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SUMY NATIONAL AGRARIAN UNIVERSITY
ECONOMICS AND MANAGEMENT FACULTY

Public management and administration Department

QUALIFICATION WORK

Education Degree - Master

on: **Research on the Application of "Amoeba+OKR"
Business Management Model**

Completed: student of
073 «Management» (EP «Administrative Management»)

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SUMY NATIONAL AGRARIAN UNIVERSITY

Faculty Economics and Management
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TASK

on qualification work for student

Tan Mingren

1. Theme of Research on the Application of "Amoeba+OKR" Business Management Qualification Model work:

Supervisor Alina Mykhaylivna Brychko, PhD., Associate Professor

approved by the university from _____

2. Deadline for student completed project (work)

10th of March

3. Background to the project (work):

educational methodical manuals, monographs, textbooks on the subject of research, scientific publications, economic and financial statements for the period of 2021-2023

4. Contents of settlement and explanatory notes (the list of issues to develop):

By using literature analysis, Amoeba management method, OKR performance empowerment method, Amoeba+OKR management model method, case study method, and questionnaire survey method, the problems in the management of H Technology Company were analyzed and data was collected, and the Amoeba+OKR management model of H Technology Company was constructed. By integrating OKR performance empowerment into Amoeba's refined business management model, we aim to explore a set of business management models that are both in line with refined management and can stimulate personnel vitality and creativity.

5. Date of assignment:

20th of December 2023

CALENDAR PLAN

№	Title the stages of the degree project (work)	Date of performance project stages	Note
1	Definition and approval of the thesis, preparation of the plan - schedule of work	<i>December, 2023</i>	done
2	Selection and analysis of literary sources, the preparation of the first theoretical chapter	<i>December, 2023</i>	done
3	Preparation and presentation of draft of the first chapter of the thesis	<i>February 2024</i>	done
4	Collection and processing of factual material, synthesis analysis of application issues in the enterprise	<i>March 2024</i>	done
5	Making the theoretical part of the thesis, summarizing the analytical part	<i>April 2024</i>	done
6	Design options improve the research problem	<i>May 2024</i>	done
7	Completion of the project part of the thesis, design chapters	<i>May 2024</i>	done
8	Previous work and its defense review	<i>December, 01-02 2024</i>	done
9	Checking the authenticity of the thesis	<i>February, 20-28 2025</i>	done
10	Deadline for student completed the thesis	<i>March, 01 2025</i>	done
11	Defense of the thesis	<i>March, 27 2025</i>	done

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SUMMARY

Tan Mingren. Research on the Application of "Amoeba+OKR" Business Management Model.

Master's thesis in the specialty 073 «Management», EP «Administrative Management» SNAU, Sumy-2025- Manuscript.

The rapid development of global technological modernization is the theme of this era. How to improve the survival ability and adaptability of enterprises through innovative enterprise management models is a common problem faced by entrepreneurs and scholars. The Amoeba management model is a business model that involves the participation of all employees with a high sense of ownership. This business model decomposes the enterprise into several small units with a common corporate culture and management philosophy. Each unit manages and accounts for itself, and each unit works in a friendly and collaborative manner to improve market responsiveness and work together to achieve the goals of the technology company. To a considerable extent, it solves the problems in the management of large companies. OKR (Objectives Key Results), also known as the method of goals and key results, has the following advantages compared to KPI performance evaluation in high-tech IT enterprises: it can better stimulate employees' intrinsic motivation and tap into their creative potential; Can highly reflect the corporate culture, corporate strategy, leadership thinking patterns, unique management, and professional abilities of technology companies; Being able to focus on the limited resources of the technology company itself to make advantageous choices and achieve the optimal results for the technology company; Being able to respond agilely to customer and market demands, promoting a truly customer-centric approach, and enhancing the software products and solutions developed by technology companies to meet or even exceed customer needs; The possibility of creating a favorable environment for innovation and the courage to challenge, which can help technology companies achieve exponential growth. The "Amoeba+OKR" enterprise management model studied in this article is an exploration in this field. H Technology Company is a small and medium-sized private high-tech IT growth enterprise. If it can successfully build and implement the "Amoeba+OKR" enterprise management model to improve the creativity and overall operational efficiency of the enterprise, enhance its survival ability and adaptability, it will provide certain experience and reference for the management reform of high-tech enterprises.

Keywords: "Amoeba+OKR" business management model; Build; Performance empowerment; High tech enterprises

АНОТАЦІЯ

Тан Мінжень. Дослідження застосування моделі управління бізнесом Амєба+ OKR.

Магістерська робота зі спеціальності 073 «Менеджмент», ОП «Адміністративний менеджмент» СНАУ, Суми-2025 р. – Рукопис.

Швидкий розвиток глобальної технологічної модернізації є визначальною темою цієї епохи. Підвищення здатності підприємств до виживання та адаптації через інноваційні моделі управління є спільною проблемою, з якою стикаються як підприємці, так і науковці. Модель управління амєбою – це бізнес-модель, що передбачає участь усіх співробітників із високим рівнем залученості та відчуттям власності. Ця модель розбиває підприємство на кілька малих підрозділів, об'єднаних спільною корпоративною культурою та філософією управління. Кожен підрозділ самостійно керує своєю діяльністю та веде облік, а всі підрозділи працюють у дружній та співпраці орієнтованій манері для підвищення чутливості до ринку та досягнення спільних цілей технологічної компанії. Значною мірою ця модель вирішує проблеми управління великими компаніями.

OKR (Objectives and Key Results), або метод цілей і ключових результатів, має такі переваги порівняно з KPI у високотехнологічних ІТ-компаніях:

- краще стимулює внутрішню мотивацію співробітників та розкриває їхній творчий потенціал;
- високо відображає корпоративну культуру, стратегію компанії, стиль мислення керівництва, унікальний підхід до управління та професійні компетенції технологічних компаній;
- дозволяє сфокусувати обмежені ресурси ІТ-компанії на пріоритетних напрямках, що дає змогу досягати оптимальних результатів;
- сприяє швидкому реагуванню на потреби клієнтів і ринку, просуває по-справжньому клієнтоорієнтований підхід, а також покращує програмні продукти та рішення, розроблені технологічними компаніями, щоб відповідати або навіть перевищувати очікування клієнтів;
- створює сприятливе середовище для інновацій та сміливих викликів, що допомагає технологічним компаніям досягати експоненційного зростання.

Досліджувана в цій роботі модель управління «Амєба+OKR» є спробою впровадження такого підходу. Компанія H Technology є малим і середнім приватним високотехнологічним ІТ-підприємством, що динамічно розвивається.

Ключові слова: бізнес-модель управління «Амєба+OKR»; розширення можливостей продуктивності; високотехнологічні підприємства.

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INTRODUCTION

Relevance of the topic. With the continuous deepening of globalization and the rapid development of technology, small and medium-sized private high-tech enterprises in the growth stage urgently need to improve and enhance their business management models and levels to cope with the high uncertainty of the external environment, enhance their competitiveness, and maintain sustained growth. How to reduce costs, enhance employee vitality and creativity, improve overall business efficiency, and achieve a win-win situation for employees, organizations, shareholders, and society has become a common concern among private entrepreneurs.

Relationship with academic programs, plans, themes. Master's thesis is done according to the plan of research at Sumy National Agrarian University.

The aim of the thesis is: by organically integrating the Amoeba management model and OKR performance empowerment based on the characteristics of high-tech innovative enterprises, a set of management models that can achieve refined management and effectively activate employee creativity can be constructed.

Object is based on the Amoeba management model, OKR performance empowerment theory, and the historical background, taking H Technology Company as the research object, and according to the attributes of high-tech enterprises, this paper proposes the design of the "Amoeba+OKR" management plan for H Technology Company, the operation guarantee of the model, and the analysis of its advantages and disadvantages.

According to the purpose, *the main objectives of the study* were identified: Solve the numerous problems existing in the current situation of the operation and management of H Technology Company. Smoothly achieve the clarity of the enterprise strategy, promote the unity of employees' thoughts, cultivate talents with business awareness, form the internal driving force for continuous innovation, stimulate employees' vitality, comprehensive abilities and creativity, enhance the core competitiveness of the enterprise, and improve the level of customer service.

Realize the transformation of Y Technology Company from traditional operation and management to a modern operation and management mode that not only conforms to refined operation and management but also can stimulate the vitality and creativity of personnel, promote the sustained, rapid and stable development of H Technology Company, and guide H Technology Company to achieve its medium- and long-term business plans and visions.

The subject is about the theories, theories, and methods of enterprise management models.

Research methods: This paper will use Amoeba management method, OKR performance empowerment method, "Amoeba+OKR" management model method, combined with questionnaire survey method, etc., to sort out the core problems in the management of H Technology Company, analyze their reasons, construct a suitable "Amoeba+OKR" management model plan for H Technology Company, formulate corresponding implementation guarantee measures, improve the success rate of the "Amoeba+OKR" management model, enhance the implementation effect of the new management model, and promote the sustainable and stable development of H Technology Company.

Information base includes scientific works by domestic and foreign scientists in the problem area, national statistical report data, the publication of official and scientific journals, enterprise manufacturer's reporting information, international and Chinese scientific time conference materials.

Scientific novelty of the results. The provisions of that determine its scientific novelty and submitted for protection, are as follows:

- innovations in theoretical applications. Based on in-depth research on the Amoeba management model theory and OKR performance empowerment theory, as well as a review and analysis of the current management situation of H Technology Company, a set of management models suitable for the sustained and rapid development of high-tech IT enterprises is explored through the practice and application of the "Amoeba+OKR" management model in H Technology Company. The theoretical innovation of the application field that integrates Amoeba

management and OKR performance empowerment is explored; Integrating the business philosophy of H Technology Company into the "Amoeba+OKR" management philosophy, and implementing it into the daily work and life behavior of all employees, constructing a stable development business model suitable for H Technology Company, and enriching the theoretical application content of Amoeba management model. The practice and application of the "Amoeba+OKR" management model in H Technology Company have developed a set of OKR performance empowerment systems suitable for Amoeba operations, enriching the theory and connotation of OKR performance empowerment. The combination of Amoeba's refined business model and OKR performance empowerment system may explore new management theories and connotations.

- innovation in practical applications. At present, research on the management model of Amoeba mainly focuses on refined management and the division of organizational structure, with the aim of improving the internal management level of the enterprise. H Technology Company is a high-tech IT enterprise, and the development of technology companies highly relies on their innovation capabilities. This article explores a set of management models that not only conform to refined management but also stimulate personnel vitality and creativity by integrating OKR performance empowerment into Amoeba's refined management model. It adds case analysis to the case study of the "Amoeba+OKR" management model in mid to high tech IT enterprises and provides practical reference for similar enterprises in the same industry to implement the "Amoeba+OKR" management model.

The practical significance of the results is that the successful implementation of the "Amoeba+OKR" business management model can enhance the creativity and overall operational efficiency of enterprises, strengthen their survival adaptability, and provide specific experience and reference for the management reform of high-tech peer enterprises.

Personal Achievements: 1. Tan Mingren Research on the application of "AMOEB+OKR" business management model *Управління розвитком*

соціально-економічних систем в умовах війни російської федерації проти України: матеріали Міжнародної науково-практичної інтернет-конференції (м. Полтава, 13 лютого 2024 року). – Полтава : ПУЕТ, 2024. – С. 96-98.

2. Tan Mingren The application of incentive theory in enterprise management *Матеріали VI Міжнародної науково-практичної конференції "Модернізація економіки: сучасні реалії, прогнозні сценарії та перспективи розвитку" 18-19 квітня 2024 року.* м. Херсон – м. Хмельницький. 2024 – С. 168-172.

The structure and scope of work. Qualification work consists of an introduction, three chapters, conclusions and suggestions, a list of references, which consists of 60 titles. The main text is placed on 49 pages of analysis part, the work contains 8 tables, 15 figures.

CHAPTER 1

THEORETICAL BASIS OF THE "AMOEBA+OKR" BUSINESS MANAGEMENT MODEL

In 1963, Kazuo Inamori created the Amoeba management model in his own Kyocera Technology company, with the aim of achieving everyone becoming an operator, that is, all employees participating in the operation. Amoeba management consists of Amoeba philosophy and Amoeba practice, and is a management system based on reliable management philosophy, where each Amoeba is independently accounted for. Amoeba practical learning consists of two major modules: business accounting and amoebic organization division. Among them, business accounting can timely and intuitively enable operators to understand the actual operating conditions of technology companies and make correct business decisions; The division of Amoeba organization is based on factors such as the technology company's strategy, independent accounting, and appropriate length of service. It can not only cultivate excellent management talents, improve unit time efficiency, but also achieve the strategic goals of the technology company faster and better; The philosophy of business management is the foundation and guiding ideology of Amoeba's management system, which manages people's hearts and encourages employees to actively participate in Amoeba's operations, actively seeking real names, long-term benefits, and sustainable development, achieving sustained and stable development of technology companies, and promoting the progress of human society.

By empowering management, activating employee vitality and creativity, and continuously cultivating management talents who are consistent with the business philosophy of the operator, the enterprise can create high returns while achieving employee success, completely liberating the boss's management mode, and achieving the goal of everyone actively participating in management and building a high-yield and happy enterprise.

OKR, also known as Objectives and Key Results, is a new performance management method that achieves efficient performance management for innovative enterprises. In the early 1970s, in order to make up for the shortcomings of management by objectives (MBO) tools, "High Output Management" was proposed by then Intel CEO Gruffroy, which led to the creation of Intel OKR and its vigorous promotion within Intel Technologies, improving productivity and achieving high output; John Doerr introduced OKR to Google in the late 1990s, and with the help of Google's open, equal, and free cultural atmosphere, OKR played an innovative engine role at Google; After achieving great success at Google, OKR was quickly promoted to companies such as LinkedIn, Uber, Oracle, MongoDB, Twitter, Zynga, and has now gained attention from high-tech and innovative enterprises. [1] In recent years, with the successful implementation and application of OKR performance empowerment in innovative enterprises such as ByteDance, Huawei and Alibaba, OKR performance empowerment has become popular in China.

Research and Development of the Amoeba Business Management Model

In 1963, Kazuo Inamori created the Amoeba management model in his own Kyocera Technology company, which consists of Amoeba management philosophy and practical learning. By applying this business management model, Kyocera Technology Company quickly developed from a small technology company with dozens of employees to a group technology company with tens of thousands of employees, and maintained continuous profitability for more than 60 years, constantly writing the myth of Inamori Kazuo's business management. Kazuo Inamori is a practitioner of Happiness Enterprise, using the Amoeba management model to personally bring Kyocera and KDDI into the Fortune Global 500; In just over a year, without leading any team to Japan Airlines, he personally rescued the bankrupt and rebuilt Japan Airlines through the Amoeba management model, and created the best profit of 188.4 billion yen in Japan Airlines' history. [2]

After studying the Amoeba management mode and Kazuo Inamori's management philosophy, David Yong (1997) pointed out that compared with material rewards, employees who achieve spiritual satisfaction are more passionate

and creative, more loyal to the enterprise, and more willing to take the initiative to participate in the operation of the enterprise.[3]

Qin Wenzhao (2011) conducted a study on the Amoeba management mode and proposed that enterprises should give employees full trust and authorization, enabling all employees to take the initiative to participate in business operation activities. By integrating Amoeba management accounting with the PDCA cycle and implementing transparent management, enterprises can stimulate employees' enthusiasm, create an environment where everyone is an operator, continuously unleash their own potential. In this way, employees can achieve their personal goals while also helping the enterprise to achieve its business objectives.[4]

Meng Chen and Yu Zhiyi (2014) conducted a study on the Amoeba management mode from the perspective of small and medium-sized enterprises in China. They pointed out that the management mode of Chinese enterprises needs to be designed and constructed according to the actual situation of the enterprises themselves to create a management mode that suits the enterprises. It is very difficult to achieve success by simply applying the management modes that have been successful abroad. It is essential to combine social factors such as China's politics, economy, law, and culture, and according to the specific situation and development stage of the enterprise, to construct an Amoeba management mode with Chinese characteristics. This is the absolute truth.[5]

Xu Jinze and Yi Yanxin (2014) conducted a study and analysis taking the FD Company as an example. They believed that the Amoeba management mode can respond quickly to the changes in users' needs, enable everyone to consciously participate in the operation, and at the same time cultivate talents with management awareness, which can help Chinese enterprises enhance their core competitiveness. However, there are significant cultural differences between China and Japan, and there are also large gaps in the enterprise development stages and management levels. Therefore, it is necessary to localize the Amoeba management mode in China, rationally construct the Amoeba organizational system according to the specific

situations of Chinese enterprises, and promote the healthy and rapid development of Chinese enterprises. [6]

Chen Xiaohan (2015) dissected and studied the management accounting within the Amoeba management mode, and constructed a management accounting model with the goal of "maximizing sales and minimizing costs" and a refined management mode with the control of the cost per unit time of the Amoeba as the core. [7]

Ding Juan (2016) pointed out from the perspective of management innovation that dividing a complete enterprise into multiple units that can conduct independent accounting is conducive to the enterprise's better realization of economic benefits. Guided by the management philosophy, this model enables all employees to share the vision, mission, and values, and implements highly transparent management. By creating a favorable business atmosphere, it continuously promotes the innovation of enterprise management. [8]

Chen Hong (2017), through the exploration of the application of the Amoeba management mode in the service industry, believed that by introducing the Amoeba management mode and implementing refined cost control, the goal of maximizing sales and minimizing costs can be achieved. Through the introduction of the Amoeba management philosophy, all employees are encouraged to participate in the operation, achieving a win-win situation for employees, the enterprise, and society, and constructing a happy enterprise. [9]

Li Xiaofang and Luo Mengdie (2018), in order to provide reference opinions on whether Chinese enterprises are suitable for and how to give play to the role of the "Amoeba management mode", used the SWOT analysis method to analyze the Amoeba management mode and identified the advantages, disadvantages, opportunities and challenge factors of the Amoeba management mode. [10]

Xie Dandan (2018) concluded through the case analysis of Jiuxian.com that integrating the management philosophy into the operation mechanism is the foundation of the success of Amoeba management. By constructing the "philosophy + abacus" model, it is possible to achieve management based on the heart, altruistic

operation, talent cultivation, full participation of all employees, and cyclic improvement. In fact, running an enterprise is about winning the hearts of employees and cultivating talents. [11]

Hong Meng (2018) analyzed through the example of management accounting and pointed out that in China, the academic research and practice of enterprise management models often stay at the level of "techniques" while neglecting the "principles". The Amoeba management philosophy is also known as the "principles" of management, and the practical knowledge of management is also known as the "techniques" of management. Under the guidance of the "principles", the application of the "techniques" is carried out. Without the "principles", there can be no "techniques"; if only focusing on the "techniques", some achievements may be obtained in the short term, but ultimately it is impossible to achieve great success. [12]

Wang Jiaqi (2018), in the study on optimizing the employee incentive mechanism of innovative enterprises under the Amoeba management mode, believed that the incentive of innovative enterprises has shifted to focus on employees' innovation incentive. By introducing the Amoeba management mode, employees' innovation potential can be fully tapped, their satisfaction can be improved, thus effectively enhancing the incentive effect and improving the innovation ability and competitiveness of the enterprises. [13]

Wang Xiaojing (2018) proposed the implementation conditions for improving the Amoeba management mode from five dimensions: promoting the development of the internal accounting system towards refinement through the internal transaction mechanism, strengthening the informatization construction of the enterprise to enhance its digital support capabilities, reasonably dividing the Amoeba organizations to improve the enterprise's flexibility, cultivating the management awareness of all employees to enhance the enterprise's management level, and selecting scientific risk identification and assessment methods to improve the literacy of risk awareness. These measures aim to stimulate the vitality of the

entire organization under the Amoeba management mode, enhance the enterprise's flexibility, and improve its core competitiveness. [14]

Zhan Chengkun (2019), through the case analysis method, concluded that Amoeba management is about "managing people's hearts". The problems existing in enterprise management are divided into "problems that can be solved with money" and "problems that cannot be solved with money", with the latter accounting for more than 50%, which need to be solved by managing people's hearts. Through the "Kongba" (a kind of communication activity), it serves as a bond for candid communication between the bosses and employees of technology companies. Employees open their hearts to each other, narrowing the distance between them. Thus, through behavior guidance, corporate culture and management concepts are infiltrated, enhancing the sense of companionship, improving team cohesion, and promoting the efficient development of the enterprise. [15]

Zhao Junyan (2019), through event interviews and the induction method, proposed that based on the responsibility-right-interest matching model, the transformation from a functional organizational structure to an enabling organizational structure should be achieved. This can quickly transmit market pressure to the relevant internal links of technology companies, and enhance the enterprises' ability to respond to changes in the market and the external environment. [16]

Li Haixia (2019) took the capital department of Legend Capital as an example to establish the Amoeba management mode, reconstruct a transparent and quantifiable performance management system, and improve the performance of employees. [17]

Wang Tao (2019), through the research on the Amoeba management mode, pointed out that by dividing a large enterprise organization into several small organizations capable of independent accounting, the enterprise can return to the state of "small organization with great energy" and the "start-up period", thus activating the vitality of the enterprise. [18]

Gan Chaohong and Qiao Zhuojun (2019) explored the regeneration path of Japan Airlines. Kazuo Inamori went alone and, relying on the Amoeba management mode, successfully relisted Japan Airlines, which was on the verge of bankruptcy, in just two years and created the best operating performance in its history. The Amoeba management mode has its unique features and has injected fresh blood into the long-term development of Japan Airlines. [19]

In the 1980s, in order to improve the production efficiency of enterprises, Grove pioneered OKR at Intel Technologies and vigorously promoted it within the company, achieving high output; Later, OKR was gradually promoted to companies such as Google, and with the support of an open, equal, and free cultural atmosphere, OKR played a role as an innovation engine. In recent years, many experts, scholars, and entrepreneurs have compared OKRs with KPIs and believe that OKRs will inevitably replace KPIs in the fields of innovation and collaboration. [20]

Liang Yunyan (2015) conducted an applied research on the embedding of OKR into the performance management of small and medium-sized enterprises. She believed that for many small and medium-sized enterprises in China, by applying OKR, it is possible to further improve the efficiency of enterprises, stimulate the innovative potential of employees, and reduce the management costs of enterprises. [21]

Yang Linjie and Zhang Xinyue (2015), through the case analysis of China Mobile, concluded that creating OKR with Chinese characteristics to avoid the "inadaptability" that occurs when Western management ideas are introduced into China, greatly streamlining assessment indicators, and rationally optimizing KPIs can activate the creativity of teams and guide enterprises to return to the essence of value creation. [22]

He Lei (2017), from the dimension of the Internet knowledge economy and through the internal implementation case of Google's OKR, believed that in the digital age, innovation and individuality are the main themes of this era, and OKR performance empowerment is in line with the development trend. [23]

Zhou Shaoren, Tang Qiang, Ge Xuehong, and Qu Bin (2020) conducted a study on the value of the OKR concept in project management from the perspective of project management. Taking a certain project as an example, they verified that OKR is an efficient management mechanism. It enables the team to focus more on goals and key results, stimulates the team's enthusiasm and creativity, and improves the level and efficiency of enterprise project management. [24]

The overall framework of the "Amoeba+OKR" business management model is based on the "Amoeba+OKR" business management philosophy, with Amoeba's "people-oriented" accounting system, Amoeba's organizational system, and OKR's performance empowerment system as the axis and link. It constructs a modern business management model with "strugglers as the foundation" that not only conforms to refined business management but also stimulates personnel vitality and creativity - the "Amoeba+OKR" business management model. The overall logic diagram of the "Amoeba+OKR" business management model is shown in (figure 1.1):

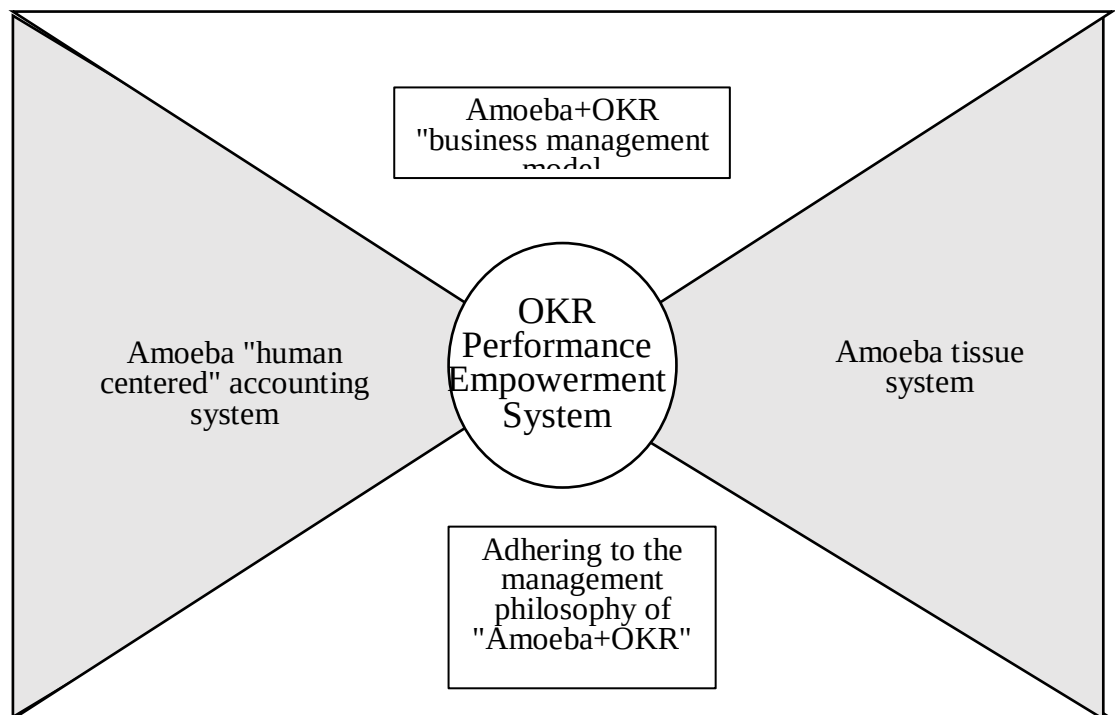


Figure 1.1 - General Logic Diagram of the "Amoeba+OKR" Business Management Model

Source: based on published papers

The organizational structure of Amoeba+OKR can be divided into three levels: strategic, tactical, and combat. The strategic level is a whole and provides direction for the construction of Amoeba+OKR organization. The strategic level includes two units: the Business Planning Department and the Business Management Department. The Business Planning Department has four major functions: industry research and development planning, enterprise business model research, enterprise business model research, and enterprise new business incubation. The Business Management Department has four major functions: business plan management, business data analysis, organizational performance management, and process and system management.

At the tactical level, it is a local unit with departments or subsidiaries as the main body, which formulates specific execution tactics for subordinate Amoeba based on the overall strategy of the technology company, and promotes the achievement of the overall strategic goals of the technology company. It can be divided by customer, product, region, combination of product and region, project, etc. The lowest level team is the specific combat unit, which is the foundation and guarantee for achieving the "Amoeba+OKR" goals, departmental goals, and strategic goals of the technology company.

The People-oriented Business Accounting System of "Amoeba + OKR"

Build a human centered accounting system that considers personnel as the masters of their own affairs and respects employees, focuses on value, and emphasizes moderate costs. This is fundamentally different from traditional management accounting, which focuses on cost reduction. Humanistic business accounting is in line with the current era of high knowledge economy, with the goal of promoting and stimulating people's knowledge and wisdom, creating added value, and highly consistent with the activation of people's self drive advocated by OKR performance empowerment.

The "Amoeba+OKR" business management model integrates humanistic accounting into the daily operations of the enterprise, enabling every employee to pay attention to the overall business situation of the enterprise. This not only enables

everyone to actively participate in the operation, but also stimulates the enthusiasm and vitality of employees, fully creating a good working atmosphere.

The Performance Empowerment System of "Amoeba + OKR"

OKR performance empowerment is a rigorous thinking framework and continuous disciplinary requirements that enable companies to better focus on strategic goals, concentrate resource allocation, and align team goals and management methods. [25] OKR performance empowerment is based on Drucker's modern management philosophy, and its core is to stimulate people's potential. The key is how to motivate employees to drive themselves and unleash their potential. By fully discussing and aligning KR during goal setting, we can avoid blindly pushing goals and better clarify how the strategy will be implemented. [26]

Currently in the digital age [27], the external environment of enterprises is uncertain and cannot remain in the era of "managing" employee performance. Instead, they should upgrade to the perspective of "empowering" to help employees achieve better performance together. Therefore, based on the Amoeba business management model, a set of OKR performance empowerment plans is constructed to decouple goals and performance evaluation, unload the heavy assessment burden on employees, and enable them to go into battle lightly. In the process of achieving goals, they only need to focus on the goals without worrying about gains and losses, always concerned about how much they can score. The overall design concept is to introduce the "struggler oriented" concept, establish the goal of "stimulating employees' intrinsic motivation", and build three supports: "OKR empowerment management, coach style performance coaching, and technology-based company management platform". Shift the focus of motivation from external to internal, from "managing" and "controlling" employees to "empowering" employees, stimulate employees' subjective initiative, enhance their work interest, create a relaxed working atmosphere, and help employees unleash their greater potential. Deepen the concept of "putting the strugglers first", reconstruct the individual cognition and thinking patterns of technology company bosses, management and management personnel, and stimulate the potential of middle and senior management personnel.

In the digital age, "creative elites" are the creators of great products and the ultimate weapon for technology companies to maintain long-term prosperity. [28] Therefore, the focus of performance in modern business management models is no longer solely on performance evaluation, but refers to a new type of performance management method called performance empowerment, which aims to stimulate employees' intrinsic motivation while giving them sufficient autonomy and space to unleash their creativity and autonomy. Performance empowerment enables companies to shift their focus from performance results to process management and employee intrinsic motivation, from external driving to internal empowerment, that is, from benefit driven performance results to satisfying intrinsic motivation empowerment. In the digital age, the most important aspect of management is to make people meaningful, activate employees' potential and creativity, and creatively create value, which is the greatest motivation for employees. [29] Transitioning from performance control based on inheritance to performance empowerment, promoting organizational members to continuously transform from competence to creativity, achieving the sublimation from individual value to collective wisdom, and managing today's high uncertainty. [30]

OKR performance empowerment requires employees to step out of their "comfort zone" and ideally reach their "limit zone", encouraging the setting of ambitious goals. Therefore, before implementing OKR, enterprises need to establish corresponding management mechanisms to address ongoing incentive issues. The Amoeba management model that advocates "everyone is a business operator" is the best choice. The Amoeba business management model divides technology companies into several business units, and obtains incentives and driving force through fully empowering operations and sharing the team's operating profits, allowing employees to continue to exert their sense of ownership in management and constantly stimulate their vitality and creativity. OKR performance empowerment can be well applied to Amoeba's business management model and human resource structure, and can be organically combined with humanistic accounting management, suitable for stimulating employee potential and continuous

innovation. OKR performance empowerment effectively inspires all employees to identify with the company's business philosophy and strategy, generates internal momentum for self adjustment and creativity enhancement, and integrates the driving force for both the company and individuals to move forward.

CHAPTER 2

ANALYSIS OF THE CURRENT MANAGEMENT SITUATION OF H TECHNOLOGY COMPANY

2.1 Overview of H Technology Company

The company has more than 180 employees and 153 technical personnel, including 58 middle and senior R&D engineers. It has a product planning center, a software and hardware R&D center, a security experience business unit, a system integration department, a data operation and maintenance department, a marketing center, a finance department, a human resources department, an administrative department, and a public relations department. The company adopts a traditional functional organizational structure.

Current situation of business management of H Technology Company

(1) Current situation of business indicators

At present, the company's business model is single, performance evaluation is outdated, business concepts are outdated, operators have vague concepts of business reports, lack innovation, and low profit margins. The use of KPI assessment cannot activate employee vitality and creativity, and the production department head has weak business awareness and lacks accounting awareness. The established assessment indicators have weak correlation with enterprise profits, which can easily lead to the inability to achieve the annual revenue and profit set at the beginning of each year

The lubrication indicators are detailed in Table 2-1. Although the company's annual operating revenue has been increasing from 83.5 million yuan in 2022 to 98 million yuan in 2024, the total profit has remained stagnant or even experienced negative growth, indicating that the company's cost control is not ideal, with significant annual growth exceeding the growth rate of operating revenue.

Table 2.1 - Operation of H Technology Company In 2022-2024

Unit: 10000 yuan							
2024 Business Responsibility System Task Book		2022		2023		2024	
operating revenue	Total profit	operating revenue	Total profit	operating revenue	Total profit	operating revenue	Total profit
10000	600	9800	476	9000	462	8350	480

Source: Data collection

The operating revenue and total profit for 2024 have not been completed, with a revenue gap of 2 million yuan and a total profit of only 79.3% of the task book. To stop the trend of declining profits, in addition to appropriately controlling and reducing costs, the focus should be on how to improve the innovation capability of the enterprise

The revenue of H Technology Company from 2022 to 2024 is summarized from three dimensions: self-developed products, system integration products, and data operation and maintenance services. Please refer to Table 2-2 for details.

Table 2.2 - Revenue Composition Of H Technology Company In 2022-2024

Unit: 10000 yuan								
2024			2023			2022		
Indepen dent research Product Launch	System integrat ion product s	Data operatio n and mainten ance services	Indepen dent research Product Launch	System integrat ion product s	Data operatio n and mainten ance services	Indepen dent research Product Launch	System integrat ion product s	Data operatio n and mainten ance services
2996	5432	1372	2845	4570	1585	3000	3500	1850
30.6%	55.4%	14.0%	31.6%	50.8%	17.6%	35.9%	41.9%	22.2%

Source: Data collection

From the table, it can be seen that the proportion of revenue from 2022 to 2024 has been decreasing year by year, with self-developed products decreasing from 35.9% in 2022 to 30.6% in 2024. The amount of self-developed products has basically not increased or even shown negative growth, indicating that the company's innovation

ability needs to be improved. The improvement of company performance mainly relies on outsourcing third-party system integration projects.

The operating revenue of H Technology Company in 2024 mainly consists of three parts: self-developed products, system integration products, and data operation and maintenance services. The self-developed products include cable tunnel comprehensive monitoring system, distribution intelligent operation and maintenance system, safety education and sensory training system, intelligent voice communication system, broadband measurement system, and safety supervision and operation control system. Please refer to Table 2-3 for details

Table 2.3 - Composition Of Specific Operating Revenue Of H Technology Company In 2024

Unit: 10000 yuan							
self-developed products						System integration products	Data operation and maintenance service
Integrated monitoring system for cable tunnel	Intelligent operation and maintenance system for power distribution	Safety Education Sensory Training System	Smart voice communication system	Broadband measurement system	Safety Supervision Operation Control System		
476	392	910	378	364	476	5432	1372

Source: Data collection

From the table analysis, it can be concluded that the company's independently developed products have relatively scattered operating income. The highest operating income is 9.1 million yuan for the safety education sensory training system, and the lowest is 3.64 million yuan for the broadband measurement system; The distribution of revenue amounts is relatively even, and the revenue of a single system is relatively low, indicating that the company lacks competitive flagship products.

(2) User characteristics and requirements

At present, the users of H Technology Company are mainly concentrated in State Grid, which is a typical industry customer. Its characteristics are that companies in

various provinces, cities, and even counties have individual needs. Moreover, as State Grid belongs to the social public service industry, it has high requirements for the response speed of demand.

2.2 Analysis of the Business Management Survey Questionnaire of H Technology Company

In order to gain a more comprehensive and authentic understanding of the current management situation and problems of H Technology Company, a questionnaire survey and interviews were conducted. Firstly, design a questionnaire and distribute it through the H Technology company's online platform. Employees will answer anonymously to ensure that relatively objective and truthful data is obtained; At the same time, conducting discussions and interviews based on the survey questionnaire data can make communication more targeted and effective, deeply explore relevant information, and make accurate diagnoses of the current management level and existing problems of the enterprise.

The design of the satisfaction survey questionnaire for H Technology Company's management mainly includes five parts: the company's management mode questionnaire, the company's strategy questionnaire, the organizational management questionnaire, the performance evaluation questionnaire, and the company's accounting system questionnaire. The company's business management model questionnaire covers four dimensions: whether the company's business management model meets the company's development requirements, whether employees are clear about and agree with the company's vision, mission, and core values, the degree of achievement of "always customer-centric, quickly responding to customer needs, and truly creating maximum value for customers", and the satisfaction of the company's working atmosphere and innovation atmosphere. The company strategy questionnaire covers four aspects: whether the company's strategy is clear, whether the company's mid-term and long-term goals are recognized and clear, the necessity of understanding the technology company's strategy, and the problems the company

faces in strategic management. The organizational management questionnaire includes six aspects: whether the current organizational structure of the company meets the development needs of the current stage, whether the current job settings of the company are reasonable, whether there is a phenomenon of buck passing between departments, the reasons for the phenomenon of buck passing between departments, whether it is found that there is no matching authority for work within the scope of responsibilities, and an evaluation of the standardization of the current process system of the company. The performance appraisal questionnaire mainly includes five dimensions: understanding of the current performance appraisal system of the company, how to evaluate the current performance appraisal system of the company, your satisfaction with the current KPI appraisal of the company, whether the performance appraisal indicators of your position are reasonable, and whether you have communicated with superiors to achieve better work performance. The company's accounting system questionnaire covers the degree to which the existing accounting system meets the company's development requirements, as well as the clarity of the company's or department's or project team's existing operating costs, performance, and profits.

This questionnaire survey is conducted by the Human Resources Department of H Technology Company, and the survey targets all employees of the company. A total of 182 questionnaires were distributed in this survey, and 182 were collected, with a response rate of 100%. Except for questions 8 and 12 (multiple-choice), the rest of the questionnaire survey content options are sorted from A to E according to the degree of goodness or badness and assigned values in order of 5-1 points, with 5 points representing the best and 1 point representing the worst. The final results of the questionnaire survey are reflected by the number and percentage of participants in each option of each question, as well as the average score of each question (which is proportional to the degree of goodness or badness). The specific results of this survey are as follows:

Table 2.4 - General Results Of The Questionnaire On The Operation And Management Of H Company (in percentage)

№	Questions	A	B	C	D	E	average
1	The degree to which the company's business management model meets the development requirements of the	15(3.6)	32(7.8)	144(35.0)	196(47.6)	25(6.1)	2.26
2	The level of clarity and agreement among employees regarding the company's vision,mission,	5(1.2)	48(11.3)	135(31.8)	224(52.8)	12(2.8)	2.33
3	The degree of achievement of always putting customers at the center, responding quickly to	30(6.8)	52(11.7)	168(37.8)	174(39.2)	20(4.5)	2.44
4	Satisfaction with the working and innovative atmosphere of the company	10(2.2)	64(14.0)	189(41.4)	186(40.7)	8(1.8)	2.51
5	Clarity of company strategy	25(5.9)	64(15.1)	108(25.5)	202(47.8)	24(5.7)	2.32
6	Recognition and clarity of the company's mid-term and long-term goals	60(10.0)	236(39.2)	258(42.9)	46(7.6)	2(0.3)	3.31
7	The necessity of understanding the strategy of technology companies	715(82.1)	156(17.9)	0	0	0	4.79
8	The organizational structure is in line with the company's level of	15(2.7)	168(30.3)	309(55.7)	58(10.5)	5(0.9)	3.05
9	The reasonableness of the company's job positions	10(1.8)	156(28.4)	315(57.3)	66(12.0)	3(0.5)	3.02
10	The degree of buck passing and buck passing between	195(30.5)	208(32.6)	168(26.3)	66(10.3)	2(0.3)	3.51
11	Matching degree of job responsibilities and permissions	30(7.1)	60(14.3)	99(23.5)	208(49.4)	24(5.7)	2.31
12	Evaluation of the Standardization of the Process System	15(3.2)	48(10.4)	201(43.5)	196(42.4)	2(0.4)	2.54
13	Understanding of the current performance	85(15.82)	144(26.72)	168(31.2)	138(25.6)	4(0.72)	2.96
14	How to evaluate the current performance appraisal system of a company	15(3.7)	20(4.9)	135(33.1)	218(53.4)	20(4.9)	2.24
15	Current satisfaction with KPI assessment	5(1.3)	12(3.0)	105(26.6)	258(65.5)	14(3.6)	2.16
16	Are the performance evaluation indicators for your position reasonable	15(3.9)	20(5.2)	69(17.9)	262(67.9)	20(5.2)	2.12
17	Have you communicated with superiors in order to achieve better work	80(16.6)	112(23.3)	129(26.8)	130(27.0)	30(6.2)	2.64
18	The degree to which the existing accounting system meets the company's	15(3.4)	28(6.4)	183(42.0)	198(45.4)	12(2.8)	2.4
19	The clarity of the existing operating costs, performance,and profits of	10(2.4)	20(4.8)	138(33.2)	238(57.2)	10(2.4)	2.29

Source: Data collection

The data in Table 2.4 Overall Results of the H Technology Company Business Management Survey Questionnaire truly reflects that the satisfaction with H Technology Company's business management is very unsatisfactory. The existing business management model is seriously unsuitable for the company's development requirements, unable to respond quickly to customer needs, and hindering the company's healthy development; The company's strategy is unclear and lacks promotion, leading to confusion among employees about the company's medium - and long-term goals; At present, the traditional functional organizational structure is no longer suitable for the development needs of the company, resulting in a serious situation of departmental buck passing and affecting the operational efficiency of technology companies; The current KPI performance evaluation system of the company has low employee recognition, and the promotion and implementation are not in place, resulting in ineffective motivation of employees; The existing company accounting system is unable to quickly and accurately present the operating costs, performance, and profits of the company, departments, and project teams, which dampens employees' business enthusiasm and affects the company's operational efficiency.

(1) Implementation and Analysis of the Questionnaire on the Management Model of H Technology Company

According to the survey data on the degree to which H Technology Company's management model meets the company's development requirements, the vast majority of employees believe that the company's existing management model is no longer compatible with its development. It is believed that the total number of employees who meet, do not meet, or completely do not meet the requirements is as high as 171, accounting for over 88.5%, which seriously hinders the company's sustained and stable development.

Figure 2-3 clearly shows that the implementation level of H Technology Company's "always customer-centric, quickly responding to customer needs, and truly creating maximum value for customers" is very pessimistic, unable to quickly

respond to customer needs, unable to substantially support customer-centric, and unable to truly create maximum value for customers.

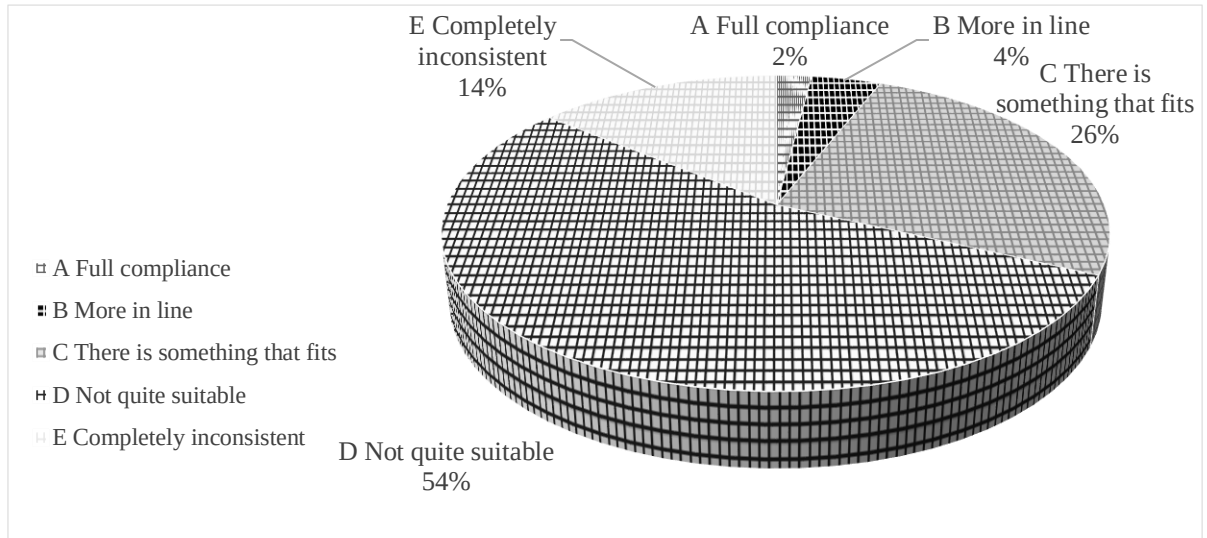


Figure 2.2 - The Operation and Management Mode Meets The Development Requirements Of H Company

Source: Data collection

The company's management needs to attach great importance to this, analyze the underlying reasons, and make adjustments.

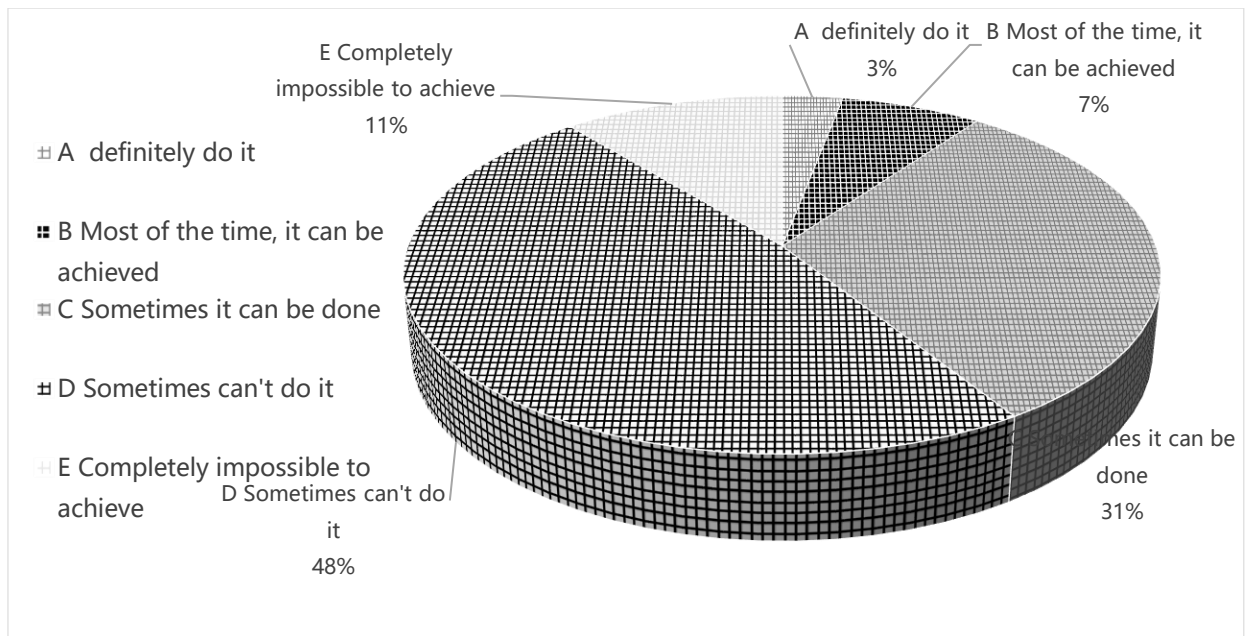


Figure 2.3 - The Realization Degree Of "Always Taking Customers As The Center, Quickly Responding To Customers' needs, And Truly Creating The Maximum Value For Customers"

Source: Data collection

(2) Implementation and Analysis of H Technology Company's Strategic Questionnaire

It is clear from the clarity of H Technology Company's strategy that the employees of Technology Company have a very poor understanding of the company's strategy. As many as 161 people, accounting for more than 88%, are basically unaware of the company's strategy, which will affect the sustainable and healthy development of H Technology Company.

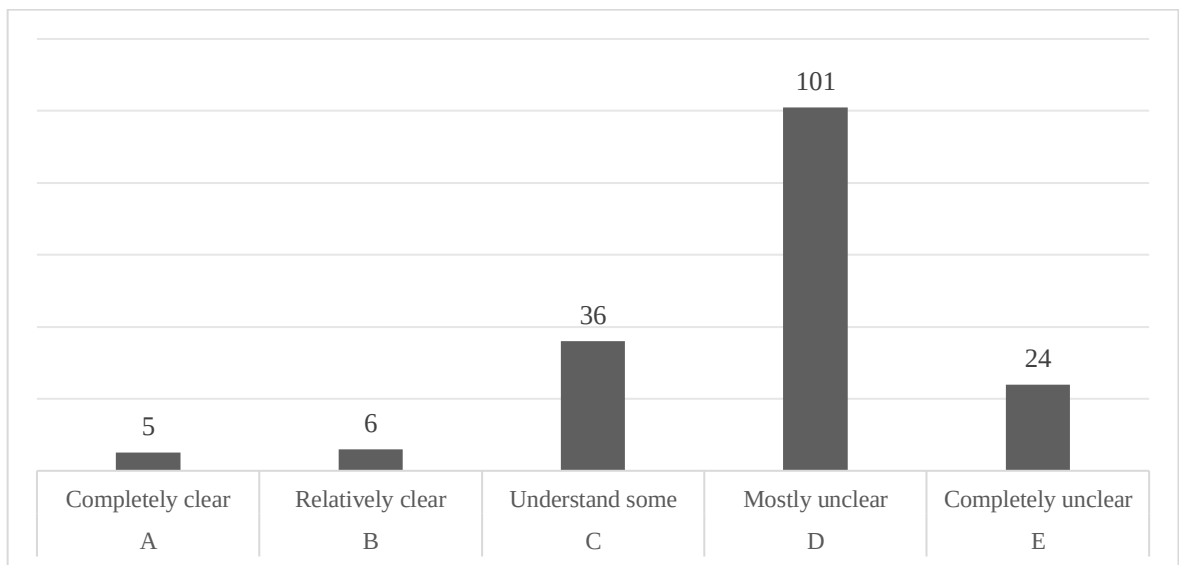


Figure 2.4 - Strategic Clarity Of H Technology Company

Source: Data collection

The level of identification and clarity of mid-term and long-term goals of H Technology Company: According to the survey results, due to the lack of understanding of the company's strategy and mid-term and long-term goals among H Technology Company employees, their identification with the company's mid-term and long-term goals is very low, with a total of 111 people, accounting for over 60%.

According to the survey data, it is very important for every employee of H Technology Company to fully understand the company's strategy. The company's strategy determines the organizational structure, and the organizational structure determines the execution capability of the technology company.

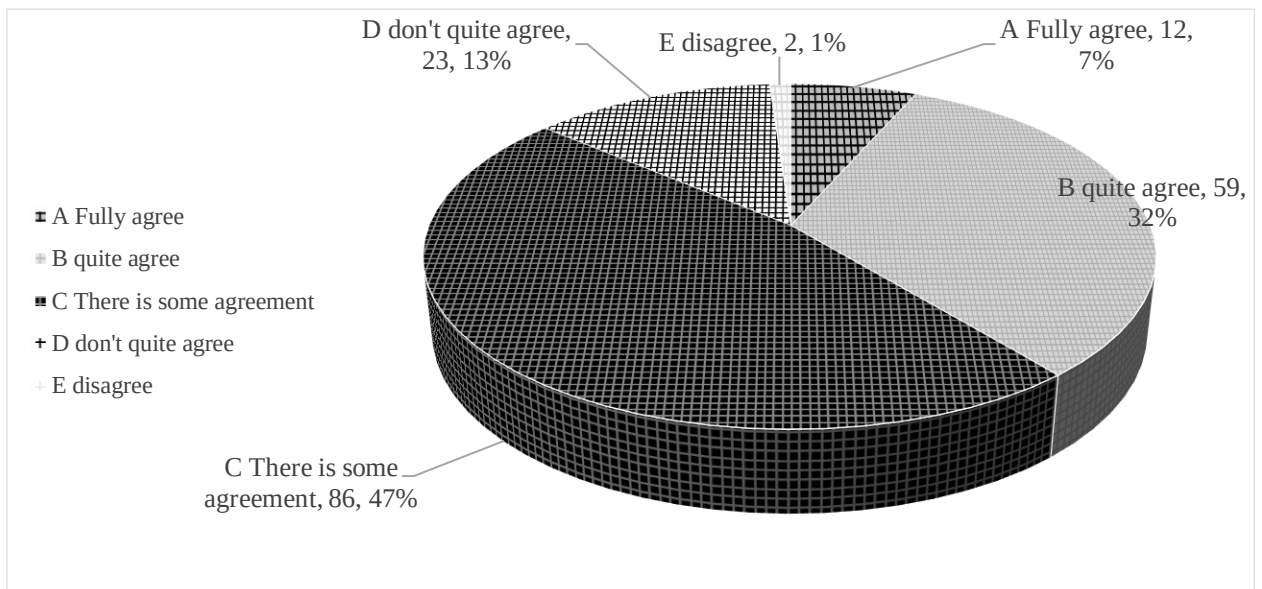


Figure 2.5 - Recognition And Clarity Of Medium And Long Term Goals Of H Technology Company

Source: Data collection

Clear company strategy can be seen and all employees can identify with it, which directly affects the development status of the company.

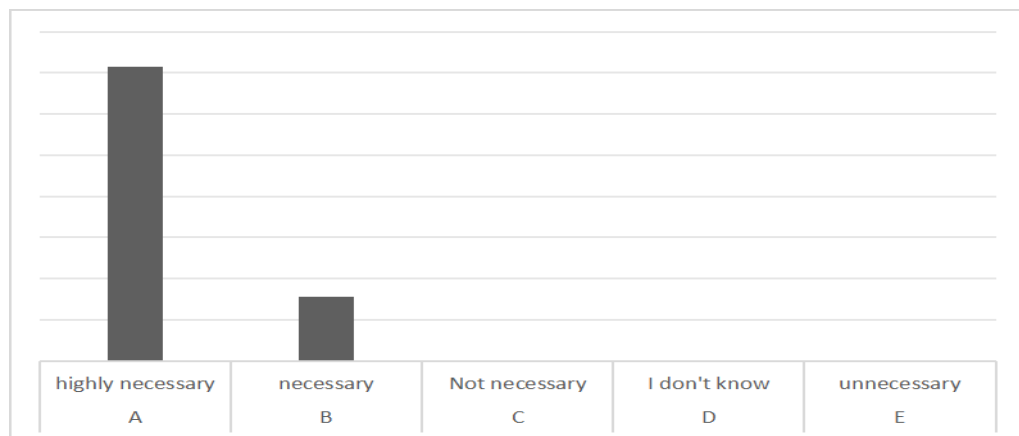


Figure 2.6 - Understand The Necessity Of H Technology Company's Strategy

Source: Data collection

(3) Implementation and Analysis of Organizational Management Questionnaire

137 employees of H Technology Company believe that the current organizational structure of the company does not meet the development needs of the current stage and needs to be adjusted according to business development, indicating the urgency of the company's organizational structure adjustment.

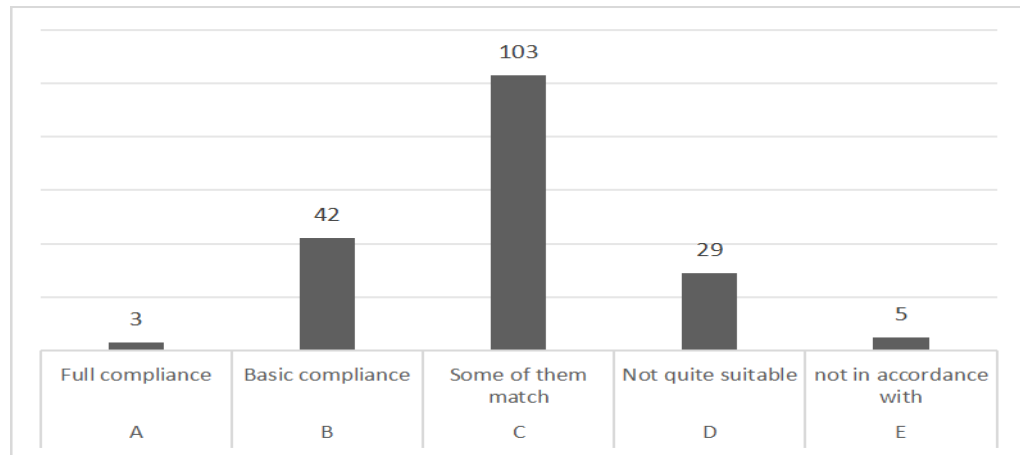


Figure 2.7 - The Organizational Structure Is In Line With The Development Of H Technology Company

Source: Data collection

Figure 2-8 clearly shows that there is a widespread phenomenon of buck passing among various departments of Y Technology Company, which will hinder the healthy development of H Technology Company. The company's management needs to attach great importance to it, analyze the underlying reasons, and carry out reforms.

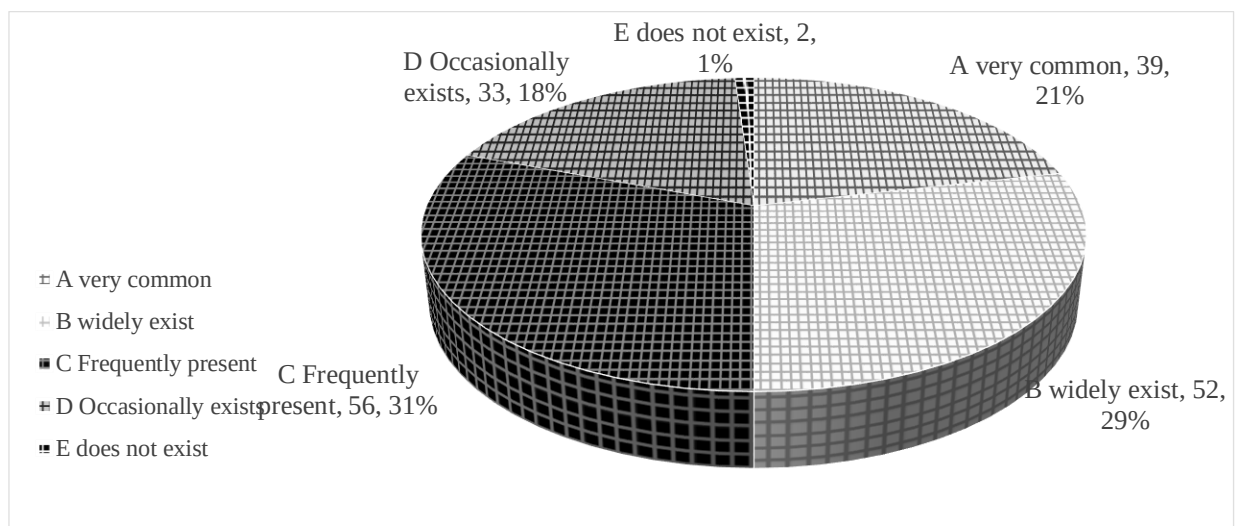


Figure 2.8 - The Degree Of Buck Passing And Wrangling Among Departments Of H Technology Company

Source: Data collection

The survey data shows that H Technology Company often lacks matching permissions for work within its scope of responsibilities, resulting in inefficient work. Either they consult with their leaders for everything, or they temporarily pause and wait for their instructions.

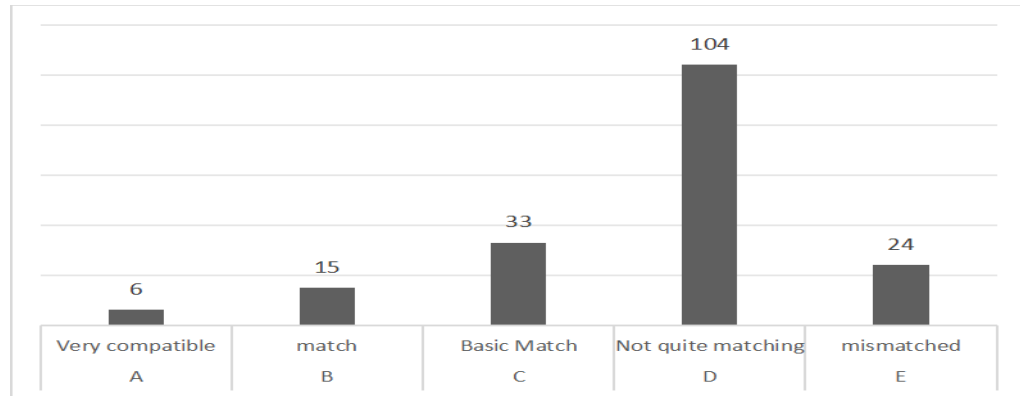


Figure 2.9 - Matching Degree Of Work Responsibilities And Authority Of H Technology Company

Source: Data collection

(4) Implementation and Analysis of Performance Evaluation Questionnaire

The current performance evaluation system of H Technology Company has a relatively low level of understanding, with 73 people, accounting for 40%, having little knowledge of it. This indicates that the company's performance evaluation system is not well promoted and needs to be strengthened.

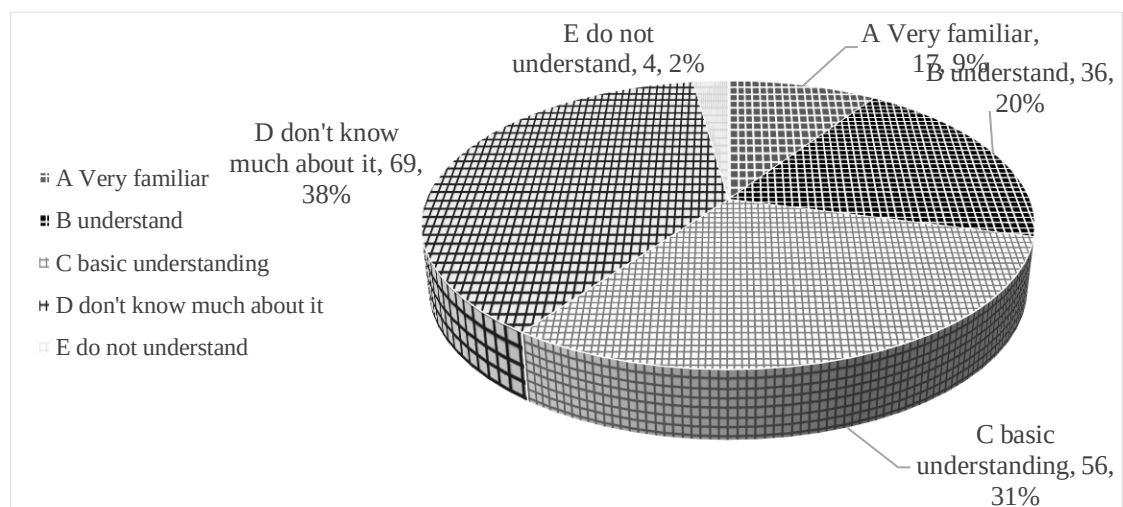


Figure 2.10 – Understanding Of Performance Appraisal System In H Technology Company

Source: Data collection

At present, the satisfaction level of KPI assessment is quite low, with 143 people being dissatisfied, indicating that the company's employees do not agree with the naked KPI indicators and need to reform.

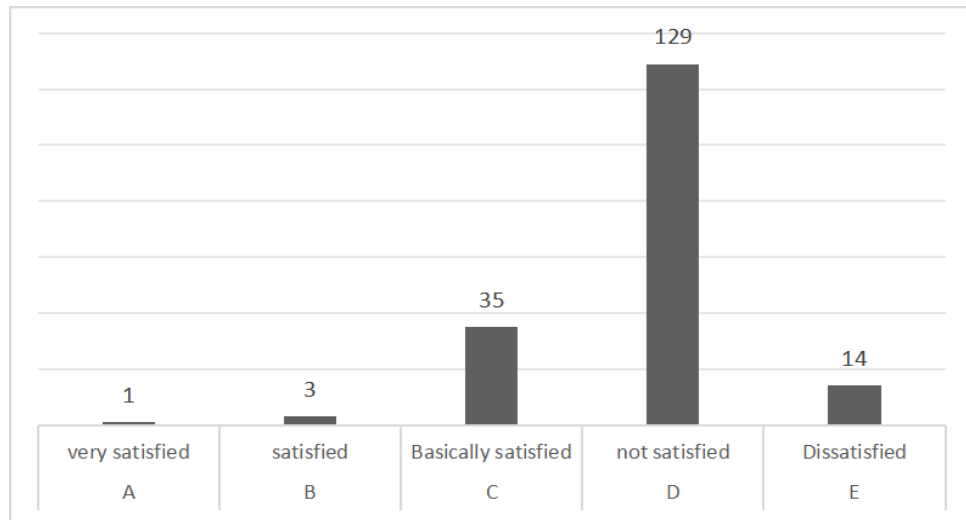


Figure 2.11 - Satisfaction Of KPI Assessment In H Technology Company

Source: Data collection

In order to achieve better work performance, the situation of actively communicating with superiors needs to be improved, and there are 95 people who basically do not communicate; The lack of smooth communication is a key factor causing management problems.

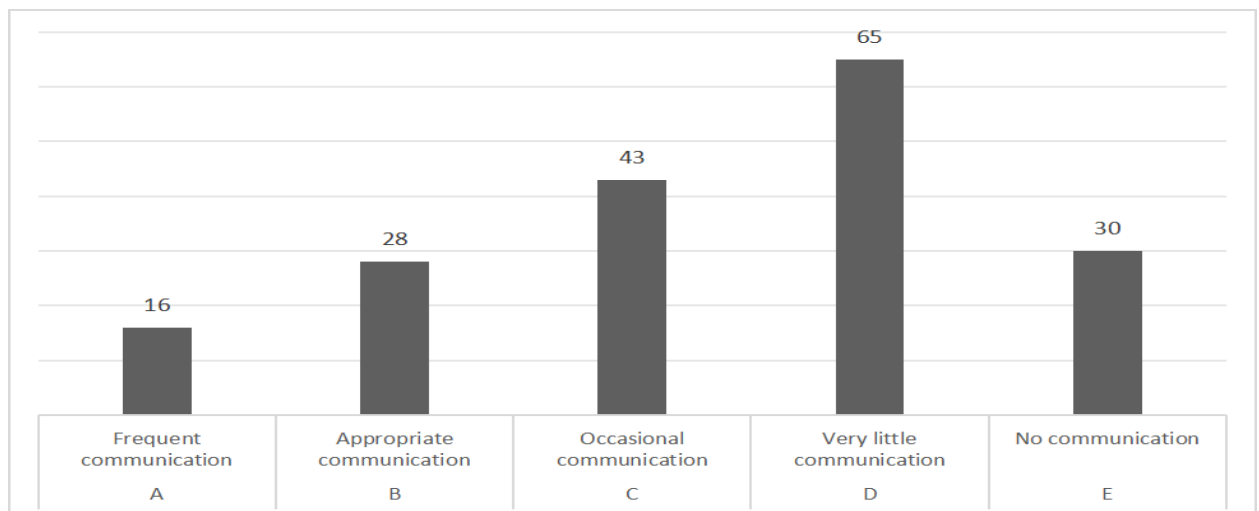


Figure 2.12 - Communication With Superior

Source: Data collection

(5) Implementation and Analysis of Accounting System Questionnaire in H Technology Company

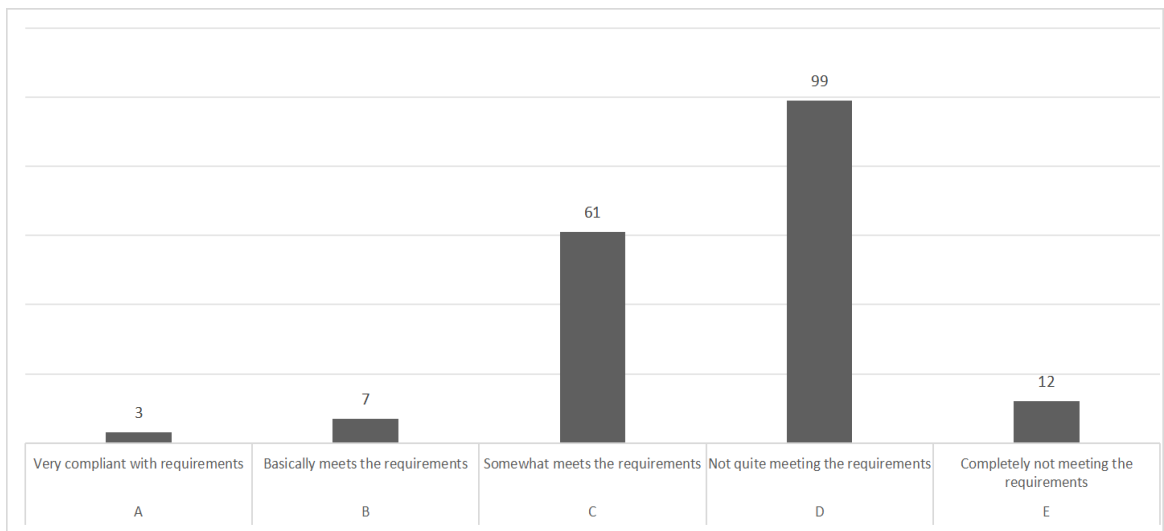


Figure 2.13 - Current Accounting System In Line With The Company's Development Requirements

Source: Data collection

In Figure 2.14, it is shown that company employees are generally unclear about the operating costs, performance completion, and profit completion of the company, department, or project team, which is very detrimental to improving the company's operational efficiency. Through multiple employee communications and combined with research data analysis, the main reason for this situation is that the company's employees have weak business awareness and the accounting system cannot quickly and accurately present the business data that employees need.

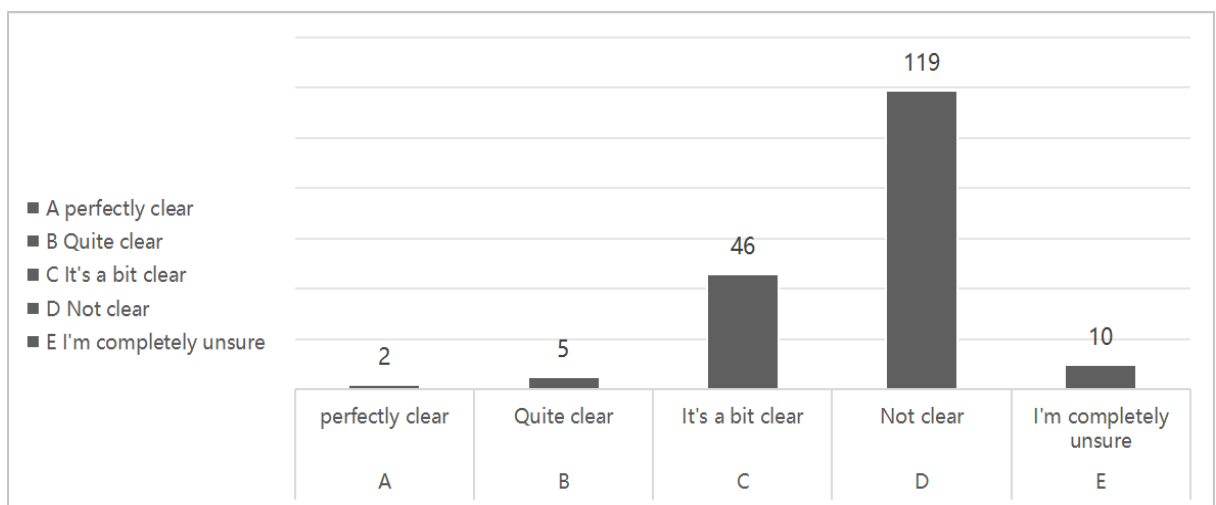


Figure 2.14 - The clarity of the existing operating costs, performance, and profits of the company, department, or project team

Source: Data collection

Thus, according to the survey data analysis on the degree to which the existing accounting system meets the company's development requirements, employees believe that the degree of matching between the existing accounting system and the company's development requirements is very low. 99 people think it doesn't quite meet the requirements, and 12 people think it doesn't meet the requirements at all. The management of the company needs to redesign an accounting system that meets the company's development requirements based on its actual operating conditions.

2.3 Analysis of Problems and Causes in the Operation and Management of H Technology Company

After analyzing the survey questionnaire and conducting in-depth analysis, it is found that the satisfaction level of H Technology Company's management is not satisfactory, mainly due to the following problems:

(1) The management model of H Technology Company does not match the company's development, and most employees are unclear about the company's vision, mission, and core values. They are unable to always put customers at the center, respond quickly to customer needs, and truly create maximum value for customers.

(2) H Technology Company's strategy is not clear enough: the company's strategy is in a chaotic state, and the strategy has not been communicated to all employees, without specific execution strategies.

(3) H Technology Company was founded in 2010. Currently, it adopts a traditional functional organizational structure. At the topmost level is the chairman of the board. The second level is the general manager. The third level includes the vice general managers of marketing, technology, and R&D, as well as the general manager of the Xiamen branch technology company. The fourth level consists of the Product Planning Center, Software and Hardware R&D Center, Safety Experience Business Department, System Integration Department, Data Operation and Maintenance Department, Marketing Center, Finance Department, Human

Resources Department, Administration Department, and Public Relations Department. The fifth level is composed of the supervisors and project managers of each department. And the sixth level is the employees of each department.

The current organizational structure of H Technology Company has the advantage of combining unified command with professional management to improve work efficiency; The disadvantage is that centralization relies too much on the boss and senior management, and poor horizontal coordination can easily lead to departmental walls. The company has weak management awareness and relatively low management level, resulting in insufficient accumulation of business data, chaotic customer information, inability to deeply and sustainably explore customer value, increased marketing costs, and low development and production efficiency. The current organizational structure is unable to meet the needs of H Technology Company's development and urgently needs reform.

(4) KPI performance management cannot stimulate employee vitality.

Since its establishment, H Technology Company has been using the Key Performance Indicator (KPI) performance appraisal method in its performance management system. At the beginning of each year, the management level communicates with ordinary employees to set the appraisal indicators and target values, and jointly formulates action plans, resource allocation plans, methods for inspecting achievements, as well as reward and punishment measures. At the end of the year, the management level and the employees of the Human Resources Department calculate and evaluate the performance results and performance targets. Then, the employees of the Human Resources Department and the management level jointly feedback the reward and punishment results to the managers of each department; the employees of the Human Resources Department and the managers of each department feedback the reward and punishment results to other employees.

This kind of pure KPI performance management lacks consideration for scientific goals and the corresponding flexibility. It completely relies on the established assessment indicators, which is likely to give rise to some disputes and

objections in the assessment process. It will also limit the creativity and enthusiasm of employees, and have an impact on the growth of H Technology Company.

(5) Lack of a complete accounting system leads to significant blindness and risk in company decision-making. Due to the lagging accounting of business data, it cannot reflect the actual state of operations, resulting in ineffective measures to motivate employees, low personnel efficiency, reduced risk resistance ability of the company, and increased potential business risks.

In summary, the current operation and management mode of H Technology Company has numerous deficiencies. It is unable to activate the vitality of employees and improve the enterprise's performance, which restricts the sustainable and healthy development of the company. From this, it is evident that it is extremely urgent to reconstruct and implement a new operation and management mode for H Technology Company.

CHAPTER 3

IMPROVEMENT OF THE DESIGN OF THE MANAGEMENT PLAN OF THE BUSINESS PLAN OF THE COMPANY "AMEBA+OKR"

3.1 H Technology Company's Management Philosophy System

By analyzing and sorting out the main problems existing in H Technology Company, and based on the specific situation of the company's operators and enterprises, a set of "Amoeba+OKR" business management plans is designed from four dimensions: strategic planning, management philosophy system, organizational structure division, human centered accounting system construction, and OKR performance empowerment. Guided by the "Amiba+OKR" business management philosophy, Amoeba's organizational structure+human centered accounting system framework, and integrating OKR performance empowerment, a "Striver oriented" "Amoeba+OKR" business management plan is designed.

The business management philosophy of H Technology Company adheres to the principle of "taking the essence and eliminating the dross", dares to innovate, creates products that meet the needs of the market and customers, and gives play to the effectiveness of the business management philosophy. And convey the company's business philosophy to all members and external personnel through corporate vision, mission, and values, unify and guide the thinking and behavior patterns of all employees.

The "Amoeba+OKR" business management philosophy system is the guiding ideology of the "Amoeba+OKR" business management model, which is a continuous systematic project. A solid business management philosophy can inspire strong cohesion and centripetal force among employees, continuously leading the enterprise to move forward bravely and overcome the wind and waves to achieve established goals. To accelerate the construction and implementation of the "Amoeba+OKR" management philosophy system, H Technology Company

leverages the power of third-party professional consulting technology companies and constructs its own business philosophy based on its own situation. The business philosophy is the philosophy of enterprise management.

H Technology Company is a high-tech IT enterprise that highly relies on innovative talents for new product design, research, and promotion. Talents are the most important resource for H Technology Company's survival and development. Fully respect the wishes of employees, create a good workplace atmosphere, stimulate their vitality and creativity, work together to achieve great things, give high returns to contributors and high performers, form a positive cycle, and continuously promote the rapid growth of the enterprise. At the same time, continuously setting challenging goals, putting pressure on employees, and preventing them from slacking off will result in high salaries and bonuses once they succeed, forming a positive cycle.

(1) Corporate Vision

Corporate vision is the future vision that business operators hope to create together from the depths of their hearts, reflecting the strategic positioning of enterprise development, and serving as a beacon and ultimate goal for enterprise navigation. [31]

The corporate vision of H Technology Company mainly clarifies where the enterprise wants to go? What is the future of the enterprise like? What kind of enterprise will it ultimately become?

H Technology Company, through questionnaire surveys and interviews, and with the assistance of a third-party professional consulting technology company, has formulated its vision based on the company's own situation: we want to become a leading provider of "smart IoT+" operation safety control solutions for the power industry in China, and in 5-10 years, become a well-known national brand. The key to our business is to do our best to make it the best and happiest.

H Technology Company's corporate vision clearly conveys to all employees that the company will focus on the power industry and the sub field of "smart IoT+" in its operational safety control. All employees need to demonstrate the spirit and

wisdom of craftsmanship, overcome all challenges together through continuous struggle and innovation, and create the best products and services for "smart IoT+" job safety control, continuously exceeding customer expectations and satisfaction, and realizing the self-worth of the enterprise and employees.

(2) Corporate Mission

The corporate mission elucidates the reasons and significance of the existence of enterprises in social and economic development. The mission of H Technology Company is to focus on the challenges and pressures that customers are concerned about, provide competitive overall solutions and services for "smart IoT+" operation safety control in the power industry, and continuously create maximum value for customers.

(3) Core values

The core values of an enterprise are the guidelines and beliefs that all members must adhere to in their daily work and life, and guide the behavior of the enterprise and its employees. The core values of H Technology Company are "customer first, open innovation, team collaboration, embracing change, and honesty and trustworthiness.

Customer first: Always put customers at the center, respond quickly to customer needs, and truly create maximum value for customers.

Open innovation: We adhere to continuous innovation around customer needs to better meet their demands; Believing in open innovation may not necessarily lead to success, but not open innovation will inevitably result in failure.

Team collaboration: fully express opinions before making decisions, and unconditionally execute after making decisions; Efficiency comes from collaboration rather than division of labor.

Embrace change: Be good at self adjustment in work, dare to face challenges, and embrace change with a more positive attitude.

Honesty and trustworthiness: Regardless of the situation, one must have the courage to admit mistakes and take responsibility; Adhere to principles and never

succumb to interests and pressure; H Company insists on winning customers with integrity.

H Technology Company has established the goal of the "Amoeba+OKR" management model based on its business philosophy, strategic requirements, and current situation

(1) Short term business management goal: To optimize the personnel structure of the enterprise and ensure the smooth operation of the people-oriented accounting system, The OKR performance empowerment system has been integrated into the Amoeba business management system and operates smoothly. Each Amoeba organization operates stably, with an annual production revenue of 125 million yuan, an average annual income increase of 30% for personnel, and a revenue share of over 50% from self-developed products. Customer relationships have significantly improved.

(2) Medium - and long-term business goals: All employees should actively participate in the company's management, find joy in their work, feel the meaning of their work, be willing to contribute and realize their own value, and form a happy enterprise; We have cultivated a group of excellent amoeba leaders, achieved the best level of personnel structure, further improved self drive and creativity, further reduced production costs, and achieved an annual production revenue of over 300 million yuan. The average annual income of personnel has doubled, becoming the first in the overall solution area for "smart IoT+" operation safety control in the power industry and leading domestically.

3.2 Construction of the Amoeba+OKR Organizational System

Based on the strategic goals set by Company H, combined with the theoretical guidance of Amoeba management and OKR performance empowerment, an independent accounting model is constructed with existing departments as Amoeba units. Empower each unit to operate independently and achieve maximum profit; Empowering employees with humanistic accounting and OKR performance can

stimulate their work enthusiasm, stimulate their creativity, and cultivate management talents with business acumen. As shown in Figure 3-1.

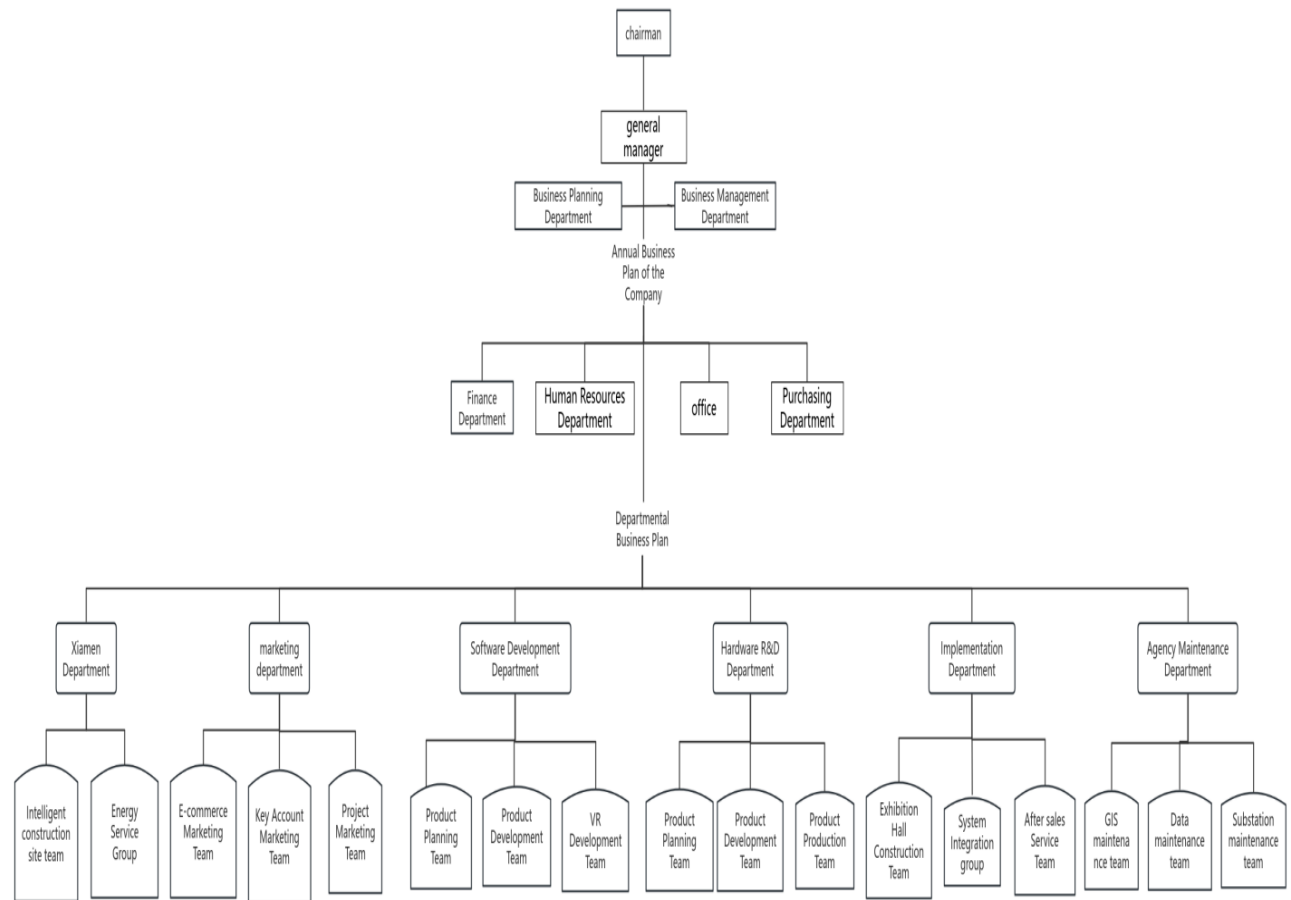


Figure 3.1 - "Amoeba + OKR" Organizational Structure Of H Technology Company

Source: author's interpretation

H Technology Company has reconstructed its original organizational structure based on its own Amoeba management needs to meet the needs of achieving the company's strategic goals. Divided into Cost Centers (SAU), Profit Centers (SBU), and New Business Units (SDU); Among them, the Business Planning Department, Business Management Department, Finance Department, Human Resources Department, Office and Procurement Department are the Cost Centers (SAU), Xiamen Group, Marketing Group, Software R&D Group, Hardware R&D Group, Implementation Group and Maintenance Group are the Profit Centers (SBU), and Intelligent Voice Communication is the New Business Unit (SDU). The

Business Planning Department and the Business Management Department are specially established for Amoeba operations. The Business Planning Department is responsible for industry research and development planning Research on the Business Model of H Technology Company Research on the Business Model of H Technology Company and Incubation of New Business Unit (SDU) of H Technology Company; The Business Management Department is responsible for formulating and implementing H Technology Company's business plan, organizing and analyzing business data, managing and optimizing organizational performance, and developing, optimizing, and implementing H Technology Company's process systems.

3.3 Amoeba+OKR "Humanistic Business Accounting System"

H Company follows the principle of "one-to-one correspondence" to match revenue and cost expenses, and records them in the same period. The cost expenses are shared according to the principle of "whoever uses them bears", and a human centered accounting plan for each Amoeba unit is formulated. The company's revenue is mainly divided into three categories: self-developed products, system integration products, and data operation and maintenance services. The required materials are purchased and used on a spot basis, and are promptly corresponding to the corresponding projects. The cost of self-developed products is mainly concentrated in the product development stage, with on-site implementation and after-sales labor costs in the later stage. The main costs of system integration products include the purchase of project related software and hardware, on-site implementation, and after-sales labor costs. The cost of data operation and maintenance services is the cost of project operation and maintenance personnel.

The human centered accounting statements of H Technology Company have seven primary accounts, including operating income, variable expenses, boundary profit, fixed expenses, operating profit, number of invested personnel, and labor productivity per person month, which can objectively reflect the company's main

operating conditions. Operating income reflects the real-time revenue situation of a company, and variable expenses change in real-time with changes in operating income, including variable costs and other variable expenses. Variable costs mainly refer to the material costs required for projects, while other variable expenses refer to travel expenses, hospitality gift expenses, bidding fees, and vehicle expenses incurred to complete operating income. Boundary profit refers to the gross profit of a company's revenue minus variable fees, which to some extent reflects the added value of the company's products. Fixed expenses refer to the fixed monthly expenses of a company that do not change due to changes in operating income, including wages, welfare expenses, depreciation expenses, office expenses, five insurances and one fund, travel expenses, property insurance premiums, research and development expenses, financial expenses, etc. Whenever possible, try to reduce the company's fixed expenses and alleviate its operational pressure. Operating profit refers to the net profit generated by a company's operations, which reflects the company's level of operation, minus fixed expenses. The number of personnel invested refers to the size of the company's personnel, and the labor productivity per person month reflects the value created per capita by the company. As shown in Table 3.1.

(1) Labor productivity per person per month=Boundary profit/Number of invested personnel. (2) The principle of headquarters expenses: whoever uses, benefits, and is responsible; Accounting method: Each bus is allocated based on the number of people; Shared items: headquarters salary, office utilities, depreciation of fixed assets of technology companies, property insurance premiums, hiring intermediary agency fees, office entertainment, consulting fees including consultant fees.

The "Amoeba+OKR" business management model achieves internal circulation of enterprises through internal transactions. Starting from the project contract, the marketing team issues a plan to the backend support team (software development team, hardware development team, implementation team, and

maintenance team), and then through internal ordering, one Amoeba team sells it to another Amoeba team to achieve the flow of materials and funds.

Table 3.1 - Accounting Statement Of Human Based Operation Of H Technology Company

subject			plan		actual		Actual compared to plan
			plan	As a percentage of sales revenue	actual	As a percentage of sales revenue	
operating revenue			10450000	100.00	1279193398583307	100.00	23,419,33
variable expense	Variable cost	material cost	67925000	65.00		67.10	17,908,07
	subtotal		67925000	65.00	85833074	67.10	17,908,07
	Other variable fees	Travel expenses	700000	0.67	725913	0.57	25,913
		Hospitality gift expenses	4000000	3.83	4152338	3.25	152,338
		Bidding fee	800000	0.77	812266	0.63	12,266
		Vehicle expenses	400000	0.38	412627	0.32	12,627
	subtotal		5900000	5.65	6103144	4.77	203,144
	Total amount of variable fees		73825000	70.65	91936218	71.87	18,111,21
Boundary profit			30675000	29.35	3598312	28.13	5,308,121
fixed costs	fixed costs	wages	13000000	12.44	12970969	10.14	-2,903
		benefit	3600000	3.44	3798723	2.97	198,723
		depreciation charge	720000	0.69	724532	0.57	4,532
		office expenses	2488000	2.38	2506604	1.96	18,604
		Five insurances and one fund	590000	0.56	610490	0.48	20,490
		Travel expenses	150000	0.14	155394	0.12	5,394
		Property insurance premium	210000	0.20	212326	0.17	2,326
		Research and Development	5000000	4.78	5122717	4.00	122,717
		financial expenses	200000	0.19	350000	0.27	150,000
	Total fixed fees		25958000	84.62	26451756	73.51	493,756
Operating Profit			4717000	15.38	9531366	26.49	4,814,366
Number of personnel invested			175		180		5
Per capita monthly labor productivity			14607		16659		2,052

Source: Data collection

H Technology Company designs an internal transaction price system for Amoeba based on the division of Amoeba organizational system and the actual business rules of the company. The main types of transactions are SBU (Strategic Business Units) and SDU (Strategic Development Units). In the early stages of implementing the "Amoeba+OKR" management system, H Technology Company chose SBU for all transactions, which mainly involve various profit centers. There is no transaction relationship between various transaction cost centers and profit centers, and they mainly use the method of sharing; Its characteristics are also: independent operation, independent accounting, upper and lower buying and selling relationships, etc. The pricing methods mainly include cost based pricing method, commission ratio method, market pricing method, and transaction negotiation pricing method. In order to facilitate implementation and combine with the actual business situation of the company, H company uniformly chooses the cost based pricing method, which determines the price of products or services based on variable costs per unit product, a certain proportion of fixed costs, and unit product profits. As shown in Table 3.2.

(1) The cost based pricing method is centered around the cost of a product or service, with the expected profit added to the unit cost of the product or service as the selling price of the product.

H Company has formulated the "Business Incentive Measures" to achieve the common sharing of profits created by all, and to provide additional rewards to teams with good performance in Amoeba, solving the problem of lack of motivation and continuously and efficiently using the "Amoeba+OKR" business management model.

Table 3.2 - Ameba Internal Trading Price System

Transaction code	transaction type	Product or service	seller	buyer	pricing method
1	2	3	4	5	6
YXH-JY-001	SBU	product	Software Development Team	Marketing Group	Cost based pricing method

Continuation of the table 3.2

YXH-JY-002	SBU	service	Implementation team	Marketing Group	Cost based pricing method
YXH-JY-003	SBU	product	Xiamen Group	Marketing Group	Cost based pricing method
YXH-JY-004	SBU	product	Hardware R&D team	Marketing Group	Cost based pricing method
YXH-JY-005	SBU	service	Dai Wei Group	Marketing Group	Cost based pricing method
YXH-JY-006	SBU	service	Software Development Team	Implementation team	Cost based pricing method
YXH-JY-007	SBU	service	Xiamen Group	Implementation team	Cost based pricing method
YXH-JY-008	SBU	service	Hardware R&D team	Implementation team	Cost based pricing method
YXH-JY-009	SBU	service	Software Development Team	Hardware R&D team	Cost based pricing method
YXH-JY-010	SBU	service	Software Development Team	Xiamen Group	Cost based pricing method
YXH-JY-011	SBU	service	Xiamen Group	Software Development Team	Cost based pricing method

Source: author's interpretation.

(1) Principle of extracting excess dividends and bonuses

H Technology Company aims to stimulate the vitality of all employees, share the company's growth dividends together, and create a happy enterprise. The company will share 10% of the jointly created profits as overall benefits, and any excess profits exceeding last year's profits will be extracted as bonuses according to the proportion in Table 3.3:

Table 3.3 - Excess Bonus Withdrawal Principle

Excess ratio	$100\%X \leq 110\%$	$110\%X \leq 120\%$	$120\%X \leq 150\%$	$>150\%$
Excess bonus extraction ratio	15%	30%	45%	60%

Source: author's interpretation.

(2) Principle of extracting prize pool

Table 3.4 - Bonus Pool Extraction Principle

	2024 Profit Amount	bonus	The lowest year-end bonus for technology companies
	(X million yuan)	Commission ratio	Total amount (10000 yuan)
Below the threshold value	<500	0.1	$X*10\%$
threshold	≥ 500	0.15	$500*10\%+(X-500)*15\%$
expected value	≥ 650	Increase the threshold by 25%	$500*10\%+150*15\%+(X-650)*25\%$
Challenge value	≥ 800	Increase the threshold by 45%	$500*10\%+150*15\%+150*25\%+(X-800)*45\%$

Source: author's interpretation.

According to the guiding principle of PDCA cycle improvement in the "Amoeba+OKR" business management model, all employees of H Technology Company put forward TCD (Total Cost Down) improvement proposals in real time to address the problems that arise in business management. After internal review by various companies, they were immediately implemented to continuously improve H Company's business management level.

3.4 Amoeba+OKR Performance Empowerment System

When designing the OKR performance empowerment plan, H Technology Company organically integrates individual goals, departmental goals, and corporate goals, achieving a connection between one end and corporate strategy and the other end and specific execution. The formulation of "O" must revolve around the strategic goals of the technology company, while the formulation of "KR" must be in line with the actual situation of the technology company, both challenging and truly executable.

When following OKR as a performance empowerment criterion, H Technology Company has also injected its own cultural characteristics: firstly, the OKR of the entire technology company is completely transparent from top to

bottom, and the "Amoeba+OKR" management software has been customized and developed for release. Different departments can also view each other's OKR at any time; Secondly, H Technology Company creates a relaxed and dynamic working atmosphere, where everyone voluntarily sets challenging goals and continuously inspires employees' potential.

Due to the fact that OKR is not a comprehensive performance assessment and evaluation tool, effectively combining OKR with the 360 degree evaluation in Amoeba's management system can promote the improvement of business performance.

OKR performance empowerment is a simple management model that combines goal management and performance management, which is very suitable for the management mode of Amoeba organization. Therefore, H company integrates OKR performance empowerment into Amoeba business management mode, focusing on goals. And choose a leader who deeply understands the internal working principles of OKR and Amoeba management principles, and firmly believes that OKR performance empowerment can bring practical innovative results under Amoeba management mode to lead the design and implementation of OKR plan.

H Technology Company, based on the company's strategic goals, has conducted thorough communication through a combination of top-down and bottom-up communication methods, organically integrating personal goals, departmental goals, and corporate goals to jointly develop OKR for the company and individual departments. The OKR for each department are gradually sorted out and clarified during the specific promotion process.

(1) OKR scheme design for technology companies

Goal: Create the best performance in the history of H Technology Company.

Key Results:

- ① Achieve a boundary profit of 30.7 million.

② The construction of smart transmission and distribution lines, smart station buildings and platform areas, and smart safety experience and skills training (including exhibition bases) achieved a sales revenue of 50 million.

③ Cultivate a leading product in the State Grid industry (capable of achieving billions of yuan).

(2) Marketing Team OKR Plan Design

Goal: Create the best margin profit in the history of H Technology Company.

Key Results:

① Achieve a sales volume of 5 million on the e-commerce platform, with a marginal profit margin controlled above 14%.

② Achieve a sales revenue of 50 million for customized projects (including human resource outsourcing), with a marginal profit margin controlled above 25%.

③ Achieve a sales revenue of 50 million for the technology company's products, with a marginal profit margin controlled above 35%.

④ Complete planning for one on-site visit at the national network level.

Action Plan:

① Complete the evaluation and assessment of two e-commerce products that comply with the operations of technology companies in January.

② Two e-commerce products were shortlisted in March and achieved sales of 1.2 million yuan.

③ Completed a sales revenue of 12 million for manufacturing projects (including human resource outsourcing) in March.

④ In March, the technology company achieved a sales revenue of 15 million yuan for its products.

(3) OKR scheme design for software development team

Goal: Cultivate a leading product in the State Grid industry (capable of achieving billions of yuan).

Key Results:

① Select one product opportunity that meets the requirements and choose one as an alternative.

② Complete one pilot project.

③ Complete one on-site visit at the national network level.

Action Plan:

① In January, the construction of smart construction sites, smart transmission and distribution lines, smart station buildings and platform areas, as well as smart safety experience and skill training (including exhibition bases) evaluation and assessment will be completed.

② Complete the evaluation and assessment of all remaining products and opportunities of the technology company in January.

③ Complete the evaluation of the selected product's technology and similar products in January.

④ Complete the integration of the product development team in January and make arrangements for customized development and software maintenance teams.

(4) Design of OKR plan for implementation team

Goal: To elevate the level of project implementation to a higher level.

Key Results:

① The completion and acceptance rate of the project as planned is over 80%.

② The accuracy rate of project cost budget is over 90%.

③ The sales revenue of system integration (including human resource outsourcing) reaches 50 million, with a boundary profit margin controlled at 25% or above.

④ Newly trained 5 qualified project managers.

(5) OKR Plan for Hardware R&D Team

Goal: To elevate the level of procurement and hardware research and development.

Key Results:

① The delivery rate of procurement according to the plan is over 90%, and the error rate is less than 0.1%.

② The completion rate of hardware research and production according to the plan is over 80%, and the equipment repair rate is less than 1%.

③ The sales revenue of hardware research and development reached 30 million yuan, with a profit margin controlled at over 35%.

(6) OKR Plan Publicity

After determining the OKR plan, all departmental OKR will be published on the IT support system customized and developed by the company based on the "Amoeba+OKR" business management model. All employees can see all OKR plans and leave comments and interact with each plan. Encourage all departments and personnel to actively participate and understand what each of them needs to do separately and how they need to collaborate to achieve these goals

(7) Select the person in charge of key results

Each OKR goal of the company and various departments is usually achieved through a series of tasks to achieve each key result, which are the responsibility of different colleagues. It is particularly important to coordinate effectively and efficiently to complete various tasks in a multi tasking situation, and to achieve the established OKR goals.

(1) Weekly Meeting

The weekly meeting of Company H is held every Monday morning, and 2 hours are set aside from the weekly meeting time to track OKR. In the early stages of using OKR, the team is ensured to focus and integrate OKR performance empowerment into the company's Amoeba management model and the culture of striving for excellence. The main focus of the weekly meeting is to emphasize key issues that have a significant impact on achieving goals, analyze and identify potential risks, and develop corresponding preventive measures. In the OKR section of the weekly meeting, we will focus on the following three aspects:

The first is to review the completion status of OKR goals last week. Share successful experiences in achieving OKR goals, dissect unfinished OKR goals, and jointly develop corresponding implementation strategies.

Secondly, evaluate and clarify the priority and progress of each task. Clarifying which tasks can further achieve OKR. Evaluate the status and confidence of project team members in completing OKR, and determine whether the probability of success in achieving OKR has increased or decreased? If there is an improvement, proceed according to the plan; If it has decreased, analyze the reasons for the decrease and develop improvement measures and plans.

The third is to stimulate employees' vitality and creativity. To achieve challenging OKR goals, it is necessary to continuously stimulate everyone's autonomy and creativity. In order to avoid the negative impact of setting OKR goals too high on the team, especially the negative emotions generated when encountering setbacks, if not dealt with in a timely manner, it is easy to delay in the team, and its destructive power is immeasurable. Through weekly meetings, timely understanding of the team's status and morale, and adjusting OKR goals based on actual situations.

(2) Quarterly evaluation

① To what extent. The completion status of individual OKR goals is evaluated through scoring. Each person (team) will rate their OKR based on their actual performance for the current quarter, and provide reasons and justifications for

the score. Everyone scores through the company's "Amoeba+OKR" management software, and all members can view and provide feedback and suggestions, reflecting the openness and transparency of OKR empowerment. The scoring principle of Company H: The score ranges from 0 to 100, with 100 being the maximum score. If the members score 60-70 points, it indicates that the OKR goal setting is reasonable, 80-100 points indicate that the goal setting is too simple, and 50 points or below indicate that the goal setting is too high.

② How to achieve this level. To achieve OKR goals, what tasks need to be completed and how the team can collaborate to accomplish them, ultimately leading to the achievement of OKR goals. When scoring OKR, it is important to focus not only on the results, but also on communication during the scoring process. Let each member summarize their achievement of OKR goals and their experiences or lessons learned, while gaining a deeper understanding of how other members excel in achieving OKR goals, learning and growing from it, and laying a solid foundation for achieving their OKR goals in the next quarter.

The quarterly evaluation meeting is mainly conducted from the above two aspects. The quarterly evaluation meeting within each Amoeba of H Company is scheduled for the first week of each quarter, and each person's statement on the achievement of OKR goals is limited to 10 minutes. If in-depth analysis of reasons or experience sharing is needed, it is allowed to be moderately extended to 15 minutes; The achievement status of OKR goals for each amoeba shall be presented by the team leader, and the speech shall be limited to 15 minutes; Then have an open discussion, with a time limit of no more than 30 minutes.

The quarterly evaluation meeting at the company level of H Company is scheduled for the first Saturday morning of each quarter, with each team leader's speech limited to 10 minutes. If in-depth analysis of the reasons or experience sharing is needed, a moderate delay of 15 minutes is allowed; The achievement of OKR in the company shall be presented by the general manager, and the speech shall

be limited to 15 minutes; Then have an open discussion, with a time limit of no more than 30 minutes.

Since H Company implemented OKR performance empowerment one year ago, it has indeed achieved certain improvements and enhancements based on the comparison of four quarterly evaluations. Before implementing OKR, H company implemented a single KPI assessment management, which had significant limitations and was difficult to stimulate employee initiative and team collaboration; Since the implementation of OKR one year ago, all employees of the company have gradually understood and recognized the company's strategic goals, and are able to effectively link them with their respective Amoeba development goals. The company atmosphere has become increasingly harmonious, and more and more employees are willing to challenge challenging OKR goals and continuously achieve various OKR goals, promoting the early realization of the company's strategic goals

This article takes the finance department as an example to explain the design ideas and specific implementation plans of H Technology Company's 360 degree performance evaluation plan. Considering that the overall comprehensive management level of H Technology Company needs to be further improved, in order to ensure the smooth implementation of the plan, The 360 degree performance evaluation plan of H Technology Company will be implemented in two phases. In this phase, the 360 degree performance evaluation plan will be designed and implemented on a departmental basis. Once the plan is on track, it will be further refined to the design and implementation of individual 360 degree performance evaluation plans.

(1) Performance evaluation criteria

① The participating evaluation agencies include superior departments and peer departments, with weights of 60% and 40% respectively. The peer departments include the Marketing Center, R&D Center, Security Experience Business Unit, Equipment and Device Department, System Integration Department, Data

Operations Department, Administration Department, and Human Resources Department, with weights of 5%, 5%, 5%, 5%, 5%, 5%, and 5%, respectively.

② The higher-level department adopts the A-class evaluation standard; The peer department adopts the B-class evaluation standard.

③ The evaluation options include excellent, good, average, and poor, with scores of 120 points, 100 points, 80 points, and 30 points respectively.

④ $\text{Performance benchmark} = \text{Number of employees in the evaluated department} * \text{Monthly quota standard per person} / \text{Annual evaluation frequency}$

⑤ Performance management personnel calculate the corresponding evaluation scores based on the assessment forms of each participating evaluation institution; Then, according to the corresponding weights of participating evaluation institutions, calculate the total evaluation score of the evaluated part; Evaluate once every quarter, then average the scores of the four quarters to calculate the final score and performance amount of each service department for the whole year. Finally, the department head of the evaluated department will allocate the performance twice.

⑥ In principle, the total evaluation score falls within the range of 0-90 points (excluding), and the personal performance of department heads shall not exceed the average personnel performance of the department; The total evaluation score falls within the range of 90-120 points, and the personal performance of the department head shall not be less than 50% of the department's performance; The performance of other personnel in the department is fully allocated by the department head based on their individual general abilities and professional abilities in the work they undertake.

CONCLUSIONS

This article systematically expounds the Amoeba management theory, OKR performance empowerment theory, and "Amoeba+OKR" management model theory. Taking the application of H Technology Company's "Amoeba+OKR" management model as the research object, the performance empowerment of OKR is integrated into Amoeba's refined management model, exploring a set of management models that not only conform to refined management but also stimulate personnel vitality and creativity. The main conclusions of this article are as follows:

1. This master thesis creatively constructs the overall framework of the "Amoeba+OKR" business management model, guided by the "Amoeba+OKR" business management philosophy, with Amoeba business management as the framework and OKR performance empowerment system as the axis and link. Cleverly integrating the OKR performance empowerment system into the Amoeba business management system, a set of business management models that are in line with the development of high-tech enterprises today is constructed.

2. Through the application research of H Technology Company's "Amoeba+OKR" business management model, we have completed the sorting and construction of H Technology Company's "Amoeba+OKR" business management philosophy system, organizational system, human-oriented accounting scheme design and application, and OKR performance empowerment scheme design and application. Resolve the issues of unclear strategy and inadequate promotion in H Technology Company during the implementation process; By establishing the organizational structure of the "Amoeba+OKR" management model and the OKR performance empowerment system, we aim to address the issue of "departmental walls" and stimulate employees' vitality and initiative. Realize the transformation of H Technology Company from traditional business management to a modern business management model that not only conforms to refined management but also stimulates personnel vitality and creativity, guiding H Technology Company to achieve its long-term and medium-term business plan and vision

At the same time, based on the actual business management needs of the technology company, the "Amoeba+OKR" management software has been successfully developed and put into trial use at H Technology Company, helping to successfully implement the "Amoeba+OKR" management model.

3. In terms of social and economic benefits, the practice and application of the "Amoeba+OKR" management model in H Technology Company has added case analysis to the case study of the "Amoeba+OKR" management model in Chinese high-tech IT enterprises, and provided practical reference for similar enterprises in the same industry to implement the "Amoeba+OKR" management model. Although the implementation and application of the "Amoeba+OKR" business management model in H Technology Company have been relatively smooth, it is still a brand new business management model. It is necessary to first develop a feasibility analysis and specific implementation plan based on the actual situation of the enterprise. After strict demonstration, it can be introduced, and it is important to avoid being too methodological. The essence of the "Amoeba+OKR" business management model lies in continuously inspiring every employee to actively participate in enterprise management and constantly activating their independent vitality and creativity, while solidifying the concept of refinement in all aspects of business management. A good working atmosphere and a high sense of ownership enable employees to maintain creativity, constantly create new achievements, and promote the rapid development of technology companies.

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APPENDIXES