Research on the Financial Indicators System Based on "Harmonious society" Concept

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Abstract: During the process of constructing of a harmonious society, building up a harmonious enterprise is an indispensable link. And the financial indicators reflect the company's operating conditions and trends, corporate records and the guidelines for the future direction of enterprise. Take consider of these important effects of financial indictors system, it is necessary to construct a financial indicators system based on the harmonious society concept, which undoubtedly, would be a supervision role in a harmonious enterprise. Harmonious society concept influences the idea of enterprise development and financial management objectives a lot. And this issue is discussed detailed in this paper. According to harmonious society concept, a new financial indicators system is build up to urge enterprise achieve harmony among enterprise, human being, nature and society. [The Journal of American Science. 2009;5(1):4-13]. (ISSN: 1545-1003).

Keywords: Financial management objectives, financial indicators system, Harmonious society concept, Idea of enterprise development

1 Introduction

"Harmonious society" concept for the proposal has widespread community thinking. What is of a harmonious society and how to build a harmonious society, which is a hot issue that has been debated lately? Enterprises are an integral part of the community, which provide job opportunities and promote economic development. Enterprises have the enormous impact of inestimable to the society, whereas society also affects and restricts enterprises a lot. In any case, during the process of constructing of a harmonious society, building up a harmonious enterprise is an indispensable link. And the financial indicators reflect the company's operating conditions and trends, corporate records and the guidelines for the future direction of enterprise. Therefore, it is necessary to construct a financial indicators system based on the harmonious society concept, which undoubtedly, would be a supervision role in a harmonious enterprise.

2 Idea of enterprise development based on the harmonious society conception

Harmony society is a very complex system. This system requires that the conflicting two or more parties in the unity could work in a spirit of mutual accommodation and coordination, and finally integrate into the whole. If it can be achieved, the society would always be in the state of health, full of vigor and vitality. Specifically, a socialist harmonious society should not only be emphasized on harmony inside of people, but also on harmony between human being and nature, society; not only be emphasized on the harmony of each rank and each interesting group, but also ask for the harmonious development in outside world. On one hand, we should nurture the harmonious development of all cells in the micro-society organizations. On the other hand, we need to promote the harmonious development of whole society in the entire macrostructure. Within the society, harmony should be achieved in subsystems as economic, politics, culture and others. And also a harmonious relationship should be formed between subsystems to the common development. So, the basic connotation a socialist harmonious society should include harmony between man and nature, interpersonal harmony, the social harmony, and several other areas.

Enterprise is also a complex system, including interesting groups with mutual supports and mutual conflicts, such as investors, creditors, managers and employees. And enterprise is inseparable with

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economics, nature, culture, and other elements of society. Enterprise which relies on low labor remuneration to boost profits inevitably can not hold person with ability. The former enterprise development concept of "economic development first and then rebuild the environment" has been abandoned now.

If enterprises can not play a useful role, it would lack of the support and reward of the community and results production breaking off. During making the plans of development and operating, if enterprises only seek to maximize their own interests, regardless of the public interest and ignoring its environmental pollution, they will undermine human's living environment, and ultimately harm to themselves. The business community should be of concern not only to protect the interests of investors and creditors, and also the interests of employees can not be ignored. Human resource in modern society is the driving force for the development of enterprises. All in all, the idea of enterprise development based on the concept of a harmonious society stresses that enterprises are benefit to society and harmless to nature. Besides, it is requested to promote human’s development. Finally enterprise would achieve harmony inside and outside, and promote sustainable development itself.

3 The financial management objectives based on Concept of a harmonious society

Financial management objectives prescribe and restrict financial management system of indicators. In this paper, financial management indicators system is shot for indicators system. Sound indicators system is the correct assessment and tools for the management objectives to achieve quality standards. As a system of business documents of performance, owners use indicators system to monitor and assess operators on the completion of fiduciary duties. By analysis indicators system, managers take charge in operating results to improve operating methods and means in the future, which is served for the realization of the owners’ wealth maximized. Additionally, studying the indicators system would help creditors to inspect enterprises in terms of funding support capability, for the sake of the security of loans.

Financial management goal is the result that financial management work should achieve. It both is the starting point and also is the end of the financial work. Financial management goal is the foundation of financial theory. It decides which kind of an enterprise financial management organizations chosen, which kind of management personnel hired, which kind of management tools and methods used, and which kind of indicator system established. Financial management goal is variability. It was constrained by the political and economic environment. The changes of financial management goal would inevitably lead to the changes in financial indicators. In the traditional centralized management model, property ownership and the right to operate is in a high degree of centralization. The main task of enterprise is assigned by the implementation of the national GDP indicators. In this case, enterprise take value maximize as the goal. During financial management which the center is production value, basic indicators used to workout plan are deciding yield by sell, profit by sell, managing capital by sell and production value.

In the 30 years of reform and opening- up process, our country is not only converted from a planned economy into a market economy, but also its financial management goal has undergone world-shaking changes with economic and social development. From the simple pursuit of economic interests of the growth, financial management goal has turn to concern to the sustainable growth of enterprises. Each time the change has left a track on history.

Harmonious society conception makes people realize that in order to keep the sustained growth, enterprises should properly handle the relationship between business and human being, between business and nature and between business and society. Enterprises which are concerned on staff’s growth and environment preservation would be respected in society. For instance, when enterprises recruit staff, the provision of training opportunities has become an attractive condition. Another example is green products are usually more accessible to consumers of all ages. In the irresistible historical trend, the conversion of enterprise development idea brought the change of financial management goal. The basic objective of financial management must be set aside the range of only concerned about their own ability. And the enterprise humanities inside and outside, natural and social environment should be given due attention to form multi-won situation among enterprises, human beings, society and nature. Thus, based on the political background of constructing a harmonious society, the basic objective of financial management should be to ensure owners’ wealth maximization on the basis of a harmonious environment inside and outside enterprises. Accordingly, the specific objectives of financial management should take economic growth, human’s development, environment protection and contribution to the community as main themes.

4 Financial management indicators system based on Concept of a harmonious society

In previous studies, although some scholars had pointed out that the basic objective of financial management is to maximize owners' wealth in the premise of guarantee the interests of the community. But the traditional indicators system was concerned about the profitability, capacity to pay, management ability and compensation debt capacity, and so on. Actually it only completed half of financial management basic goal, which is to maximize the owners' wealth, while no mention of the part of to ensure the interests of the community. Based on construction of a harmonious society, to establish the financial indicators system should ensure that both the maximization of shareholder value and the interests of the community can be fully realized. Thus, the new financial indicators system should be able to provide financial information in the following aspects: whether the enterprise can guarantee the interests of investors, creditors and employees; whether it can promote the individual development or not; whether enterprises can avoid destructing environment during operating, finally in harmony with nature; and whether the enterprise can create economic benefits, build up a good social image, and relate with the surrounding social environment in harmony. So, the new indicators system should include basic business indicators, value increment indicators, indicators of environmental preservation and indicators of social contribution.

4.1 Basic business indicator

Basic business indicator refers to those indexes that weigh the ability of survival and continuance to operate. The purpose of setting this indicator is the minimum requirements for enterprise and not is an expectation of a harmony enterprise. Basic business indicator had been explicit in the traditional system of indicators, which includes rate of return on sales, rate of return on total assets, rate of return on stock equity, asset turnover ratio, inventory turnover ratio, receivable turnover ratio, the growth rate of net profit, sales growth ratio, and other indicators. There is no elaboration for them.

4.2 Value increment indicators

Value increment refers to the value of related interest groups getting value-added. This value is based on economic value. The harmony of a harmonious society emphasizes spiritual pursuit on the basis of the very rich material resources. It is undeniable that the material foundation plays an important role for the development of the individual. Foretime when talked about the effect of enterprises in personal growth, people only treat of staff growth urged by enterprise, and the growth of investment and evading creditors is not mentioned at all. That is mainly because of great distinction and in rewards among the investors, creditors and employees. For individuals, the reward is a big difference indeed, but for groups, investors, creditors and staff are only three main interests groups of enterprises, which are not completely antagonistic among them. Investors and creditors provide enterprises with funds, and staff provides enterprises with intellectual capital and labor. So, enterprise should be responsible to the growth of these three groups of person.

4.2.1 Investors

Although corporate investors are the ultimate owners of the property, it does not mean investors do not need to increase their own value. In fact, investment income is not the return of their investment, but also the return of their sense and decision-making power. Investment return can increase achievement sense of investors and heighten degree of self-fulfillment. Investment income is the same with the evaluation index of sales income in enterprises, so rate of return on capital should be used as an indicator during the evaluation.

(1) Capital profit ratio It refers to during a certain period (such as one year), Comprehensive Income level of capital. In accordance with the match principle, capital profit ratio should be calculated on the basis of net profit after tax, which is available for distribution of profits. The formula is:

$$\text{Capital profit ratio} = \frac{\text{Net profit after tax of enterpris es}}{\text{The amount of paid-up capita}} \times 100\% \tag{1}$$

This indicator reflects the level of investment in total income, which is a kind of indicators reflect benefit. It is the indicator which investors are most concerned about and also it is a core indicator which can be used to evaluate the operation achievements. Generally speaking, capital profit ratio should be higher than the bond or deposit interest rates at the same period. In theory, it should be equal to the summation of average risk-free return ratio and risk return ratio. If investors can not receive corresponding risk reward, the investment behavior is proved to be wrong. Therefore, the higher the value of this indicator, the higher enthusiasm investors has. Meanwhile, in order to safeguard the long-term interests of investors, corporate need to distribute final benefit between investors and itself. Then it has created two derivative (help) indicators, to reflect income of investors in different sides and levels.

(2) Rate of capital preservation and increment. It reflects the degree of increment of capital deposited which is invested into enterprises by investors. It shows the accumulation speed of expand production in enterprises, which is generally reflected by rights and interests of owners. The formula is:

$$\text{Rate of capital preservation and increment} \frac{\text{total owners equity at the beginning}}{\text{total owners equity at the ending}} \times 100\% \tag{2}$$

Value added which is variance between molecular and denominator, only refers to the part of original capital accumulation, not including additional capital. Otherwise, they will come to the wrong conclusions. The indicator reflects the level of long-term benefits of investors. In the precondition that enterprise is profitable, this indicator must be greater than 100%. It is not only the rule of distribution of profits system according to financial system, but also is the material guarantee of interests of and investors in long-term. Because only by accumulating capital to expand production, enterprise could grow up in market competition and enhance competitiveness. And investors can obtain greater economic benefits. But if enterprise operates to the bad, Rate of capital preservation and increment will be less than 100%. It means capital can not be preserved and increased. What's more, if the losses exist in a long-term, enterprise would inevitably collapse.

(3) Earnings Per Share (EPS) Earnings Per Share reflects the actual level of cash distributed in the ending. It is most concerned by the investors whose target is dividends. The formula is:

$$\text{Earnings Per Share} = \frac{\text{Total cash dividends on the ending}}{\text{Total paid-up capital}} \times 100\% \tag{3}$$

The indicator reflects the current level of returns for investors, so it is also one of most important indicators of investment returns. Also, it is an important indicator which reflects market image and credit ranking of the enterprise. In order to maintain or enhance the confidence of investors, enterprise generally preserves EPS higher than national debt or EPS of other enterprises. This behavior would take the initiative to improve the level of decision-making of and responsibility investors, to avoid them selling or transferring their stocks or invests to others.

4.2.2 Creditors

The same as investors, creditors also are owners of capital. So capital appreciation is a main indicator which reflects creditors' value. The difference is that creditors can not directly share the enterprise's economic profit, but by the principal and interest to complete value-added. Therefore, the better the solvency of enterprises, especially the better cash solvency, the economic interests of the creditors is more protected. Therefore, solvency indicators on basis of the realization of assets ability are built as the following:

(1) Asset liability ratio It is a composite indicator which measures business debt levels and material guarantee extent for debt. The formula is:

(2)

$$\text{Asset liability ratio} = \frac{\text{Total liabilities}}{\text{Total assets}} \times 100\% \tag{4}$$

This indicator not only reflects the financial structure, but also shows the solvency of enterprises. So this ratio shows the pressure for debt repayment. The higher ratio, the worse solvency is. Thus the lower ratio, the more security creditors are. But consider of murex effect between the financial leverage and financial risks, corporations should control all the indicators at a reasonable level. Generally 50% is limited for the warning light, 100% alert for heavy restrictions. Enterprises should pay close attention to the rate of assets and liabilities to ensure the economic interests of the creditors, with whom need to establish long-term harmonious and cooperative relations.

(2) Liquidity ratio Liquidity ratio reflects the short-term solvency of the enterprise core indicators. The formula is:

$$\text{Liquidity ratio} = \frac{\text{Current assets}}{\text{Liquid liabilities}} \times 100\% \tag{5}$$

Insolvent in enterprises mainly refers to the pressure of short-term debt, thus liquid assets which have liquidity become guarantee to repay short-term debt maturing year. However, as a kind of enterprise operations form, the liquidity of funds must be maintain in a certain level and structure to maintain normal production and operation. Therefore, a 2:1 ratio is more reasonable to maintain a debt service funds and ensure the production and management funds as working capital. In the analysis, we should also pay attention to the structure of current assets. If there exist large disproportionately share of the assets, such as too much raw materials, finished products, prepaid expenses and other liquidity which circulation ability is poor, in particular commodity serious backlog, the solvency of enterprise will decline. Although the ratio was big, debt crisis still exists. As a supplementary to liquidity ratio, it is necessary to analysis the liquid ratio further.

$$\text{Quick rate} = \frac{\text{Quich assets}}{\text{Liquid liabilities}} \times 100\% \tag{6}$$

Quick asset is a kind of immediately liquid asset, which contains monetary funds, notes receivable and net receivables, short-term investments. Theoretically speaking, liquid assets can be realized on the debt at any point of a debt (debt maturity), so as long as the indicators are not less than 1, debt is guaranteed. However, there exist some statuses which greatly reduce the company's short-term solvency, such as triangular debt in arrears and poor receivables liquidity. Therefore, attention should be paid to the analysis of accounts receivable collection capacity.

4.2.3 Stuff

In the initial signs of emerging knowledge-based economy, determining factors of whether a business is competitive and whether it has a good prospect, have not been limited to the size and scale of the financial resources, but also depends on whether it has abundant human resources. Concern about the labor remuneration and stuff's development, not only meet the need of enhance the core competitiveness of enterprises, but also meet the needs of socialist construction. According to the theory of behavior economics, the benefits and the opportunities access to staff training and development can make up for deficiencies that wage is not high. Therefore only consider wage on the impact on the development of the staff has lost its significance. Consider of the level of protection of business-to-employee development, set up rate of output return ratio as the follow formula:

$$\text{Output return ratio} = \frac{\text{Investment on human capital}}{\text{Enterprise total output}} \times 100\% \tag{7}$$

$$\begin{aligned}\text{Investment on human capital} &= \text{wage} + \text{allowance} + \text{bonus} + \text{insurance} \\ &+ \text{5 kinds of insurance} + \text{a kind of accumulation fund} + \text{training costs}\end{aligned} \tag{8}$$

Output return ratio shows the relationship between the total remuneration of the employees and the total output of enterprise. High output returns ratio is helpful to maintain harmonious between employees and enterprises. There is no need to compare training costs with total output of enterprises separately. Because of increased remuneration in other areas, staff will also have aspirations and economic conditions of the autonomy update vocational skills. However, we should realize that output return ratio is a total output target, which can not sufficiently reflect the development level of staff's development. However, the obvious difference exists between general managers and staff for rewards, such as in training costs, etc. If calculated per output return ratio directly by the former formula, the results are likely to cause serious distortion. It is therefore proposed two auxiliary indicators to the financial indicators system:

(1) Per manager output return ratio

$$\text{Per manager output return ratio} = \frac{\text{Investment in human capital of manager}}{\text{Enterprise total output}} \times 100\% \qquad (9)$$

(2) Per general employees output return ratio

$$\text{Per general employees output return ratio} = \frac{\text{Investment in human capital of general stafff}}{\text{Enterprise total output}} \times 100\% \qquad (10)$$

It can also light of the actual situation of the corporate staff into the grass-roots workers, middle management staff, and senior staff. Various groups were calculated of per output return ratio, which compared to the average level of the same industry to determine the extent of the enterprise harmonious. Of course, such a harmonious refers to the internal harmony between the staff. It also needs to consider the interests of investors and creditors, and the distribution of benefits between internal and external, so that enterprises can achieve harmony among people.

4.3 Safeguard environment indicators

A harmonious society requires harmony between human being and nature. With development of Industrial civilization, the contradiction between human beings and nature have become increasingly prominent, than it is at any time of the history. This contradiction is on the inside of industrial society and hard to remove. Thus it is necessary to reconstruct ecological civilization which is harmony and unification between human and nature. When build a socialist harmonious society, such kind of ecological civilization is the basis and the primary task.

The traditional view is that as scarce resources environment are public goods. Therefore, it is impossible to achieve effective environmental management through market competition. And depending on government intervention is the only method. However, in environmental management, there exist two kind of failure caused separately by market mechanism and mechanisms. This is a question of two evils choose the lesser and so far it is no empirical data to prove which one is better. Comparison of the international authority view is that both are indispensable and must be closely combined.

In United States Environmental Protection Agency regulations, the major means of economic incentives of environmental management including the following seven kinds: the price mechanism (types of taxes and fees on the "three wastes"); deposit refund; emissions trading system, subsidies system (including franchising, low-interest loans, tax incentives, procurement policy priority of environmental friendly products), liability on the environmental damage, voluntary disclosure of information and non-monetary incentives. In China, the administrative means are mainly implemented. In 2003 started the implementation of the "People's Republic of China Environmental Impact Assessment Law," and in 2006, "China green national economic accounting report 2004" is released. In April 2007, "environment information disclosure practices (for trial implementation)" is promulgated. Although government did not make clear economic instruments used in environmental management, but in practical work, the implementation of administrative measures are often parallel accompanied by economic means. In Chinese practice, these seven kinds of economic incentives required by USEPAF have been used in environmental management, and later will be used more frequently.

New accounting standards published in 2006 is a crucial point of economic instruments and administrative means in environmental management. The new guidelines makes relations of environmental management and corporate be more obvious and concrete. Contingencies issues guidelines requests environmental liabilities which are burdened by enterprise should be disclosed in projected liabilities or contingencies. Environmental liabilities, including statutory obligation to stated obligation, are caused by environmental laws, contracts, and rectification of environmental pollution. The new guidelines require that environmental liability and environmental impact which lead to detract from the value of assets must be recognized and measurement in the financial statements, and be disclosed in the notes. "Enterprise Accounting Standard No. 4 - fixed assets" states: "When determine the cost of fixed assets, the factor of expected disposal costs should be taken into account "."Enterprise Accounting Standard No. 27 - the exploitation wells of oil and natural gas "gave an integrity of the requirements, that the enterprise assume the obligation of abandoned mining area, and these requirements reflect the regard of natural resources materials.

According to the new accounting standards and the economic incentives implemented in China, , safeguard environment indicators are designed as follows:

(1) Damage multiplier

$$\text{Damage multiplier} = \frac{\text{Total operating expenditure}}{\text{Penalty}} \times 100\% \tag{11}$$

$$\text{Penalty} = \text{various taxes and fees of "waste"} + \text{deposit} + \text{Contingencies cause of environmental laws, contracts, and rectification of environmental pollutionissues or liabilities arising from the disposal} + \text{other environmental administrative fines} \tag{12}$$

Deposit is charged in advance to urge enterprises to protect the environment, which after a period of time will be returned to the enterprise according to the situation, so in principle, deposit is not a fine to the enterprise. However, the deposit is protection costs on the basis of the estimated charges. So as the projected liabilities of environment, deposit and other environment-related liabilities are expected to merge into the fines caused of destruction of the environment.

Damage multiplier reflects the extent of the damage to the environment in the course of business. It is more easily understandable to calculate the damage to the proportion of the environment fined getting rid of enterprises operating expenses. By this arithmetic, higher result reflects greater damage to the environment and worse harmony between enterprise and nature, so this proportion has a negative level of harmony. In order to make it to be a positive indicator as other indicators, calculate multiplier as countdown of this proportion. Greater multiplier reflects less financial penalties due to damage to the environment and more harmony of the relationship between enterprises and nature.

(2) Protection multiplier

$$\text{Protection multiplier} = \frac{\text{Income of environmental protection}}{\text{Total operating revenue}} \times 100\% \tag{13}$$

$$\text{Income of environmental protection} = \text{income of trading pollution discharge rights} + \text{concession cost savings} + \text{increased income by priority in the procurement} + \text{saved interest by low-interest loans} + \text{other administrative award access to the protection of the environment} \tag{14}$$

Protection multiplier reflects in the extent of environmental protection by enterprise in the business process. Enterprise could get incentives and preferential policies accounting to its performance of environmental protection. With the increasingly mature of market mechanism of environmental management, enterprises can sell their own sewage indicators saved. Apparently, protection multiplier is proportional with the degree of harmony and enterprises. Good harmony between enterprises and natural helps enterprise to obtain greater economic benefits, so the protection multiplier is greater, and vice versa.

4.4 Social responsibility indicators

In the business process, particularly in decision-making, except the interests of investors and the interests of themselves, enterprises should also take account other interest groups and the interests of the community which is closely related to their behavior. Enterprises can not only consider their behavior whether or not favorable for themselves, but also should consider whether there are adverse effects to others. Corporate social responsibility may have some economic benefits directly or indirectly, including:

(1) Social reduce its profit margins, that is in order to encourage corporate take social responsibility, government or related authority give them some economic incentives and preferential policies, such as price concessions or subsidies and funding of responsibility projects the when purchase land for the construction of community works. (2) Social responsibility bonuses, that is incentives in form of cash or material issued such as outstanding bonuses which is undertake by the national social welfare. Social responsibility bonuses are given to the enterprises which are responsibility to society and have an important positive effect on social development. (3) Income in opportunity, which is increment of net income of enterprises, which have donated or sponsored to community and social welfare, compared to other enterprises not to do. (4) Potential benefits, include income due to labor skills improved which is taken by the enterprise's positive commitment for human resources. They also include income caused of enhanced enthusiasm of stuff and taking on other types of social responsibility.

Accordingly, during the production and operation, enterprises should take some liabilities because of responsibility to society. Liabilities include: (1) various taxes and welfare which should be sent for the public, such as urban construction tax and extra charges of education funds, (2) compensation which should return to consumers. Enterprises need to make sure their products and services meet the performance of stability, security, durability and other requested characteristics. Otherwise, enterprises should bear appropriate responsibility, and may, therefore, to perform a form of corporate debt. Apart from the liabilities of the social responsibility required by legal provisions, enterprises can also use other voluntary methods to perform social responsibility, such as the provision of financial, and material to support public utilities and social welfare, the provision of employment opportunities especially for laid-off workers and services for disables. Based on the actual situation above, social responsibility indicators should be set up as follows:

①Rate of income and social responsibility

$$\text{Rate of income and social responsibility} = \frac{\text{Benefits by taking on social responsibility}}{\text{Total receipts of enterprise}} \times 100\% \tag{15}$$

②Contribution-expenditure ratio

$$\text{Contribution-expenditure ratio} = \frac{\text{Taxes related to social responsibility} + \text{expenditure of voluntary compliance with social responsibility)}}{\text{Total expenditure of enterprise}} \times 100\% \tag{16}$$

③Compensation-expenditure multiplier

$$\text{Compensation-expenditure multiplier} = \frac{\text{Total expenditure of enterprise}}{\text{Compensation related with social reponsibility}} \times 100\% \tag{17}$$

These three indicators are all positive indicators. Greater index value shows corporate performance better social responsibility and the relationship between business and society is more harmonious.

5 Conclusions

Concept of a harmonious society under the concept of enterprise development, the emphasis on corporate useful to society, the natural sound, the role of promoting development, so as to achieve harmony within and outside the enterprise, and promote sustainable development enterprises. The basic objective of financial management is to ensure that enterprises should be harmonious internal and external environment on the basis of maximizing wealth owners. Accordingly, the specific objectives of financial management should be to achieve economic growth, promotion of human development, environmental protection and contribute to the community as the main theme. In the new financial management objectives, the establishment of the following financial evaluation index system:

By the financial evaluation indictor system, it is able to evaluate the harmonious state inside and outside enterprises, so as to promote enterprise to a more harmonious direction.

Tab.1 Frame of financial indicators system

Target	Principles	Indexes
Financial indicators system	Basic business indicator	Rate of return on sales, Rate of return on total assets, Rate of return on stock equity, Asset turnover ratio, Inventory turnover ratio, Receivable turnover ratio, The growth rate of net profit, Sales growth ratio, etc.
	Value increment indicators	Investors：Capital profit ratio, Rate of capital preservation and increment, Earnings Per Share (EPS). Creditors：Asset liability ratio, Liquidity ratio Stuff: Output return ratio, Per Manager output return ratio, per general employees' output return ratio.
	Safeguard environment indicators	Damage multiplier, Protection multiplier.
	Social responsibility indicators	Rate of income and social responsibility, Contribution-expenditure ratio, Compensation-expenditure multiplier.

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