Performance Evaluation and Process Optimization of Financial Shared Service Center based on Blockchain Technology

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Abstract

The development and application of blockchain technology has optimized the defects of traditional financial sharing center, and has a significant impact on the performance evaluation system of financial sharing center. In this paper, the framework and process of performance evaluation are optimized and improved under the premise of the combination of blockchain technology and financial shared service center. Specifically, a clear management structure is designed, a performance evaluation index system suitable for special sharing mode is constructed on the basis of balanced scorecard, and the five-step process of performance evaluation is reorganized and determined. All these have practical guiding significance to the construction of the performance evaluation system of the financial sharing center of the new mode enterprises.

Keywords

Block Chain; Financial Sharing Service Center; Performance Evaluation; Balanced Scorecard; Process Optimization.

1. Introduction

Financial Shared Service Center (FSSC) is an emerging management model based on information technology. The main management concept is to combine financial management with strategic management. At present, the emerging financial shared service model structure consists of four parts--Management Decision Service Center, Project Financial Control Center, Accounting Business Accounting Center and Fund Payment and Settlement Center (see Figure 1). Specifically, it takes the financial business of operating entities in different countries and places to a shared service center for recording and reporting, so as to achieve centralized resource allocation and reduce operating costs.
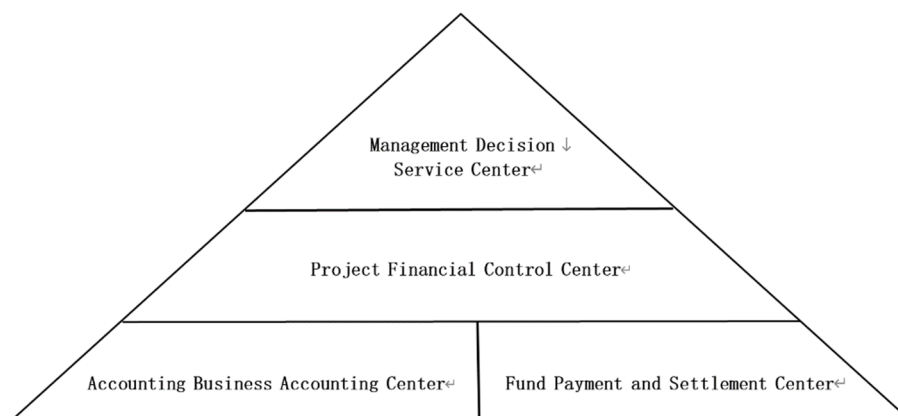

Figure 1. Financial Sharing Model Architecture

However, in the process of exploring and promoting financial sharing services, it is found that this operating model still has certain drawbacks. The financial sharing model faces risks related

to compliance, systemic and adaptability, leading to problems such as misallocation of financial staff, increased cost of some operations, ineffective sharing of locally dependent business and increased data security risks. These issues have limited the development of financial sharing centers, which the analysis found mainly focused on management, talent and technology. Among them, technology is the key. As technology improves and upgrades, management and talent problems are easier to crack.

The rise of blockchain technology has brought many new breakthroughs to the traditional financial management field. As one of the "Big Four" accounting firms, Deloitte took the lead in exploring blockchain technology in the financial field and established the blockchain platform Ru-bix. The blockchain is a chain-like combination of data blocks arranged in chronological order and a specific data structure, and is encrypted to prevent tampering and forgery. Traceability, etc. The development of blockchain is undoubtedly a major progress in the field of information technology. The re-optimization of existing financial shared service centers based on blockchain can improve the work quality and efficiency of corporate financial management, make the allocation of financial personnel more reasonable, and at the same time Improve data security.

The Institute of Management Accountants (IMA) mentioned that the financial shared service center should be operated as an enterprise organization within the group. No matter what stage of development an enterprise is in, performance evaluation will greatly improve the competitiveness of the enterprise. Therefore, it is very necessary to carry out performance evaluation. For the financial shared service center, a sound performance evaluation system can promote the improvement of company and individual performance under the guidance of scientific and reasonable goals, and further promote the financial shared service center to achieve the goals of cost reduction and optimal allocation of resources, and to achieve the goal of "win-win". In addition, the financial sharing service based on blockchain technology realizes process reengineering, and at the same time, the performance evaluation is more systematic and process-oriented, which enables enterprises to gradually clarify why a business is done, by whom, how to do it, and how to do it. After completing the specific process to whom it will be passed, the management process and business process will be continuously optimized from the perspective of overall interests.

Therefore, the financial sharing center under the blockchain technology should be equipped with a complete performance evaluation system, which requires the development of a performance evaluation system that can comprehensively reflect the real situation of each business unit and center based on the current situation of domestic enterprises and new management models. Reporting and real-time monitoring methods provide performance data support for enterprises, proving the value of the Blockchain-based financial sharing center from the side. This paper attempts to build a performance evaluation framework for the financial sharing center based on blockchain, in which the balanced scorecard theory is used to refine the evaluation indicators of the application layer in the framework, hoping to guide the determination of the performance evaluation system of the blockchain financial sharing service center , thereby improving business processing efficiency, streamlining business processes, reducing business error rates , and improving customer and employee satisfaction.

2. Literature Review

2.1. Research on Financial Shared Services

Since the emergence of the financial sharing model, many scholars at home and abroad have done research on it. The research hotspots mainly focus on the concept of financial shared services, the key factors of implementing financial shared services, the economic consequences of financial shared services, and the existing defects and optimization. Schulman et al (1999)

proposed that the financial sharing model is a new type of financial model that integrates the company's internal resources for unified allocation, reduces the company's operating costs and improves the quality of financial services, and ultimately achieves the purpose of improving the comprehensive value of the company. Zhang Ruijun et al. (2008) analyzed the exploration and practice of financial sharing in large enterprises in China, and pointed out that the construction of financial sharing service is essentially the reengineering of financial management process. Subsequently, Zhang Ruijun, Chen Hu, Zhang Yongji (2010) analyzed the classic cases of ZTE Corporation's financial reform, and concluded that the reform of financial organizational structure, the establishment of an integrated network financial system, the optimization of core business processes, and the improvement of the financial personnel evaluation system key success factors within. Wang Xiuping (2012) analyzed the deficiencies of the financial shared service model in practice and proposed improvement plans. Li Wenyi, Zhu Yuanyuan, etc. (2017) found that the service quality of the financial sharing center is very different from the perspective of service quality through empirical research methods, and it needs to be continuously optimized and improved.

2.2. Research on Blockchain and Financial Sharing Services

The decentralization and trustless features of blockchain have been touted in many fields. Yu Bo (2017) stated that blockchain technology is a disruptive innovation and change to traditional payment methods and economic transaction models. At the same time, the decentralization and distributed characteristics of blockchain provide technical support for the growth of the sharing economy, making the blockchain more effective. The scope of use in multiple scenarios and unlimited investment prospects. Cao Keni (2018) proposed that blockchain technology can improve the shortcomings of traditional financial shared service centers: using distributed accounting mode to simplify the authorization process, using private chain integration and upgrading to a centralized financial system, focusing on financial analysis posts and local Jobs with a high degree of dependency (such as tax). These improvements can improve business processing efficiency and accounting accuracy; make the allocation of financial personnel more reasonable; and achieve a high level of data security and confidentiality. Tang Huiqin (2019) conducted a special investigation on some companies that adopted the "financial sharing" model in Xiamen, and suggested that blockchain technology should be used to improve the defects of the financial sharing service center, and promote the reform of the management model and the improvement of human resources that restrict the development of the financial sharing model. Reasonable configuration, break the development of financial sharing model with advanced technology.

2.3. Research on the Performance of Financial Shared Service Center

performance evaluation methods of financial shared service centers mainly include Balanced Scorecard (BSC) guided by corporate strategy and Six Sigma method which pays close attention to customer needs. Chen Hu and Dong Hao (2008) took the lead in exploring the performance evaluation of FSSC, and believed that the FSSC performance management system should be established from the following five dimensions: standardization, service, quality, business efficiency and on-site management. Zhang Qinglong et al. (2012) proposed a financial sharing center performance evaluation system based on BSC, and emphasized the use of IT technology to establish a sound performance communication mechanism, which can more accurately reflect the financial sharing center. Wu Jie and Zhou Wei (2015) started from the characteristics of the financial shared service center, used the analytic hierarchy process to refine the indicators and used the Delphi method (expert survey method) to determine the weight coefficient of each indicator, and constructed a balanced scorecard based on the Performance Evaluation Criteria for Financial Shared Service Centers.

To sum up, with the application of the shared service model at home and abroad, on the one hand, F SSC can indeed improve the company's operation as a whole during the specific operation process. In order to rationally allocate company resources, improve the work efficiency of the entire enterprise. However, its deficiencies in limiting employee career development, increasing costs caused by cumbersome auditing processes, and data security cannot be ignored. The development of blockchain technology has brought new opportunities to solve these problems: the distributed accounting model of the blockchain can reduce the authorization process, various types of blockchains are collocated with all parties, and smart contracts can improve information protection capacity and transaction efficiency. On the other hand, in order to ensure the realization of the goal of setting up a financial shared service center, scholars at home and abroad continue to explore and optimize the performance evaluation method of FSSC, and successively put forward index systems in different dimensions. However, there are relatively few literatures on the integration of blockchain technology into financial shared service centers and performance evaluation systems. In view of this, this paper will go deep into the performance evaluation of the financial sharing center under the blockchain technology, so as to design a performance evaluation system in the financial sharing center that is suitable for the current new technology, and elaborate on the specific indicator system under the balanced scorecard theory.

3. Performance Evaluation Framework of Blockchain-based Financial Sharing Center
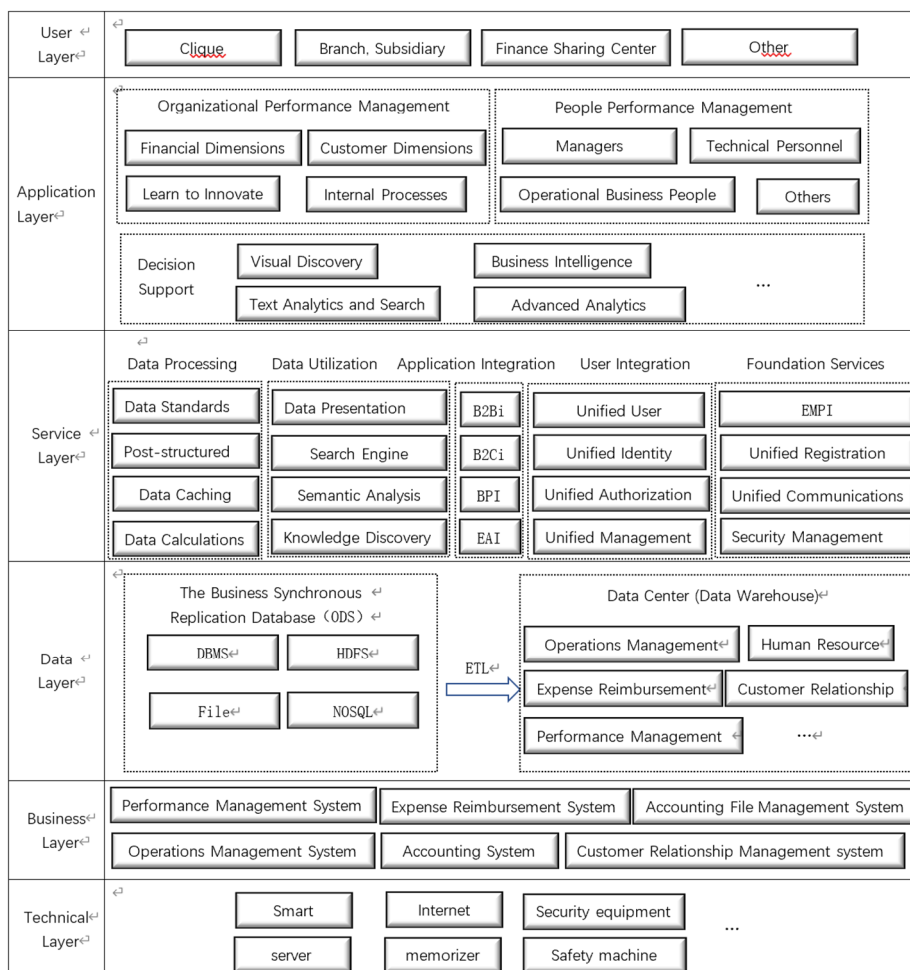
3.1. Performance Evaluation Framework Model

Figure 2. Performance Evaluation Framework Model

A good system depends on good architectural design. Before establishing a framework, performance evaluation needs to identify four aspects, namely business, information, application and technology. Business refers to grasping the company's business scenarios and business goals; information covers data sources, the expression of existing and future data; application refers to the collection or functional modules used to establish business and data connections; technology provides the basis for achieving the above goals. This paper uses blockchain and big data technology to build a performance evaluation management framework, including technical layer, business layer, data layer, service layer, application layer and user layer. It first extracts incremental data from the central system into the database, then processes and stores the data through ETL (Data Warehousing Technology), and displays it according to the rules of the business process. access (see Figure 2).

Specifically, the technical layer mainly includes intelligent terminals, servers, networks, storage, security devices and security machines. They are the bottom layer of the entire framework and provide a unified technical combination and Computer resources, and collect information from related industries outside the enterprise for further analysis by the business layer and the data layer. The business layer includes systems related to the performance evaluation system, including financial systems including performance management, expense reimbursement, and accounting file management, as well as operational management and customer relationship management at the organizational level. They involve all possible relevant data of the enterprise and are the basis for making performance evaluation decisions. The data layer integrates the external information collected by the technical layer with the business performance benchmark data in the business layer, and performs backup transition through the business synchronous replication database (ODS), and then uses ETL to extract the data for conversion and loading before entering the data center, forming a data center with performance evaluation as the core theme for the service layer and application layer. The service layer further processes the data processed by the data layer, including functional modules such as data utilization, data sorting, application integration, user sorting and basic services. The application layer is the transmission path of data information input and output, and is also a key component of the performance evaluation system. It evaluates the performance of the sharing center from the perspectives of finance, customers, learning and innovation, and internal processes, and conducts multi-level and multi-faceted performance evaluations for operational business, technical personnel, management personnel and other personnel. In addition, the application layer provides decision support for various options through cost analysis and advanced analysis. The user layer is the service object of the FSSC performance evaluation system, including groups, branches, subsidiaries, financial sharing centers, etc.

In general, the performance evaluation system based on the blockchain financial sharing model is to further mine and process the various data collected from the technical layer through the data layer and the business layer, and then independently process the data through the data technical support of the service layer and the application layer. The financial and non-financial data are integrated and utilized, and finally transformed into the management decision-making plan required by the enterprise through further analysis.

3.2. Construction of Performance Indicator System

The key to the performance evaluation of the financial shared center is the construction of the performance evaluation index system related to the application layer. This paper embeds the blockchain technology into the enterprise financial shared service center, combined with the balanced scorecard theory and the analytic hierarchy process, mainly in the financial, customer, internal process, learning and growth are used for performance evaluation.

In 1992, Harvard professor Robert Kaplan and David Norton, president of Renaissance Global Strategy Group, first proposed a tool for assessing corporate performance, the Balanced Scorecard. It breaks through the barriers of traditional performance evaluation methods. On the basis of the original independent financial indicators, it supplements the content of non-financial indicators in the three dimensions of customers, internal processes, learning and innovation, and describes the existence of corporate strategy. In addition, the balanced scorecard also expands the space and time scope of the traditional evaluation system, combines the internal and external perspectives of the enterprise, takes into account the lag of the indicators, pays attention to the long-term indicators of the enterprise, and measures the long-term value of the enterprise. This article combines the strategic goals of the financial shared service center under the blockchain technology - reducing costs and increasing efficiency, and realizing centralized resource allocation. From the four dimensions of finance, customers, internal processes, and learning and growth, we try to refine and quantify performance indicators. Expectations The performance of the financial shared service center can be evaluated more comprehensively (see Figure 3).
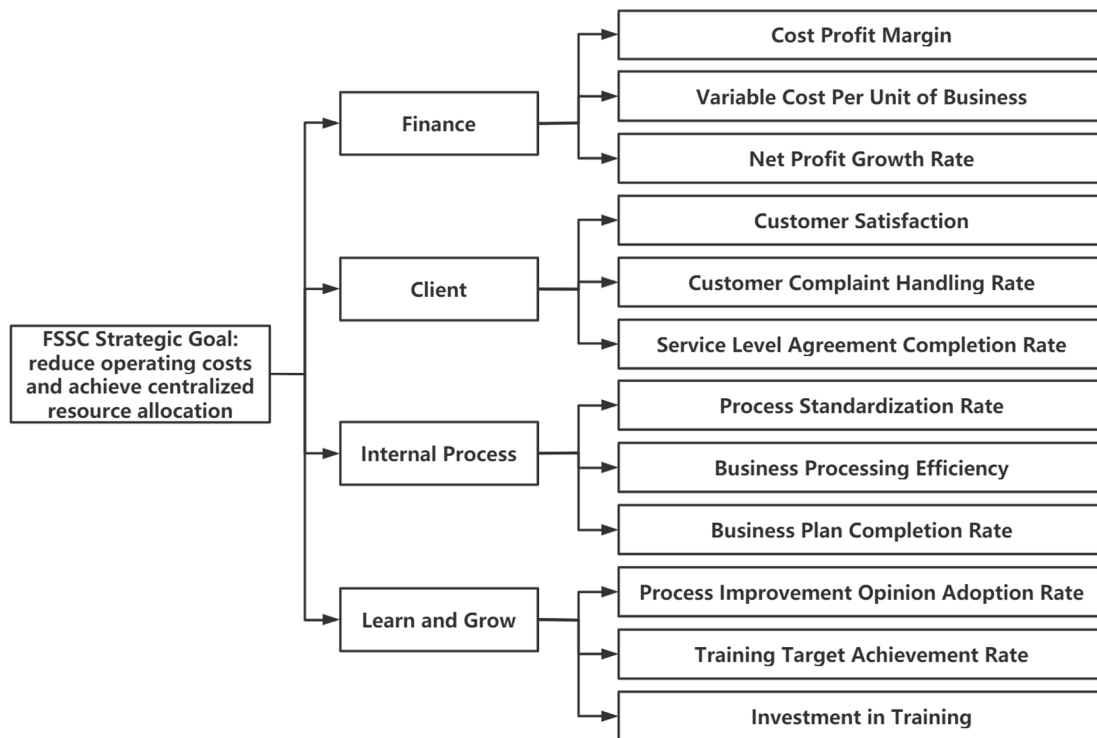

Figure 3. Evaluation System

3.2.1. Financial Dimension

One of the strategic goals of the financial sharing center under blockchain technology is to reduce costs and improve corporate profits. Therefore, in the financial dimension, performance indicators that can measure costs and profits are mainly considered. This paper starts with the income situation and business cost of FSSC, and comprehensively considers the cost profit rate, unit business variable cost and net profit growth rate as the performance indicators under the financial dimension. Cost profit ratio refers to the ratio of F SSC 's current net profit to the current total cost of capital, reflecting the conversion efficiency of residual value. The larger the indicator is , the greater the profit can be obtained by the financial sharing center at a lower cost, and the better the cost management , the higher the profitability . The variable cost per unit of business refers to the variable cost apportionment included in each business of FSSC. The variable cost refers to the part of the cost that will always change in direct proportion to

the change of business volume. It can more accurately reflect the value contribution method of FSSC, it can also make the focus of performance evaluation focus on the business, which facilitates accurate cost analysis and control. The net profit growth rate refers to the growth rate of the net profit realized by F SSC in the current period compared with the net profit of the previous period. The larger the index value, the stronger the profitability of FSSC. These three indicators are based on cost and profit to measure the value creation effect of the financial sharing center.

3.2.2. Customer Dimension

The financial sharing center under the blockchain technology provides customers with better services. Its customers can be internal financial services or external services. No matter who the service object is, they hope to be able to provide high-quality services at low cost. value-added services. At this level, the customer's recognition of the FSSC is the focus of the evaluation. This paper selects the evaluation indicators of customer satisfaction, customer complaint handling rate and service level agreement completion rate. Among them, customer satisfaction is a quantitative index to measure the degree of agreement between customer expectations and actual experience. Customers can be required to evaluate the services of the sharing center by filling out a questionnaire after the business is completed. Through the collected information, we can find out the problems existing in FSSC's service process for internal and external customers, and then find solutions and optimize service quality. The customer complaint handling rate is the ratio of the number of complaints successfully handled by F SSC to the total number of complaints. If the number of customer complaints reflects the service quality, then the customer complaint handling rate further reflects whether FSSC actively resolves customer complaints and whether it is willing to actively improve service levels, which emphasizes the possibility of further development and growth of FSSC. The degree of SLA fulfillment refers to the ratio of SLA requirements completed by FSSC to the total SLA requirements. The service level agreement (SLA) is a consensus between the two parties on the bottom line of the service level and service scope required by the customer through negotiation. Therefore, the degree of achievement of the service level agreement can measure the FSSC's achievement of the customer's minimum goal, and it is also the most basic customer dimension indicator.

3.2.3. Internal Process Dimension

The construction of the financial sharing center is to centrally process those repetitive and cumbersome businesses to achieve the effect of cost reduction and gain. The blockchain uses its distributed, decentralized and other characteristics to further strengthen the standardization of FSSC business processes and improve its management efficiency and accuracy. sex. Therefore, the evaluation system of the internal process should be able to fully demonstrate the management ability and operation effect of the financial sharing center. Based on the research of domestic and foreign scholars, this paper puts forward the evaluation indicators of the process standardization rate, business processing efficiency and business plan completion rate for the internal process dimension. Among them, the standardization rate refers to the ratio of standardized execution business to the total execution business, which reflects the degree of processization of the financial sharing center. The higher the degree of processization, the higher the efficiency of business processing. Business processing efficiency is one of the most important symbols of the success of FSSC. The establishment of a shared center will inevitably improve the efficiency of financial business processing. In addition, the existence of a learning curve will make operators more and more proficient in business operations, which will also improve business processing efficiency. to win more customers. The business plan completion rate refers to the ratio of the actual business completion to the planned business volume. It formulates various business plans from the beginning to reflect the business completion of FSSC and evaluate the management efficiency of internal processes.

### 3.2.4. The Dimension of Learning and Growth

The dimension of learning and growth reflects the ability of financial shared service center to improve and innovate, the ability of employees and the investment in human resources of the enterprise, and comprehensively consider whether the FSSC can develop sustainably. Due to the application of new technologies, the financial sharing center under the blockchain needs to pay more attention to the evaluation of this dimension, which is also the driving factor of the other three dimensions. This paper evaluates from the adoption rate of process improvement opinions, the achievement rate of training objectives, and the investment in training fees. Among them, the adoption rate of process improvement opinions refers to the ratio of the number of improvement opinions proposed to the process that were adopted to the total number of opinions. On the one hand, the number of opinions measures the thinking ability and innovation ability of FSSC employees, on the other hand, only effective opinions are adopted. Only then can it really be possible to achieve business process innovation. The training target completion rate refers to the ratio of the actual completion of the training program to the initial training plan, which can reflect the potential of employee ability improvement. The investment in training fees reflects FSSC's investment in human resources, and reflects the emphasis on improving the ability of employees. All three are important sources of power for the sustainable development of financial shared service centers.

To sum up, this paper uses the balanced scorecard to construct the evaluation system of the financial sharing center under the blockchain technology, and refines the indicators from the four dimensions of finance, customers, internal processes and learning and growth. These four dimensions have their own strategic goals and evaluation priorities, but they do not exist independently of each other. On the contrary, they are interrelated and affect each other. For example, benign evaluation results at the customer level will meet the needs of upward financial indicators. In order to obtain high customer satisfaction, it is necessary to continuously improve internal processes, shorten service cycles, and improve service quality. These require continuous employee training and improvement. Employee's business level to achieve, that is, the goal of learning and growth level. It can be said that learning and growth are the driving factors for the improvement of the other three, and the financial dimension is the ultimate goal of FSSC. Therefore, when evaluating the performance of FSSC, it is necessary to integrate the indicators of the four dimensions under the overall strategic goal, and not ignore any link.

4. Optimization Design of Performance Evaluation Process of Financial Sharing Center based on Blockchain Technology

With a good performance evaluation framework, a rigorous management process is also required to ensure that the operation of the financial sharing center under the blockchain technology can be accurately evaluated, and to promote the continuous improvement of the performance evaluation system, which is more and more in line with the innovative model of FSSC. Under this goal, a set of performance evaluation processes that can be virtuous is created, that is, a closed loop from clarifying performance evaluation goals, refining performance evaluation goals, supervising the performance evaluation process, analyzing the causes of development obstacles, and solving performance evaluation loopholes. Problems are identified, analyzed and resolved through each evaluation cycle. In addition, in order to ensure the smooth flow of this cycle, it is necessary to use information technology and establish effective communication and incentive mechanisms (see Figure 4).
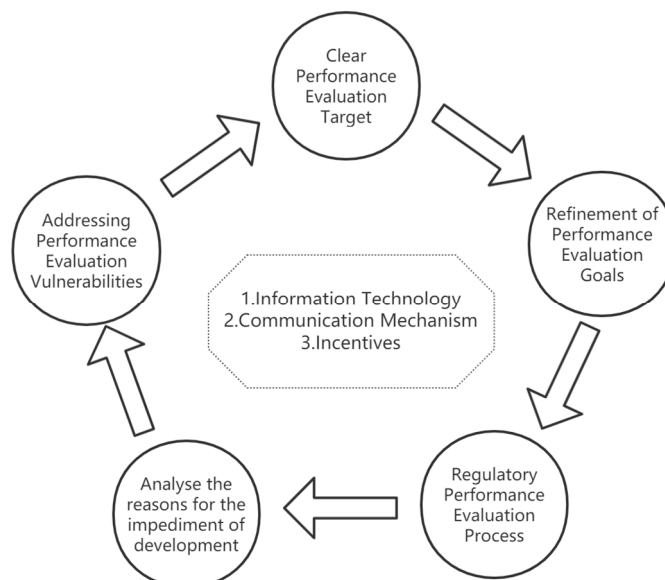
Figure 4. Performance Evaluation Flowchart

4.1. Defining Performance Evaluation Goals

Defining goals is the first point of the Financial Sharing Center's performance evaluation process. Only by establishing clear management objectives can we guide the performance evaluation behavior and achieve the desired management effect. The financial sharing center shall determine the performance evaluation objectives on the basis of the overall development objectives and strategic planning in combination with the actual situation of the enterprise. For example, under the enterprise cost leadership strategy, the financial sharing center can reduce the total cost of the enterprise by improving work efficiency and reducing the operating cost of the financial department. The financial sharing center should also formulate a practical performance evaluation plan based on its own functions and development model. Especially when the financial sharing center under the blockchain technology provides external customer services, it can obtain and process financial data through data technology, and formulate specific implementation goals and performance evaluation plans in line with its own development model through data research and analysis. These requirements also require staff to have a deep understanding of the financial sharing model under the enterprise and blockchain technology, in order to determine the performance goals that can not only meet the requirements of various departments, but also promote the overall planning of the enterprise.

4.2. Refinement of Performance Evaluation Objectives

In the actual management process, in order to carry out the performance evaluation, it is necessary to refine the performance evaluation objectives of the financial sharing center. First of all, the refinement target is based on the scientific and reasonable analysis of the target. It needs to analyze the specific management situation of FSSC from top to bottom through blockchain and big data technology, and divide the performance evaluation target layer by layer. Secondly, the performance evaluation objectives are decomposed in two dimensions, space and time, and employees are encouraged to participate in the decomposition of the objectives, so as to ensure that the objectives are reasonable and at the same time arouse the enthusiasm of employees. In space, from the entire center to each department, each group to each employee, clarify the job responsibilities and specific goals of each level, so that the performance responsibilities are decomposed and implemented to people. In terms of time, the expected goals are divided into individual development sections, and the development of each stage is monitored in real time, and a dynamic performance evaluation is formed in a timely manner.

Finally, by quantifying the performance evaluation objectives, comparable data can be obtained to judge the implementation of the performance evaluation objectives.

4.3. Supervision Performance Evaluation Process

The performance evaluation of the supervision and financial sharing center is to compare whether there is a difference between the actual implementation results and the expectations of managers, and track the completion of performance in real time, so that managers can check and make corresponding adjustments in a timely and rapid manner. The decentralization and detrusting characteristics of the blockchain solve the problem of information asymmetry between the financial department and other departments to a certain extent, ensure the authenticity, reliability and timeliness of information transmission, and improve the speed and speed of information transmission. usage efficiency. They greatly facilitate the regulatory process, allowing real-time monitoring of risks and deficiencies in the performance evaluation process. Managers can control the performance and management quality of F SSC through supervision, and continuously track and record the performance of employees at work. When there is a discrepancy between the expected performance and actual results, it is necessary to use big data and blockchain technology to track and trace the source. And timely alert those units and individuals who do not meet the standards, and adjust the performance goals in real time.

4.4. Analyzing the Reasons for the Obstacles to Development

When the actual data results are found to be different from the expected results during the supervision process, it is necessary to trace the cause of the difference. The original data can be obtained through the connection of the blockchain with various levels of systems. After data cleaning, detailed cause analysis is carried out after a series of methods such as horizontal comparison and vertical comparison, and finally various performance reports (analytical reports, text reports, etc.). Managers can solve problems in performance evaluation in a targeted manner, make precise efforts, make key breakthroughs, find more reasonable performance evaluation methods, and ensure the smooth operation of the management process.

Specifically, the longitudinal comparison is to compare the performance of this enterprise at different stages in the historical development of the financial sharing center and its continuous optimization of performance evaluation, which echoes the cyclical model of performance evaluation. Ideally, in each cycle, it is hoped to find the direction of the next improvement. By comparing the performance of the previous cycle, on the one hand, it can be checked whether the improvement is effective and whether it can meet the expectations of management; on the other hand, it is more clear How to improve the next cycle. Horizontal comparison is to compare with related companies in similar industries at the same time period. It can be that they also implement the financial sharing center optimized based on blockchain technology, and find the performance differences between the two parties by eliminating the common interference factors of similar things. Find out the factors that restrict the performance management of FSSC within this larger scope, and get a more general rule; it can also be based on the technical support of different financial shared service centers to analyze which technology can better maximize the benefits of the financial shared service center .

4.5. Solving the Loopholes in Performance Evaluation

Addressing performance evaluation loopholes is the last step in a single cycle of the performance evaluation process, but it is not the last step in the entire management system. After analyzing the reasons for development obstacles, managers need to give full play to the technical advantages of blockchain and big data, put forward suggestions for improvement and implement them to all responsible persons, so as to promote the in-depth development of performance evaluation. This has far-reaching significance for FSSC to scientifically formulate

the performance goals of the next stage, and start a new round of performance evaluation in the process of progress, so that enterprises can optimize the management mode in the continuous reform and innovation, accurately position their own advantages, and obtain greater competitive advantages.

The performance evaluation process is an interlocking, layer-by-layer progressive system. In addition, corresponding support should be established to promote the effective operation of the management system. First of all, since most of the financial shared central database under the blockchain technology is generated by relying on big data, the acquisition of performance indicators is no longer a traditional manual calculation. In the face of massive business data, relevant staff can use information technology, use data mining technology to obtain information, and conduct performance evaluation through statistical analysis methods. Secondly, to establish an effective performance communication mechanism. The ultimate goal of performance evaluation is to promote the improvement of company and individual performance under the guidance of scientific and reasonable goals, rather than simply evaluating the quality of employees through index scoring. Therefore, the financial sharing center should actively communicate with employees in the process of performance evaluation, including in the pre-planning stage, the guidance stage and the post-event summary stage, through communication to allow employees to participate in performance evaluation, so as to mobilize the enthusiasm of employees and stimulate their potential. It can also make the performance evaluation work more scientific. Finally, when the employees achieve the staged expected goals, some incentives should be given to the employees. Different incentive measures are implemented for employees at different levels and positions. Incentive measures are not only limited to salary rewards, but also provide the possibility of promotion and well-planned career prospects. The implementation of effective incentive measures can mobilize the enthusiasm of employees when the effect is achieved, and at the same time coordinate the personal goals of employees with the financial shared service center and the overall development goals of the company as much as possible.

5. Conclusion

Based on the innovative sharing system of the Financial Sharing Center under the blockchain technology, this paper builds a performance evaluation system with clear layers, standardized indicators and complete processes. In general, this paper considers the operation characteristics of F SSC on the basis of the balanced scorecard, and makes more specific refinements to the indicators of the four dimensions, and reengineering the process of performance evaluation to realize problems found, analyzed and solved. A virtuous circle of problems. As far as development is concerned, there may be some differences between the businesses of each company, and the indicators cannot be comprehensive. The company can adjust its own indicators based on the indicator system constructed in this paper. In addition, the current financial sharing center under the blockchain technology is not mature enough, and the performance evaluation system can be continuously improved and optimized in the process of future practice.

Acknowledgments

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