如何在不同的参与者之间进行共享。它将硬件（产品）销售利润和生态系统销售利润加以区分，然后进一步说明增加的价值在终身用户、投资者、企业团队成员和其他服务提供商之间是如何分配的。
3. **收入**。这一部分根据不同来源（包括硬件 < 产品 >、服务和生态系统）对收入加以区分。
4. **成本**。这一部分包括可追溯至小微单元的所有成本，其中包括生产、工资、公司的股权投资义务以及公司通常为防范未能实现未来目标而要求的风险准备金。此外，这一部分还列出了硬件（产品）和生态系统的边际成本，用各自的总成本除以活跃用户数量来加以计算；其目标是不断增加活跃用户的数量，从而进一步降低硬件（产品）和生态系统的边际成本。
5. **单个用户边际收益**。这一部分报告了单个活跃用户的平均边际收入，细分为源自硬件（产品）和生态系统的边际收益。其目标是不断扩展生态系统，鼓励用户购买更多的服务，从而提高单个用户的边际收益。

表 2： 共赢增值表示例： 馨厨（物联网冰箱）

项目	2016 年 目标	2017 年 目标	定义
1. 用户资源			全面参与生态系统，协助生态系统的设计，实现用户体验迭代的共同目标的用户
a. 交互用户	300,000	1 千万	全方位参与迭代流程的设计
b. 活跃用户	100,000	1,000,000	通过互动行为来实现预订和预售的用户总数
c. 用户创客	100	5,000	用户定制式互动的数量
d. 终身用户	66	2,650	持续不断地参与平台互动、交易以及在平台的自演进过程中共同创建平台的持续迭代
2. 增值共享 (RMB 10,000)			能够颠覆传统行业利润水平的价值增加值
a. 源自硬件（产品）的利润	1,537	23,070	源自销售互联网家电的利润 (3a-4a)
b. 源自生态系统的利润	4,340	148,040	源自生态系统的差额利润 (3b-4b)
c. 利润总额	5,877	171,110	2a + 2b
d. 生态系统活跃用户分享额	1,899	61,792	源于平台实施所共同创造的生态价值总额，是平台所有参与者共享的收益
e. 资本投资者分享额	1,140	38,887	投资者基于所投资的股份获得的收益
f. 企业团队成员分享额	23	769	小微企业团队基于投资获得的收益。平台上的其他企业家 / 创客参与收益的分享
g. 增值共享的总额	3,062	101,448	2d + 2e + 2f
3. 收入 (RMB 10,000)			
a. 源自硬件（产品）的收入	25,632	256,325	销售互联网家电所产生的收入
b. 源自生态系统的收入	7,940	152,000	源自生态系统的差额收入 a
c. 收入总额	33,572	408,325	3a + 3b
4. 成本和边际成本 (RMB 10,000)			
a. 硬件（产品）成本	24,095	233,255	针对联网硬件（产品）为用户价值投入的资源成本。包括 1,800 和 7,000 的变动成本
b. 生态系统成本	3,600	3,960	针对生态系统为用户价值投入的资源成本。均为变动成本
总成本	27,695	237,215	4a + 4b
c. 硬件（产品）的边际成本	180	70	硬件（产品）的变动成本 (4a) ÷ 活跃用户数量 (1b) = (1,800 × 10,000) ÷ 100,000 = 180。表明随着活跃用户数量的增加，边际成本将降低
d. 生态系统的边际成本	360	40	生态系统的变动成本 (4b) ÷ 活跃用户数量 (1b) = (3,600 × 10,000) ÷ 100,000 = 360。再次表明，随着活跃用户数量的增加，边际成本将降低
5. 单个活跃用户的边际收入 (RMB10,000)			
a. 单个活跃用户的硬件（产品）边际收入	2,383	2,493	[来自硬件（产品）的收入 (3a) - 硬件（产品）的变动成本 (4a)] ÷ 活跃用户数量 (1b) = [(25,632 - 1,800) × 10,000] ÷ 100,000 = 2,383。
b. 单个活跃用户的生态系统边际收入	434	1,480	[来自生态系统的收入 (3b) - 生态系统的变动成本 (4b)] ÷ 活跃用户数量 (1b) = [(7,940 - 3,600) × 10,000] ÷ 100,000 = 434。表明随着生态系统的扩张以及用户购买服务数量的增加，单个活跃用户的边际收入也随之增加
c. 单个活跃用户的边际收入总额	2,817	3,973	5a + 5b

a 例如，源自生鲜食品原料的收入；基于辅助服务 / O2O 电子商务的佣金收入；基于平台搜集的用户数据所提供的广告以及精准营销服务收入等。

资料来源：数据为基于上文真实的“共赢增值表”所虚构。

“共赢增值表”的普适性

“共赢增值表”的设计初衷是针对那些希望从传统销售模式（一次性销售交易）转向用户零售模式的公司，后一模式通过开放式共享平台，其中包括其他供应商所提供的服务，让客户成为公司服务的长期持续用户（即终身用户）。从组织层面来说，“共赢增值表”是为那些想要（或需要）培植更具创新性的文化，并为员工创意提供孵化环境，进而实现蓬勃发展的公司所准备的。如果这就是您心中理想的公司模式，或者您希望向所在公司推荐这一模式，那么，您可以尝试以下步骤：

步骤 1：找出如何通过在线服务将客户转化为终身用户的方法。从小规模的试点研究开始，制定行动计划。“创意大赛”是一个有效途径，它通过开展有组织的头脑风暴练习，将员工们分成不同的小组，让他们努力构思和开发具有高度可能性的创意；由高层管理人员担任评委，设置提问和反馈环节，对创意进行评估。根据组织的具体情况，这一方法可采取灵活多样的形式。

步骤 2：寻求外部合作伙伴并达成协议，建立一个试点生态系统。

步骤 3：制定跟踪用户价值指标，其中包括“已转化”客户的数量、用户的交易数量以及平均交易价值、提供共享服务的成本、培育新企业的内部成本以及创建生态系统的外部成本。确定指标的所有者和信息来源。

步骤 4：针对新服务项目制定目标和行动计划。

步骤 5：执行计划，利用量身定制的“共赢增值表”来监控结果。

聚焦用户，适时谋变

海尔集团聚焦用户的需求，并要求根据用户需求来定制产品，进而吸引更多的用户。此外，提供一个平台，以用户购买家电产品（如购买冰箱）这一交易为开端，让用户能够通过这一平台获得一整套产品和服务，确保海尔集团能与用户持续交互，从而让平台上的所有利益相关方都能实现共赢。

为了与这一新焦点保持一致，海尔集团制定了内部“共赢增值表”，其中囊括财务和非财务数据，可以对小微企业及其用户的价值增加情况进行监控和驱动，主要目的是激励和奖励小微，最大化通过生态系统提供给用户的价值。“共赢增值表”是以用户为中心的工具，针对的是大型公司中的小微企业层面。不同于传统的损益表，它展示了生态系统的利润和增值是如何形成以及在用户、合作伙伴企业、创业团队、大型公司之间是如何分配的。不同于其他价值创造工具，“共赢增值表”专注于公司内部的创业型小微企业。此外，它还对用户类型加以区分，其中包括关键的非财务指标，如交互用户和活跃用户的数量、此类用户的互动次数以及参与生态系统持续开发的终身用户数量等。

如果您所在的公司希望改变自身的业务模式，从单笔销售交易转变为持续的用户零售模式，并培植一种创新文化以激励员工开发新的产品和服务，那么，“共赢增值表”是一个恰当之选。当然，在当今不断变化的市场环境中，每个用户的价值表都会像其生态系统一样独特。

HAIER'S WIN-WIN VALUE ADDED APPROACH



Haier Group headquarters in Qingdao, China

In the past five years, Haier Group, headquartered in Qingdao, China, has had great success transforming itself from a traditional manufacturing model to a customer relationship model consisting of "microenterprises" run by self-governing employee entrepreneurs. To support this transformation, Haier developed the Win-Win Value Added (WWVA) statement.

The WWVA statement is designed to evaluate micro-business units from five perspectives: user resources, sharing of profits, revenues, costs, and marginal income. It combines financial and nonfinancial business data to monitor and drive value added by the enterprise and its users. The WWVA statement is user-centric, driven by a new open Internet of Things (IoT) "ecosystem" linked to other companies' products and services and participated in by users.

It has helped Haier transform its prior top-down management control system into a microbusiness-unit value-creation system. Haier's goal is to create a "win-win" platform that includes all users, stakeholders, and other companies' resources. This article describes the purpose behind the WWVA statement, how it works at Haier, and how it can contribute to fostering innovation and creating value for customers.

THE PURPOSE BEHIND THE WIN-WIN VALUE ADDED STATEMENT

Haier Group is the world's largest appliance manufacturer, specializing in refrigerators, dishwashers, water heaters, air conditioners, televisions, washing machines, smart home appliances, customized products, and more. It has 29 worldwide manufacturing bases, 10 research and development centers, and more than 76,000 employees. Haier Group owns Haier, Casarte, GE Appliances, Fisher & Paykel, Leader, and AQUA as its smart home appliances brands. At the recent 2018-2019 Global Top Brands awards ceremony sponsored by International Data Group (IDG) and held concurrently with the Consumer Electronics Show (CES), it received "2018-2019 Global Smart Appliances Brands Top 10" and "2018-2019 Global CE Brands Top 50" awards.

Haier's new organizational focus exploits three features of the IoT era: zero distance, decentralization, and distributive networking. Zero distance refers to the relationship between the enterprise and its customers, referred to as "users," who can participate in the whole process of manufacturing their appliance, thus enabling mass customization. Decentralization means everyone in the organization shares the responsibility for developing new product ideas. The goal is to achieve this by connecting every employee and entrepreneurial team with customers and resources throughout the world via the internet on open shared platforms. Distributive networking entails flattening the organization and distributing resources throughout the organization rather than consolidating control over them at headquarters.

Haier's business model transformation helped drive its microenterprises to deal with users directly through the open shared platforms, resulting in several shifts. Strategically, it shifted from a "production-push" model, which motivated channel stuffing and overproduction to increase short-term profitability, to a retail sales model. Organizationally, it was a shift from being company-centric to user-centric (i.e., zero distance).

The company now provides entrepreneurial training and resources for its employees to turn them into owners of their own microenterprises. Virtually any Haier employees with an idea can form a microenterprise, but the team must develop a specific business plan and go through a competitive approval process to ultimately become functioning. They also must continue to meet expected targets to remain in operation. Ultimately, they may spin off as a separate enterprise with Haier as one of its investors. Operationally, instead of a price war, there's now a "value war" to compete on value provided to users. Finally, performance management changed from using a traditional income statement to a WWVA statement to motivate the whole company to focus on meeting user needs, with advancing value provided to the user as the common goal.

Haier's WWVA statement combines financial and nonfinancial data to evaluate the value of the enterprise and users and dynamically monitor and drive value creation. The purpose is to continually measure the value added by the company, users, and service providers throughout the user engagement process.

The WWVA statement helps Haier take advantage of the IoT to partner with other service providers by creating an "eco-platform" where customers have continuing access to a network of resources. An example is shown in Figure 1, which illustrates an eco-platform for a Xinchu smart refrigerator.

Xinchu is a Casarte refrigerator brand and one of Haier's earliest microenterprises. Launched in 2015, the interconnected refrigerator comes with a touchscreen that enables customers to become users who can access a variety of online resources, such as entertainment media, decoration services, online e-commerce platforms, and an interactive food community network.

FIGURE 1: EXAMPLE OF HOME APPLIANCE ECO-PLATFORM

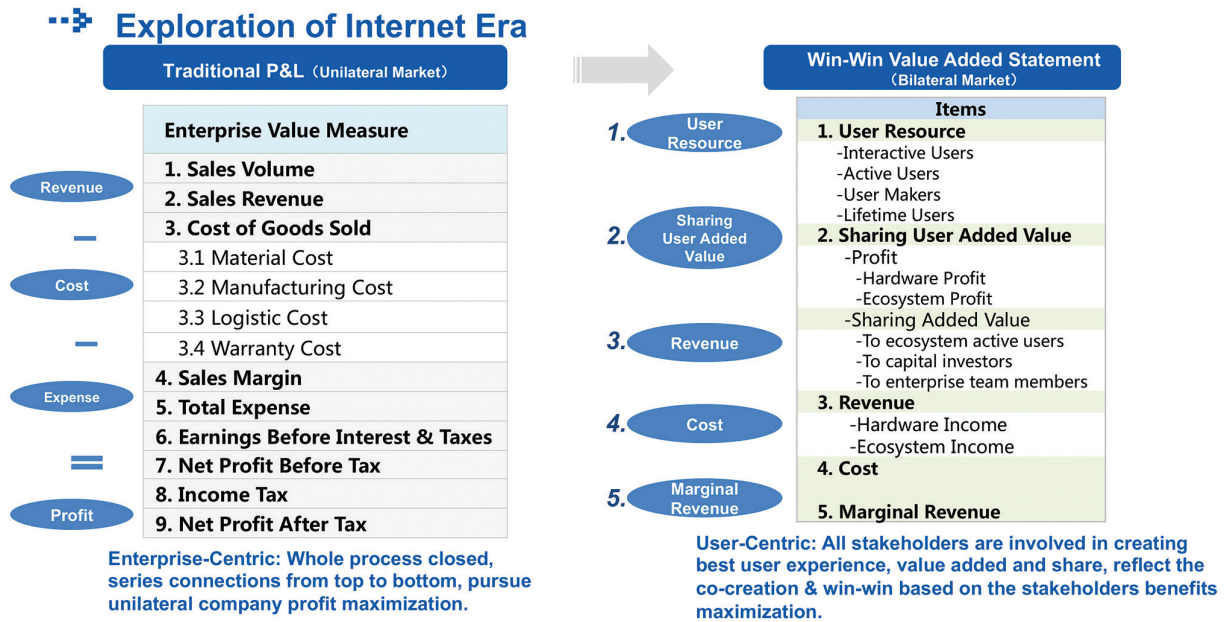


WHAT'S UNIQUE ABOUT THE WWVA STATEMENT?

Figure 2 compares a traditional Profit and Loss (P&L) statement with the WWVA statement. The traditional P&L statement is enterprise-centric and based on the onetime sale of an appliance to a customer, booking the revenue and cost of the sale. The process is closed (one-off sales transactions) with no recognition of any ongoing relationship between the buyer and producer. In contrast, the WWVA statement is user-centric. The idea is to have multiple sources of value being created, including not only hardware but also from the ecosystem (other service providers) and from the users themselves.

So what's unique about the WWVA statement? First, it measures value added to the company through different measures of value provided to customers (users) and how the profits are shared among the users, partner firms,

FIGURE 2: TRADITIONAL P&L VS. WIN-WIN VALUE ADDED STATEMENT



the microenterprise leaders, and Haier Group. The main purpose is motivating each microenterprise to build its ecosystems/services to generate ongoing user business beyond just an appliance sale. Unlike a traditional P&L statement, the WWVA includes value created and shared by network users. Second, it includes key common nonfinancial metrics, such as interactive users, active users, user interactions, and lifetime users, which help tell the story of how the microenterprise is doing. The WWVA statement may be an effective tool for companies trying to encourage innovation within the business and willing to share profits with internal entrepreneurs.

Table 1 compares the WWVA statement with two other approaches commonly used to help find and implement ways to increase value provided to customers.

Each method has a different focus, scope, and purpose. Value-chain analysis/supply chain costing is enterprise-centric, has an industry scope, and is used to optimize the value a company provides its customers by focusing on what it does best and letting other companies provide the rest. It measures a company's competitive advantage in relation to other companies. Customer lifetime value focuses on specific customers or customer segments and is used to increase profits by classifying customers based on the estimated net profit of their entire future relationship with the company. The goal is to identify and keep profitable customers or segments (e.g., lower fees,

TABLE 1: COMPARISON OF VALUE-CHAIN ANALYSIS, CUSTOMER LIFETIME VALUE ANALYSIS, AND WWVA STATEMENT

	VALUE-CHAIN ANALYSIS/ SUPPLY CHAIN COSTING	CUSTOMER LIFETIME VALUE	WWVA STATEMENT
FOCUS	Enterprise-centric	customer-centric	User-centric
SCOPE	Industry	customer	Microenterprise Ecosystem
PURPOSE	Identify ways to increase profits by optimizing firm's value provided to customers and let other companies provide the rest	Increase profits by identifying and managing most/least profitable customers or segments	Motivate and reward micro-units for maximizing value provided to customers via ecosystem
MEASURES	Competitive advantage in relation to other companies	Net profit of entire future relationship with individual customers (or customer segments)	Nonfinancial and financial measures of value provided to customers by micro-units
BENEFITS	<ul style="list-style-type: none"> • Better understand the company's competitive advantage and do what it is best at • Identify where value to customers can be increased (or costs reduced) • Better understand the company's linkages with suppliers, competitors, and customers • Helps operationalize the competitive strategy 	<ul style="list-style-type: none"> • Helps keep profitable customers (e.g., lower fees, extra services) • Helps turn unprofitable customers or segments into profitable ones or encourage them to go to competitors (higher fees) • Forces company to consider multiple marketing approaches 	<ul style="list-style-type: none"> • Facilitates decentralized decision making within an expected range of performance • Encourages converting customers from onetime purchasers to ongoing users • Motivates and tracks new product and service ideas, including those from other companies
LOWER EMPHASIS	<ul style="list-style-type: none"> • Nonfinancial measures of value added • Individual customer profitability • Microenterprise ecosystems 	<ul style="list-style-type: none"> • value added by other service providers • Nonfinancial measures of value added • Company-wide performance • Microenterprise ecosystems 	<ul style="list-style-type: none"> • Company-wide performance • Individual customer profitability

provide extra services) and turn unprofitable customers into profitable ones or offload them to competitors via higher fees, fewer services provided, and the like.

The WWVA statement, on the other hand, focuses on the users of a particular microenterprise ecosystem. Its primary purpose is to motivate and reward micro-units for maximizing the value they provide to users by reporting financial and nonfinancial measures of the value provided via the micro-units' ecosystem. The main benefits are facilitating decentralized decision making within an expected range of performance, encouraging the conversion of customers from onetime purchasers to ongoing users, and motivating new product and service ideas for users. Compared to the other methods, there's less emphasis on company-wide performance (as in value-chain analysis) or individual customer profitability (as in customer lifetime value).

HOW THE WWVA STATEMENT WORKS AT HAIER

There's a separate five-part WWVA statement for each microenterprise within the company. Table 2 provides an example of the WWVA statement for Haier's retail sales model for Xinchu, the networked refrigerator microenterprise, and provides definitions for each line item.

1. **User resources.** User resources is more specific than overall user traffic. This section includes interactive users, active users, and lifetime users. Interactive users are those who proactively participate in the design of their appliance product. Active users are those who have transactions in the ecosystem. Lifetime users are active users who become so "converted" to the community/ecosystem that they participate in the platform evolution to continually improve the ecosystem experience. One way they do this is via the online user community established by the microenterprise team.
2. **Sharing of profits.** This section reports the profit of the microenterprise and how it was shared among different players. It distinguishes between profit from hardware (appliance) sales and profit from ecosystem sales. It then shows how the profits were distributed to lifetime users, investors, enterprise team members, and other service providers.
3. **Revenues.** This section separates revenue from the different sources, including hardware, services, and ecosystem.
4. **Cost.** This section includes all costs traceable to the micro-unit, including production, salaries, the corporation's equity investment obligation, and typically a risk provision required by corporate against failure to meet future targets. It also shows the marginal cost of hardware and ecosystem computed by dividing the total cost of each by the number of active users. The goal is to decrease the marginal cost of each as the number of active users increases.
5. **Marginal income per user.** This section reports the average marginal income per active user, broken down into marginal income from hardware and from the ecosystem. The goal is to see marginal income per user increasing as the ecosystem expands and users buy more services.

IS A WWVA STATEMENT FOR YOU?

A WWVA statement is designed for companies that want to convert from traditional sales models (one-off sales transactions) to a user retail sales model where customers become ongoing users of services through open shared platforms, including services provided by other suppliers. Organizationally, it's for companies that want (or need)

TABLE 2: EXAMPLE OF WIN-WIN VALUE ADDED STATEMENT: XINCHU (NETWORKED REFRIGERATOR)

Items	Target in 2016	Target in 2017	Definition
1. User resources			Users who fully participate in the ecosystem and assist in its design. Achieve the common goal of user experience iteration.
a. Interactive users	300,000	10,000,000	Users who take part in whole design iteration process.
b. Active users	100,000	1,000,000	Total number of users who make reservations and presales via interactions.
c. Lifetime users	66	2,650	Users that continuously participate in platform interaction, transaction, and co-creation with continuous iteration of platform evolution.
d. User maker	100	50,000	Volume of user customization interactions.
2. Sharing of profits (RMB 10,000)			Added value capable of overturning profitability of traditional industries.
a. Profit from hardware	1,537	23,070	Profit from selling networked appliances (3a-4a)
b. Profit from ecology	4,340	148,040	Differential profit from ecosystem (3b-4b)
c. Total profit	5,877	171,110	2a+2b
d. Sharing ecosystem to ecosystem active users	1,899	61,792	The proceeds shared to all the players on the platform from the total ecological value created together via platform implementation.
e. Sharing to capital investors	1,140	38,887	The capital investors receive the proceeds based on the invested shares.
f. Sharing to enterprise team members	23	769	The microenterprise teams share the proceeds based on their investment. The other entrepreneurs/makers on the platform participate in the sharing of proceeds.
g. Total sharing of profits	3,062	101,448	2d+2e+2f
3. Revenues (RMS 10,000)			
a. Revenue from hardware	25,632	256,325	Revenue from selling networked appliances.
b. Revenue from ecosystem	7,940	152,000	Differential revenue from ecosystem.
c. Total revenues	33,572	408,325	3a+3b
4. Cost and marginal cost (RMB 10,000)			
a. Cost of hardware	24,095	233,255	Resource costs invested in user value for networked hardware. Includes variable costs of 1,800 and 7,000 respectively.
b. Cost of ecosystem	3,600	3,960	Resource costs invested in user value for ecosystem. All variable.
Total cost	27,695	237,215	4a+4b
c. Marginal cost of hardware	180	70	Variable cost of hardware (4a)÷ number of active users (1b) = (1,800 x 10,000)÷100,000=180. Shows marginal cost decreasing as number of active users increases.
d. Marginal cost of ecosystem	360	40	Variable cost of hardware (4b)÷ number of active users (1b) = (3,600 x 10,000)÷100,000=360. Again, Shows marginal cost decreasing as number of active users increases.
5. Marginal income per active user (RMB 10,000)			
a. Hardware marginal income per active user	2,383	2,493	[Revenue from hardware (3a) - variable cost of hardware (4a)] ÷ number of active users (1b) = ((25,632 - 1,800) x 10,000) ÷ 100,000 = 2,383.
b. Ecosystem marginal income per active user	434	1,480	[Revenue from ecosystem (3b) - variable cost of ecosystem (4b)] ÷ number of active users (1b) = [(7,940-3,600)x10,000]÷ 100,000=434. It shows marginal income per active user increasing as the ecosystem expands and users buy more services.
c. Total marginal income per active user	2,817	3,973	5a+5b

to create a more innovative culture and provide an incubator environment for employee ideas to flourish. If this describes your company, or you would like to propose this model to your company, try the following steps:

Step 1. Identify ways to convert customers into lifetime users via online services. Start small with a pilot study, and develop an action plan. One way to do this is through an "idea tournament." This is a structured brainstorming exercise where employees are formed into groups and try to create and develop high-potential ideas. Higher-level executives serve as judges by asking questions, giving feedback, and evaluating ideas. The format is flexible depending on the organization.

Step 2. Find outside partners, and make deals to develop a pilot ecosystem.

Step 3. Develop metrics to track user value. Examples include number of "converted" customers, number of user transactions and average transaction value, costs of providing the shared services, internal costs to foster the new enterprise, and external costs of creating an ecosystem. Identify metric owners and sources of information.

Step 4. Set targets and action plans for your new service(s)

Step 5. Execute the plans, and monitor the results using your own version of a WWVA statement.

CHANGE IS POSSIBLE

Haier's focus on user needs requires providing products tailored to those needs that will attract more users. Further, by providing a platform that starts with a home appliance transaction like purchasing a refrigerator, users on the platform can have access to a whole host of products and services. This ensures there will be continuous interactions with users and Haier to achieve a win-win situation for all the stakeholders on the platform.

Consistent with this new focus, Haier developed the internal WWVA statement, which combines financial and nonfinancial business data to monitor and drive value added by a microenterprise and its users. The main purpose is to motivate and reward micro-units for maximizing the value provided to users via an ecosystem. The WWVA statement is a user-centric tool at the microenterprise level within a larger company. It differs from traditional P&L statements by reporting how ecosystem profits are generated and shared among the users, partner firms, the entrepreneurial team, and the larger corporation. It differs from other value creation tools by focusing on

entrepreneurial microenterprises within the company. Further, it differentiates types of users, including key nonfinancial metrics of number of interactive users and active users, number of interactions by those users, and lifetime users who participate in the ongoing development of the ecosystem.

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