

行政院國家科學委員會專題研究計畫 期末報告

從二種不同的研究觀點探索社會公民與其結果變項(第2年)

計畫類別：個別型
計畫編號：NSC 100-2410-H-263-002-MY2
執行期間：101年08月01日至102年07月31日
執行單位：致理技術學院財務金融系(科)

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報告附件：出席國際會議研究心得報告及發表論文

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中華民國 102 年 10 月 30 日

中文摘要：本研究從訊號理論與期望理論的觀點來假設求職者的知覺社會公民會間接地影響到他們的求職意圖與口碑，其中企業的吸引力與職場成功期望為中介變數。本研究之實證結果將可以和過去研究產生互補的效果，特別是過去研究大多只是強調企業公民可以帶來公司的競爭優勢卻沒有從招募員工與人力資源的觀點來提供足夠的證據。

中文關鍵詞：企業公民；組織信任；組織承諾；倫理公民；慈善公民

英文摘要：drawing on propositions from the signaling theory and expectancy theory, this study hypothesizes that the perceived corporate citizenship of job seekers positively affects their job pursuit intention and word-of-mouth indirectly via the mediation of a firm's attractiveness and career success expectation. The empirical findings will substantially complement the growing literature arguing that corporate citizenship brings firms' competitive advantages without solid evidence from the perspective of recruitment and human resources.

英文關鍵詞：Corporate citizenship, organizational trust, organizational commitment, ethical citizenship, discretionary citizenship.

行政院國家科學委員會補助專題研究計畫

期中進度報告

期末報告

從二種不同的研究觀點探索社會公民與其結果變項

計畫類別： 個別型計畫 整合型計畫

計畫編號：NSC 100-2410-H-263 -002 -MY2

執行期間：100年 8月 1日至 102年 7月 31日

計畫主持人：蔡淵輝

共同主持人：無

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赴國外移地研究心得報告

赴大陸地區移地研究心得報告

出席國際學術會議心得報告及發表之論文

國際合作研究計畫國外研究報告

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中 華 民 國 102 年 8 月 26 日

行政院國家科學委員會專題研究計畫期末報告

從二種不同的研究觀點探索社會公民與其結果變項

Exploring Corporate Citizenship and Its Outcomes from Two Different Research Perspectives

計畫編號：NSC 100-2410-H-263 -002 -MY2

執行期限：100年8月1日至102年7月31日

主持人：蔡淵輝 致理技術學院財金系

一、中文摘要

本研究從訊號理論與期望理論的觀點來假設求職者的知覺社會公民會間接地影響到他們的求職意圖與口碑，其中企業的吸引力與職場成功期望為中介變數。本研究之實證結果將可以和過去研究產生互補的效果，特別是過去研究大多只是強調企業公民可以帶來公司的競爭優勢卻沒有從招募員工與人力資源的觀點來提供足夠的證據。

關鍵詞：企業公民；組織信任；組織承諾；倫理公民；慈善公民

Abstract

drawing on propositions from the signaling theory and expectancy theory, this study hypothesizes that the perceived corporate citizenship of job seekers positively affects their job pursuit intention and word-of-mouth indirectly via the mediation of a firm's attractiveness and career success expectation. The empirical findings will substantially complement the growing literature arguing that corporate citizenship brings firms' competitive advantages without solid evidence from the

perspective of recruitment and human resources.

Keywords: Corporate citizenship, organizational trust, organizational commitment, ethical citizenship, discretionary citizenship.

二、緣由與目的

Recruiting superior human resources provides organizations with a sustained competitive advantage (Wright, Ferris, Hiller, & Kroll, 1995). In fact, recruitment is one of the key elements of human resource management, because it dominates applicant pool characteristics and thus defines the set of individuals who will work for an organization (Turban & Cable, 2003). An important step in recruitment is to increase job seekers' pursuit intention (i.e., the intention to apply for a job) (Williamson, Lepak, & King, 2003). Firms that attract more qualified applicants have a larger number of applicants to select from, leading to greater utility for firm recruitment activities and stronger organizational competitive advantages in the future (Williamson et al., 2003).

Previous studies have called for more research to assess the determinants and mediators that affect job seekers' intention during the applicant generation phase of recruitment (Rynes, 1991; Williamson et al., 2003). Particularly, the literature on applicant generation has heavily emphasized the influence of recruitment ads (or brochures) or selection procedures on individuals' perception of a firm's attractiveness (Saks, Leck, & Saunders, 1995). The studies have found that these ads pass on attractive information about a firm's attributes to potential job seekers, which in turn affect the job seekers' intention to pursue employment opportunities at the firm (Williamson et al., 2003). Unfortunately, while some knowledge regarding the use of information in print recruitment materials to attract job applicants has been somewhat developed, little is known about how job seekers actually interpret the information they receive as signals about a firm's working conditions (Turban & Greening, 1996). Thus, the signaling theory may be useful for understanding the formation of job pursuit intention among job seekers, which is used to build this study's research model.

Propositions based on the signaling theory indicate that a firm's attributes offer job seekers information about what it would be like to be a staff of the firm, because such attributes are interpreted as information about the firm's working conditions (Turban & Greening, 1996). Among various firm attributes, corporate citizenship is one of the most critical attributes that attract potential applicants by serving as a signal of a firm's working conditions (Turban & Greening, 1996). Indeed, a firm's corporate citizenship helps foster a strong signal about working conditions there by denoting certain organizational values and norms (i.e., a firm's attractiveness) (Turban & Greening, 1996). Job seekers are likely attracted to a firm they view as having values and norms they deem important (Chatman, 1989). Since a firm's corporate citizenship mainly shows key values and norms, it is highly probable that such citizenship increases job seekers'

perception of a firm's attractiveness, consequently driving their intention to pursue a job at the firm.

Corporate citizenship - also known as corporate social responsibility (CSR), sustainable responsible business, responsible business, corporate responsibility, and corporate social performance - encompasses corporate self-regulation norms and values that are integrated into business and organizational models (Lin, 2010). Corporate citizenship represents organizational activities and status related to the organization's societal and stakeholder obligations (Luo & Bhattacharya, 2006). A growing interest for corporate citizenship shows up in both practice and academics, discussing how business organizations incorporate social demands into their operations and what benefits the organizations may expect (Maignan & Ferrell, 2001). Examples of benefits from corporate citizenship for business organizations may result in the ability to achieve corporate financial success (Johnson & Greening, 1994), to obtain certain consumer purchase intention (Vandermerwe & Oliff, 1990), to enhance employees' job satisfaction, to boost work engagement, to encourage organizational citizenship behavior, or to increase business performance (e.g., Carmeli, Gilat, & Waldman, 2007; Lin, 2010; Lin, Lyau, Tsai, Chen, & Chiu, 2010; Maignan & Ferrell, 2001). Nevertheless, previous research has rarely clarified how different dimensions of corporate citizenship can benefit a firm by boosting job seekers' pursuit intention through a firm's attractiveness, which is an important research gap explored by this study.

In addition to a firm's attractiveness that mediates the relationship between perceived corporate citizenship and job pursuit intention, career success expectation possessed by the job seekers is another key factor that mediates such a relationship based on the expectancy theory. This theory indicates the importance of future career expectation among job seekers, such that the

seekers' intent to pursue a particular job is expected to bring on the best future career success (Rynes & Lawler, 1983; Rynes, 1991; Wanous, Keon, & Latack, 1983).

This study differs from previous research in four important ways. First, although prior research has begun to investigate how a firm's attractiveness influences job pursuit intention (Turban & Cable, 2003), no research has looked into whether such job pursuit intention driven directly by a firm's attractiveness is actually motivated by perceived corporate citizenship indirectly, which is the focus herein. Second, some studies linking corporate citizenship to its mediators (e.g., a firm's attractiveness) do not examine how each individual's dimension of such citizenship (i.e., economic, legal, ethical, and philanthropic citizenship) affects the mediators. For that reason, this study evaluates four dimensions of perceived corporate citizenship regarding their effects in the formation of job pursuit intention, which is quite important as some research has failed to take the multi-dimensional nature of corporate citizenship into account from people's psychological perspective (e.g., De los Salmones, Crespo, & del Bosque, 2005). Third, this study is a pioneer in empirically validating whether firm attractiveness and career success expectation together fully or partially mediate the relationship between perceived corporate citizenship and job pursuit intention. Previous studies have never assessed such mediating mechanisms. Fourth, while a majority of empirical studies rely on a one-time only survey for measuring job pursuit intention, this study takes primary survey data obtained at two different time points (i.e., the outcomes are measured at time 2, whereas their antecedents and mediators are surveyed at time 1) to test the formation of job pursuit intention. Based on the critical advantages of our research study indicated above, a clear understanding of how perceived corporate citizenship actually drives job pursuit intention can be effectively established.

Researchers have emphasized that a firm's initial attraction to job seekers is based on their perceptions of the firm's image, which is largely influenced by its corporate citizenship (e.g., Rynes, 1991). Many large business companies, such as IBM, Starbucks, and Microsoft, send out messages to prospective applicants promoting their companies' economic, environmental, and philanthropic practices, suggesting that many firms use corporate social responsibility as a key recruitment tool (e.g., Poe & Courter, 1995). Drawing on propositions from the signaling theory and expectancy theory (Rynes, 1991), this study proposes that perceived corporate citizenship increases a firm's attractiveness and career success expectation, consequently fostering job pursuit intention and word-of-mouth (i.e., to recommend others about the job).

A firm's attractiveness, defined as the degree to which individuals would personally seek a firm as an employer, should affect its success in attracting quality applicants by encouraging their job pursuit intention (e.g., Turban & Cable, 2003). Similarly, a firm's attractiveness can also facilitate job seekers' word-of-mouth, which is defined as informal communications between them and their significant others (e.g., good friends or family relatives) about a potential employer's characteristics. Note that word-of-mouth is as important as job pursuit intention for a firm's recruitment, because positive word-of-mouth, with which job seekers share their assessment about the firm to their significant others, can encourage more people to apply for a job at the firm in the near future.

Job seekers' intention to pursue a job from a particular firm counts heavily on their overall perception of a firm's attractiveness. A firm's attractiveness is valuable, because it represents a positive signal to a firm's stakeholders such as customers, investors, and job seekers (Cable & Graham, 2000). The signaling theory offers rationales for why job seekers are attracted to apply for a job. The theory emphasizes that since job

seekers are often unable to know a firm in depth, they recall their prior knowledge or experience about the firm's attractiveness as a signal to direct their job pursuit intention (e.g., Breugh, 1992; Rynes, 1991). A firm's attractiveness guides job seekers' intention, because it is difficult for the job seekers to obtain overall evaluations regarding every aspect of a job prior to actually working at the firm (Rynes, 1991). Job seekers have no sufficient time to decide which jobs to apply for and which jobs to remove from consideration during the initial stage of recruitment. Hence, job seekers depend largely on a firm's perceived attractiveness as a job signal that guides their job pursuit intention.

A firm's perceived attractiveness is also a positive signal that encourages job seekers to share their knowledge about the firm with their significant others, suggesting the positive effect of a firm's attractiveness on word-of-mouth (Gieseeking & Plawin, 1994; Schepp & Schepp, 2010). People chat with their significant others with good or bad word-of-mouth based on their personal evaluations of a firm's attractiveness (Kiecker & Cowles, 2002; Sernovitz, 2006). Collectively, the hypothesis can be stated as below.

H1: A firm's attractiveness positively motivates (a) job pursuit intention; and (b) word-of-mouth.

Career success expectation, defined as the expected future accomplishments of individuals in their work lives (Bozionelos, 2006), can encourage the job pursuit intention and word-of-mouth of potential job seekers. The expectancy theory suggests a job seeking process based on future career expectation, such that job seekers are more likely to invest their limited time and resources into pursuing and talking about a job (i.e., job pursuit intention and word-of-mouth) that shows the best future career success (Rynes & Lawler, 1983; Rynes, 1991; Wanous et al., 1983). Thus, this study extends the literature by examining whether career success expectation perceived by

individuals positively motivates their word-of-mouth and job pursuit intention (e.g., Beenen & Rousseau, 2010).

Experts argue that many firms have to find various ways of recruiting good people, including realistic job previews, good employer orientation, and opportunities for career development (i.e., opportunities for future career success) (Hiltrop, 1999). Firms that project a positive corporate citizenship image bring about enchanting expectations for job seekers, desirable job attributes, and strong future opportunities for career growth and success within the firms (Ramasamy, Yeung, & Yuan, 2008), naturally strengthening their job pursuit intention and word-of-mouth. Particularly, human beings are linked to each other by a social network, and this network's job seekers often communicate with each other through word-of-mouth (Calvó-Armengol & Zenou, 2005; Marsden, 1998). Job seekers are likely to discuss with good friends or family relatives about a firm and its employment opportunities (Calvó-Armengol & Zenou, 2005; Marsden, 1998) when they expect future career success at the firm. Consequently, the next hypothesis is derived as below.

H2: Career success expectation positively motivates (a) job pursuit intention; and (b) word-of-mouth.

Corporate citizenship consists of four dimensions refined from previous literature in terms of employees as stakeholders: (1) economic citizenship, referring to the firm's obligation to bring utilitarian benefits to its employees such as a quality working environment, training, and education; (2) legal citizenship, referring to the firm's obligation to fulfill its business mission within the framework of legal requirements; (3) ethical citizenship, referring to the firm's obligation to abide by moral rules defining society's proper behavior; and (4) philanthropic citizenship, referring to the firm's obligation to engage in activities that are not mandated, not required by law, and not expected of a business in an ethical sense

(Lin, 2010). As corporate citizenship incorporates organizational actions on social issues, it can be expected that the above four corporate citizenship dimensions represent values and norms that are prevalent in a particular firm (Greening & Turban, 2000), thus creating attractiveness in an organization that job seekers would like to work for.

Each dimension of corporate citizenship is considered to be a key job-seeking clue that positively increases a firm's attractiveness (Backhaus, Stone, & Heiner, 2002), because potential applicants evaluate positive outcomes about their future job from being employed by a firm that engages in more socially responsible actions (Turban & Greening, 1996). Job seekers use various clues related to the firm to draw conclusions about the firm's actions (Srivastava & Lurie, 2001). Clues about certain corporate citizenship draw job seekers' close attention to potential employers (Backhaus et al., 2002), suggesting a positive effect of corporate citizenship on a firm's attractiveness. The rationales for such a positive effect are further justified in detail as follows.

First, the necessary and foremost social responsibility of a firm is economic in nature, because a firm is a basic economic unit in society (Carroll, 1979) that takes care of its employees or other stakeholders (Maxfield, 2008; Turker, 2009). As such, it has a responsibility to provide good working conditions, training, education, and payoff (i.e., forms of economic corporate citizenship) while producing goods (or services) and selling them at a profit (Cable & Judge, 1994; Weyzig, 2009). Supportive career relationships between employees and their firm (e.g., payoff, compensation, training, and education) signify that the firm is the one worth working for (Aiman-Smith, Bauer, & Cable, 2001), thus boosting organizational attractiveness for potential job seekers. Indeed, Gatewood, Gowan, and Lautenschlager (1993) find that people's attractiveness ratings of corporate image are

significantly associated with the reported probability of applying for a position with the firm (Casper & Buffardi, 2004).

Second, members of society expect a firm to fulfill its mission within the framework of legal requirements (Carroll, 1979). When job seekers perceive, for example, serious gender or racial discriminations against the law in a firm, they will be worried that they could fall victim to such organizational transgressions, damaging the firm's attractiveness. Previous evidence supports the theoretical rationales described above based on the signaling theory, such that job seekers report they are more attracted to pursuing jobs at a firm that has a better reputation in obeying legal systems (Belt & Paolillo, 1982; Gatewood et al., 1993; Lefkowitz, 2006).

Third, an important way for linking a firm's ethical citizenship and a firm's attractiveness is through inferences drawn from how the firm ethically treats people. Individuals' perceptions are heavily affected by how fair they consider a firm's actions to be ethical (Cropanzano, Byrne, Bobocel, & Rupp, 2001). People often count on ethical fairness to justify whether a firm is attractive, non-biased, and will treat them as legitimate members of the firm (Rupp, Ganapathi, Aguilera, & Williams, 2006). When a firm treats various stakeholders (including its employees and job seekers) ethically, the job seekers are more likely attracted to seek a long-term employment relationship with the firm (Schwepker, 2001), suggesting a positive relationship between perceived ethical citizenship and a firm's attractiveness.

Fourth, a survey reveals that more than half of UK working professionals care very much about the social and environmental responsibilities of their firm (Dawkins, 2004). A firm's formal social policies (e.g., philanthropic programs) toward stakeholders and its caring about social issues serve as a clue for the firm's goal that substantially attracts potential job seekers (Greening & Turban, 2000). People are more likely to apply for a job at a firm when the firm has a

more favorable corporate image of dedicating itself to public welfare and social benefits. For example, previous research finds that firms with greater corporate social performance, particularly in philanthropic scopes, are perceived as being more attractive employers than other firms with lower corporate social performance (Bauer & Aiman-Smith, 1996; Turban & Greening, 1997). Large firms, such as GM, Oracle, and Mary Kay Inc., routinely present information about philanthropic and environmental programs during their recruitment processes, suggesting that these firms use positive philanthropic citizenship as a recruitment strategy (e.g., Highhouse, Lievens, & Sinar, 2003). Consequently, the next hypothesis is developed as below.

H3: A firm's attractiveness is positively driven by (a) perceived economic citizenship; (b) perceived legal citizenship; (c) perceived ethical citizenship; and (d) perceived philanthropic citizenship.

Similar to the preceding rationales about the positive effects of corporate citizenship on a firm's attractiveness, four corporate citizenship dimensions are hypothesized to also have positive effects on career success expectation (i.e., future career success in the firm). As suggested by Rynes (1989), the expectancy theory indicates that job seekers are more likely to pursue job alternatives when the job is perceived to bring positive career (high valence) expectation (Turban & Cable, 2003). In other words, given a firm's attractiveness, job seekers may be discouraged to apply for a job if they perceive difficulty in obtaining future career success under such a job post. The rationales for the positive relationship between the four dimensions of corporate citizenship and career success expectation are further discussed in detail as follows.

First, previous research emphasizes that career development and training (i.e., economic citizenship) represent the promised relational obligations for employees' career (Robinson & Morrison, 1995), thus strengthening their future

expectation about their career. The existence of perceived economic citizenship that governs internal career mobility and systems in the organization help fosters job seekers' expectations regarding, for example, their anticipated career potential to top management (Sheridan, Slocum, Buda, & Thompson, 1990). Previous research on career development (Lent, Brown, & Hackett, 1994) highlights the importance of learning and developmental relationships (i.e., economic citizenship) in elevating expectations of career success (Sosik, Godshalk, & Yammarino, 2004).

Second, given that career success refers to a sense of mastery and control over one's career development, if employees are reluctantly forced by their firm to work under illegitimate environments or conditions out of their control, then they are unlikely to expect future career success - that is to say, people attempt to pursuit a job expected to have career advancement in the legal boundary (e.g., Callanan, 2003). A firm that skirts the law delivers a message to potential job seekers regarding their high risk of pursuing such a job career in the firm, thus discouraging their career success expectation.

Third, ethics is a fundamental part of a performance culture in a successful firm (O'Donohue & Nelson, 2009), and thus applicants' expectation about their career success can be enhanced if they work in a firm with strong ethical citizenship. By contrary, job seekers do not expect career success when working for a firm that treats others unethically (Grover, 1993), suggesting a positive relationship between perceived ethical citizenship and career success expectation. Career success expectation will be attenuated if the work environment provided by the firm reveals the questionable likelihood of success, such as fraud and cheating business practices (i.e., unethical citizenship).

Fourth, the effect of philanthropic citizenship on career success expectation is positive, because philanthropic citizenship

adds value to a job, facilitating an individual's internal career (e.g., Schein, 1984). Previous literature stresses that the job career structure of every society evolves to fulfill the functions needed in that society (Schein, 1984). On the one hand, when job seekers observe that a firm presents a quality of philanthropic citizenship (e.g., charities) that increases an intrinsic desire for the job seekers, their career success expectation is likely enhanced. On the other hand, some philanthropic actions presented by a firm (e.g., protecting the natural environment and saving energy) help increase its credit and reliability (Lin, 2010), in turn boosting job seekers' belief that they are likely to have a better chance at being successful in such a reliable firm.

When job seekers collectively perceive a firm as being ignorant about its employees' career development (i.e., economic citizenship), performing consumer fraud (i.e., legal citizenship), cheating on its business partners (i.e., ethical citizenship), or endangering living environments (i.e., philanthropic citizenship), they are less likely to have career success expectation. Hence, a hypothesis is derived as below.

H4: Career success expectation is positively driven by (a) perceived economic citizenship; (b) perceived legal citizenship; (c) perceived ethical citizenship; and (d) perceived philanthropic citizenship.

三、結果與討論

3.1 Subjects and Procedures

The research hypotheses described in this study were empirically tested using a survey of graduating MBA students from ten large universities in Taiwan during their last semester before graduation. Note that these MBA students had been looking for a job during the last semester. Subjects were invited to fill out the surveys twice, linked by a four-digit identifier (the last four digits of their cell phone or home number) in both surveys. Two sets of questionnaires were

distributed at two different time points to the same subjects, set apart by one month. In the beginning of the survey, thirty names of Taiwanese companies that are the most well-known across high-tech, traditional manufacturing, servicing, transportation, and banking and insurance industries were provided to research subjects for reference. The subjects were asked to select one of the companies they are familiar with as a target company to fill out our questionnaire.

The research factors in this study are measured using 5-point Likert scales modified from prior literature. Three steps are employed to design our measurement items. First, the original items in the English language from prior research were first translated to Chinese language and then modified (or dropped in case of their inappropriateness in Chinese language) by a focus group of five persons familiar with organizational behavior research, including three graduate students and two professors. Second, following the questionnaire design, this study conducted two pilot tests (prior to the actual survey) to improve our questionnaire's readability and to assess the quality of our measurement items. Inappropriate items were repeatedly reworded or removed from our survey questionnaire due to their poor loadings in our exploratory factor analysis with the promax oblique rotation. Lastly, the technique of back-translation proposed by Reynolds, Diamantopoulos, and Schlegelmilch (1993) was used to assess an English version questionnaire as well as a Chinese one by an outside professor who was not an author of this study. A high degree of correspondence between the two questionnaires (evaluated and confirmed by the outside professor) assures this research that the translation process did not introduce substantial translation biases in our questionnaire design.

3.2 Statistical Analysis

The actual survey data were analyzed with a two-step structural equation modeling

(SEM). Whereas confirmatory factor analysis (CFA) in the first step was performed to evaluate scale reliability and test validity, the structural model in the second step was used for testing our hypotheses.

3.3 Results

The test results show that ten out of our twelve hypotheses are empirically supported. First, a firm's attractiveness positively affects job pursuit intention and word-of-mouth respectively (H1 is fully supported). Second, career success expectation positively affects job pursuit intention and word-of-mouth respectively (H2 is fully supported). Third, while a firm's attractiveness is positively influenced by all four dimensions of corporate citizenship (H3 is fully supported), career success expectation is positively influenced only by two dimensions of corporate citizenship, including perceived economic citizenship and legal citizenship (thus, H4 is partially supported).

The empirical results for two unsupported model paths are surprising and may suggest that not all elements of corporate citizenship can equally influence job pursuit intention and word-of-mouth through the same paths. Such a phenomenon also suggests that different dimensions of corporate citizenship have different weights and meanings to potential job seekers. Particularly, the insignificant effects of perceived ethical citizenship and perceived philanthropic citizenship on career success expectation suggest that such expectation is only driven by extrinsic factors (i.e., economic and legal citizenship). By contrary, perceived ethical and philanthropic citizenship having only direct effects on a firm's attractiveness rather than career success expectation suggest that these two kinds of corporate citizenship are unlikely to be associated with monetary compensation or office authority (i.e., career elements). Nevertheless, the unexpected results for the two insignificant model paths warrant further

study, so that the real causes behind the unsupported relationships between research constructs are not misinterpreted.

To further confirm our hypothesized indirect effects of corporate citizenship on its outcomes, we conducted post-hoc analyses by adding eight direct paths between perceived corporate citizenship and the outcomes (i.e., job pursuit intention and word-of-mouth) (see Appendix B). The empirical results reveal that seven out of the eight direct paths are insignificant, strongly supporting our hypothesized indirect effects of corporate citizenship on its outcomes. Nevertheless, perceived economic citizenship is an exceptional factor that generated both direct and indirect effects on word-of-mouth. This phenomenon implies that perceived economic citizenship is a straightforward answer for positively influencing job seekers' word-of-mouth.

3.4 Discussion

This study is a pioneer to examine how different dimensions of corporate citizenship directly or indirectly affect job pursuit intention and word-of-mouth. Previous literature often asserts either direct or indirect effects generated by corporate citizenship without empirically testing both effects on their outcome. Thus, this study is an important complementary research for previous literature by empirically clarifying both direct and indirect effects to support our hypotheses. Additionally, this study establishes a critical bridge between corporate citizenship and job pursuit intention and between corporate citizenship and word-of-mouth by including a firm's attractiveness and career success expectation as key mediators, while many previous studies directly link corporate citizenship to its outcomes such as profits or financial performance (e.g., Becker-Olsen, Cudmore, & Hill, 2006) without exploring its mediators (Lin, 2010).

The significant effects of the two mediators on job pursuit intention and word-of-mouth suggest a dual-track approach to

gather potential job seekers' applications by simultaneously signaling a firm's features (e.g., establishing attractive corporate image) and exhibiting expected career scenarios (e.g., praising and rewarding the employee of the year). In a global economy where obtaining highly quality employees continues to become critical to a firm's competitive advantages, the implication of these findings is significant. Most job seekers are affected not only by a firm's attractiveness, but also their own career success expectation in the firm, and the latter factor is not discussed in any previous research. It would be a mistake to think of a firm's attractiveness as the only determinant to motivate individuals' job pursuit intention. While a firm communicates with potential job seekers by showing its corporate citizenship history during its recruitment activities, such activities may become less effective if it fails to weave visions directly linked to the job seekers' future career.

Both mediators in this study are directly affected by perceived economic and legal citizenship, suggesting that these two kinds of corporate citizenship are the most powerful factors to eventually stimulate job pursuit intention and word-of-mouth. Thus, management should always keep an eye on organizational changes related to such citizenship (e.g., new training programs, or new laws for business operations). Future internal customers (i.e., potential employees in the future) can be convinced to apply for a job when the firm provides, for example, complete career planning for them. The key role of perceived economic and legal citizenship is theoretically and practically justifiable, because job seekers' word-of-mouth and job pursuit intention will unlikely improve if they experience poor economic and legal conditions in the workplace (e.g., King & Bu, 2005). Managers should promote business codes based on law or beyond it to clarify any confusion during recruitment activities so as to avoid job seekers misunderstanding the firm's legal citizenship issues. Management should be determined to eliminate illegal opportunistic

behavior that hazards business legitimacy (Lin, 2010), because such behavior actually results in a lack of confidence among potential job seekers and weakens the firm's attractiveness, career success expectation, and eventually their outcomes. Future actions or plans that could continuously improve economic and legal citizenship should be always embedded as a part of the firm's business strategies (e.g., quality pension plans for employees).

Ethical and philanthropic citizenship, having significant effects only on a firm's attractiveness instead of career success expectation, suggest that these two intrinsic factors with non-utilitarian traits are unlikely linked to individuals' career success. Indeed, good ethical and philanthropic citizenship do not count heavily on detailed planning, but rather on long-term accumulative actions that are often not noticed by others in the first place. Such a phenomenon implies that business companies in general cannot easily hurdle the threshold of good ethical and philanthropic citizenship. In other words, those firms that can manage these two kinds of citizenship will have a better chance to strengthen their firm's attractiveness in large, consequently boosting job seekers' pursuit intention and word-of-mouth.

In summary, the findings of this study show that job pursuit intention and word-of-mouth are indirectly improved by strengthened corporate citizenship via two different mediators related to the firm itself and the job seekers themselves, suggesting that striving for corporate citizenship is of great worth to a firm. Job applicants' intention cannot be arbitrarily strengthened or constrained by immediate recruitment activities, but rather it can be improved after the seekers clearly understand their target firm's social actions from different social performance perspectives. The viewpoint of multiple social performance influencers (i.e., four dimensions of corporate citizenship) is quite different from that of the traditional literature solely focusing on firm structures or rewards (e.g., payrolls) in affecting job

seekers' intention. The given definitions of the four dimensions of corporate citizenship are closely interrelated with the different concepts and values of potential employees hired by the firm in the future (Turker, 2009). By understanding the dimensions in depth, management can learn to tailor a variety of firm policies to job seekers' interests in order to jointly increase their job pursuit intention and word-of-mouth (e.g., encouraging more people to apply for the job).

3.5 Limitations

This study contains two noticeable limitations associated with the interpretations of the empirical results. The first limitation is its generalizability, due to the highly delimited nature of the subject sample across universities in a single country setting (i.e., Taiwan). The inferences drawn from such a sample may not be completely generalizable to graduating MBA graduates from different countries with quite different national cultures. Second, due to the research scope that focuses on perceived corporate citizenship across potential job seekers, this study did not address institutional variables, such as firm ownership, firm structure, firm profitability, stock prices, etc. Future scholars may try to improve these shortcomings by including more control variables, surveying more samples across various countries, and observing research subjects several times over a few months or reasons so that the genuine influences of perceived corporate citizenship on job pursuit intention and word-of-mouth can be longitudinally examined. In addition to job pursuit intention, some outcomes such as future job attachment, organizational citizenship behavior, and identification may be included and tested in future studies (e.g., Lin, 2010). The findings herein provide an extraordinary contribution by showing a new direction that future research can take by continually searching for more potential antecedents and mediators of job pursuit intention (e.g., self-esteem) in order to better understand the formation of such intention.

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「2013 International Conference on China Economics Innovation and Development」

論文發表與心得報告

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一、參加會議經過

本次參加的會議下列主辦單位所共同籌辦，參加會議經過如下：

主辦單位：中國山東省教育廳

承辦單位：山東財經大學

會議名稱：泰山學術論壇—中國傳統文化與經濟學專題

暨 2013 中國經濟創新與發展國際研討會

Taishan Academic Forum—China Traditional Culture and China Economics, 2013

International Conference on China Economics Innovation and Development

地點：中國山東省濟南市

會議時間：2013 年 6 月 14 日至 17 日

一、參加會議經過

末學於 2013 年 6 月份參與在中國山東省濟南市所舉辦的國際學術研討會，主要目的是進行論文發表並希望透過本次論文發表來獲得到其他學者之建議，並且也希望能找尋相同領域研究學者一起討論未來合作的可能性。

議程從共包含四天，每一個時段都有多個場次論文發表同時進行，由於本次為在中國山東省舉行之國際學術研討會，全程僅有中文及英文為研討會官方語言，因此除了我國學者外，也同時有許多的參與者來自於國外，包括美國、加拿大等國家。發表文章為「義與利的定性觀與其和製造績效的關係—新儒學在社會責任企業之應用」(A Qualitative-Based View of I and Li and Relationship to Manufacturing Performance—An Application of the Neo-Confucianism on the Social Responsibility Corporates)，每位可以使用的報告時間約為十分鐘，評論五分鐘，討論五分鐘，故過程中亦進行問題發問與討論，在與其他學者進行的討論過程中，末學本身也學習了一些研究方法上的相關新知，有助於爾後研究品質之改善與提昇。

二、與會心得

針對本研討會而言，比較美中不足之處是本研討會論文發表的場次比較少，英文論文篇數只有五篇亦有不足，因此感覺上參與各場次的報告人與聽眾之人數稍嫌擁

擠。由於末學抱著一個學習與觀摩的心情來參加本次國際學術研討會，因此出席這場國際會議讓末學吸收了許多寶貴經驗，換言之，經過本次研討會之參與，末學不但吸取許多充實的研究經驗，同時對管理領域的研究有更深的體會，有助於個人研究生涯的規劃與發展，此外透過本研討會之參與而認識一些國外及大陸學者，為未來學術交流建立良好的基礎。

參加國際研討會有許多好處，例如可以和興趣接近的人進行心得之交流，大家可以很自然的提出建議，因為出席會議的人大多是學者專家。此外，參加國際研討會也可以獲取國際的最新資訊，並且得到研究領域中的發展趨勢之新觀點，這是沒有辦法在國內上上網或學術系統就可以知道的內涵，這也是末學此行最大的收穫。

三、建議

末學從參加的專家學者在本次國際研討會中的論文報告質與量的範圍來檢視，並觀察研討會的親切與細心招待程度來看，可以確定的是該研討會是一場成功的國際學術研討會。因此，末學建議國內也可以再多舉辦知名國際研討會，並邀請國內外知名學者來專題演講，以提升學校的知名度，以及提供學生更多參與的機會；同時亦可提高補助的比例，以吸引更多學者或博士班學生出國參訪，增廣見聞。

四、攜回資料名稱及內容

會議手冊一本；論文摘要集一本；相關學者論文集一本。

五、結論

在本次參加的過程中，除了發表論文之外，也參加了其他場次的研討會，除了參與研討會，並與其他參與的學者專家互動認識外，更讓我瞭解現今 CSR 研究發展趨勢，是本次參與盛會的最大收穫。最後，由於本次研討會主辦的單位的細心安排，使末學對於在國內籌辦國際研討會的專業與經驗，有相當大的感受與刺激，同時增廣個人見聞，相信對個人之研究水準的提昇有相當助益。

義與利的定性觀與其和製造績效的關係—新儒學在社會責任企業之應用

A Qualitative-Based View of I and Li and Relationship to Manufacturing Performance

—An Application of the Neo-Confucianism on the Social Responsibility Corporates

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摘要：本文是從義與利觀點衡量定性決策，在新儒學系統論、定性決策架構、與物理（W）、事理(S)及人理(R)研究法之基礎上，展開五行八卦之混合解析，澄清義利之辨。本文使用台灣社會責任企業資料所進行的分析，指出重義輕利所輕的應該是「唯利是圖」的利，而義利雙行指的則是「公利」與「私利」應有的良性互動，界定各類廠商業主與員工之義利傾向，以供經營管理者定性決策之參考。

Abstract： In this paper, the author examined the qualitative decision-making from the perspective of I(義) and Li(利). Derived from the ideas of the Neo-Confucian System Theory, the Structure of Qualitative Decision-Making, and the WSR approach, the mixed analysis through Wu-Hsing(五行) and Eight-Trigrams(八卦) were developed, and the distinctions between I and Li were clarified.

Based on the data from Taiwan's Social Responsibility Corporates, the author—empirically demonstrates that Jong-I-Ching-Li(重義輕利) in such manufacturing industry should be discarded, which means that private interests can not be the only and major consideration. The implication is that the good interactions between public benefits and private interests should be the premise of achieving better quality of decision-making and higher level of plant performance, which is the so-called I-Li-Shuang-Hsing(義利雙行). The paper also demonstrates the tendency of I and Li between employees and employers which may be of interest and reference for business practitioners.

關鍵詞：企業社會責任、新儒學經濟思想、義利之辨

Keywords： Corporate Social Responsibility、Neo-Confucian Economic Thoughts, Discrimination between I(義) and Li(利)

一、研究動機與研究問題

近年來因為財政懸崖，陷入景氣低迷，以及一連串企業醜聞與黑心商品等事件的影響，讓社會大眾對於企業品牌的可信度產生質疑，也使得企業社會責任成為過去這一年，產業界與媒體圈最關注的部份。這些爭議對人們與企業界而言，在全球化經濟的發展框架下，如何符合社會正義及人性尊嚴，開始有了深沉與正面的思考，這是企

業經營的一大突破。時至今日，企業社會責任的議題，不僅對先進的企業而言，已成為公司經營的基本原則，也是一種核心價值，使企業除了本身商業利益之外，也開始重視人權、安全衛生、社會參與、及環境保護(WBCSD, 2001)。根據目前國際間企業社會責任的發展趨勢，投資者對企業在社會和環境等方面的經營績效，越來越有興趣，因為一間具有社會責任企業的公司注重誠信與道德，也會將永續經營的精神反映在各種財務績效的表現上，這些數據都是投資人在做投資前，對一間公司評估與考量的項目。因此，企業社會責任的表現也逐漸成為投資人進行投資的重要考量因素之一。

台灣企業在社會責任與永續發展的概念雖起步較晚，但許多大型企業於近幾年開始引進企業社會責任的概念融入公司治理的方針，我們選擇以社會責任企業與非社會責任企業為研究對象，並兩者對照。我們冀能以本文了解到，社會責任企業與非社會責任企業經營績效兩者的差距，以及員工和業主義利差異，是本文研究動機的所在。期能作為社會責任企業以及非社會責任企業的參考，引發更多台灣產業及民眾支持「企業社會責任」的概念。

本研究將以對照之方式進行探討，並選擇目前執行社會責任企業及非社會責任企業，來進行本文的研究，分別比較員工及業主的義、利之核心議題。

而本研究之主要研究目的可歸納為以下四點：

1. 探討社會責任企業業主利他與非社會責任企業業主利他之比較。
2. 探討社會責任企業員工利他與非社會責任企業員工利他之比較。
3. 探討社會責任企業與非社會責任企業之獲利能力比較。
4. 探討社會責任企業與非社會責任企業之市場價值比較。

盼能透過本文之成果，提供企業作為進行決策時的參考，並促進台灣企業重視並跟著推動企業社會責任。

二、文獻回顧與探討

(一)企業社會責任

許多學者和一些國際組織，都給出企業社會責任(Corporate Social Responsibility, CSR)的定義及解釋，儘管表述不盡相同，但基本內涵和外延大致是相同的。根據學者(唐振鵬, 2006)的整理歸納，將企業社會責任分為以下幾個方面：

1. 企業對員工和股東的責任。企業在經營過程中雇用員工，就要保護員工的人身安全、身體健康，要培養和提高員工的政治、文化和技能等方面的素質，保護勞動者的合法權益。
2. 企業對社區的責任。企業有維護所處社區的正常環境，適當參與社區教育文化發展、環境衛生、治安、支持社區公益事業等責任。
3. 企業對生態環境責任。環境道德是企業社會責任的核心內容，企業在經營活動中消費自然資源，就應當承擔起節約自然資源、開發與保護資源的責任，更應當防止對環境的污染與破壞，要整治被污染破壞的生態環境。否則不僅對社會經濟系統的可持續發展產生極大的副作用，企業本身也無法生存與持續發展。
4. 企業對國家的責任。這一責任涉及國家的政治、經濟、法律與文化等各領域，如對國家大政方針、法律政策的遵守，對國家關於財務、勞動工資、物價管理等方面的規定，照章納稅並接受財稅、審計等部門的監督等。
5. 企業對社會與消費者的責任。企業應該向消費者提供安全有效和適用的產品，主要包含兩方面的內容：一是產品的質量的保證。企業不能為了降低成本而粗製濫造，假冒偽劣，降低產品質量，損害消費者利益；二是企業要提供真實的產品信息，不進行虛假宣傳和其他欺詐行為，不誤導和欺騙消費者，企業和消費者之間應該建立真誠的營銷關係。企業應根據自己的條件和可能，積極參與和支持發展社會的文化教育事業、福利事業等，同當地政府、社區、居民建立良好的關係，促進經濟和社會發展。

(二)永續發展

「永續發展(Sustainable Development)」的觀念，則是於1987年由聯合國世界環境發展委員會(WCED)提出。在1983年12月，聯合國大會決議成立世界環境發展委員會，並於1987年出版《我們的未來》(Our Common Future-The World Commission on Environment and Development)一書，書中將「永續發展」一詞，定義為「既滿足當代之需要，又不危害後代人滿足其本身需要的發展」。

因此，各國的經濟成長和社會發展的目標，都必須根據長期永續性的概念加以確定(WCED, 1987)。

永續性發展概念中，包括兩個重要的概念，一、「需要(needs)」-是世界上貧困人

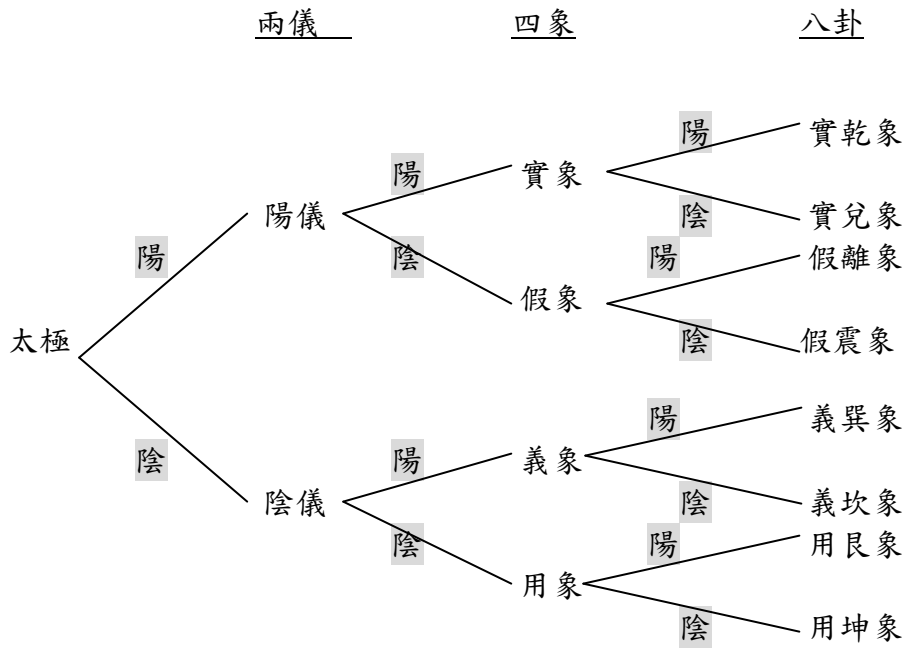
民的基本需要，應放在特別優先的地位考量，因為貧困的人往往不能滿足其生存和福利的需求。二、「限制(limitations)」-技術狀況和社會組織，對環境滿足眼前和將來需要的能力，施加的限制。為了提高經濟成長主要的動力，是技術革新，這些技術可能會使有限的資源消耗變慢，但也可能造成新的災害或污染，所以必須考慮到這兩方面，促進人類之間以及人類與自然之間的和諧，是永續發展的重要策略 (WCED, 1987)。

(三)義與利的分析

林國雄(1996a)曾利用民國八十年工商普查資料，以新儒學四象五行之混析討論公利與私利的義利之辨，從四個因果鏈條(四象)來探討企業目標的四個現象，並定義企業的利(私利)及義(公利)，重利輕義及重義輕利的廠商因果鏈條的相生循環並不順暢，但利義雙行的廠商因果鏈條的相生循環相當順暢，但該文僅以廠商的四個因果鏈條做為分析基礎，且對廠商義、利之分類法則僅以平均薪資、員工福利結構比及業主報酬率的平均數及變異數大小為相對比較，似有不足之處。

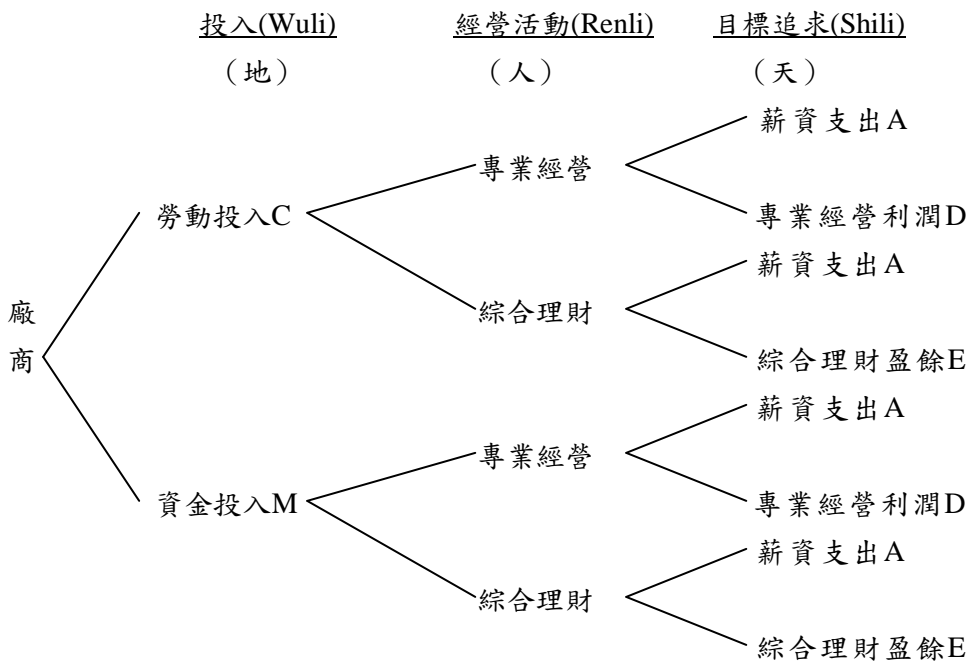
Brugha(1998a,b,c)列出24個公理並以二分法(dichotomous)整理出定性決策結構，符合一生二、二生四、四生八的太極生兩儀、兩儀生四象、四象生八卦的新儒學系統，惟其各構面的判定僅以公理規範，與林國雄(1995a)的各構面係以中國傳統文化的天、地、人三才來規範先後順序，或以Gu和Zhu(2000)提出的人理、事理及物理規範構面順序，有所不同。然Brugha(2001)認為東、西方系統論應交流，期使西方能了解東方的系統論，Hofstede(1988)認為新儒學是影響東亞文化圈經濟成長的因素之一。林國雄(2001b)新儒學在結合Brugha(1998a,b,c)之定性決策結構模式後之陰陽邏輯理論可以重述如圖一：

圖一是結合林國雄(1994)的新儒學系統論之定性決策結構模式之陰陽邏輯理論(Yin-Yang based system)，在複雜及不確定狀況下簡化問題(Flood 1999)，決策過程僅將事件在每個構面(Dimension)以定性方式做二分法分類，即性質陰與性質陽，陰性主靜因，陽性主動因，且陰與陽為分立之因子，非不相關而獨立之因子(林國雄1995b)，此與Brugha之定性決策結構模式兩因子獨立不同；第一構面為兩儀(林國雄1992)，再向下分陰、陽形成第二個增長構面—四象(four scenarios)(林國雄1996a)，再向下分陰、陽形成第三個增長構面—八卦(eight trigrams)(林國雄2001b)，如此即形成本文的定性決策結構模式。



圖一：定性決策結構模式之陰陽邏輯理論

圖二是結合圖一、Brugha(1998a,b,c)之定性決策結構模式及Gu and Tang(2000)的WSR方法之應用，產生之定性決策結構模式之陰陽邏輯理論應用在企業之模式，第一個構面為企業基本投入—勞動投入（陽）及資金投入（陰），第二個構面為企業的經營活動—專業經營（陽）及綜合理財（陰），第三構面為



圖二：定性決策結構模式之陰陽邏輯理論應用在企業之模式

追求的目標，如薪資支出A、專業經營利潤D、綜合理財盈餘E。而三個構面是依地、人和天三才的概念進行構面特性安排，地為基本的資源投入、人是經營理念、

天是追求的目標，即Gu and Zhu(2000)的WSR Approach的物理(Wuli)、事理(Shili)及人理(Renli)。

Gold(1972)提出管理控制比例分析模式，經過20多年之後，由於其定義式結構的特性與簡單的數學觀念，產業界的分析人員仍然比較多人應用該模式作分析。但是學術界在當代推論統計蓬勃主導的情境中，對於Gold模式的定義式結構並不重視，而且大部分這類研究重心是放在如何利用統計方法，過度地去發展推論模式，例如，時間序列分析模式、因素分析、主成份分析與類神經網路等。但林國雄(1990)開始對Gold的模式提出修正與擴增，並重新予以詮釋。林國雄(1999a)在徹底解決經營變數的測量問題下，利用勞動要素與資本（資金）要素的兩項投入，以及專業製造活動與綜合理財活動的兩項經營理念，提出完整四條因果鏈條。

但這四條因果鏈條，只從員工及股東（或業主）各求一己之利的觀點出發，只以一己之幸福為人生行為之鵠的、道德之標準。此種利己思維，實仍嫌不足；另有一種說法，人亦應以增進他人幸福為自身行為之標準。社會之改善，在道德之發展，在打破自利心，因有此一說。利他亦有層次性，利產業內他人或利企業內他人，此為較近身之層次者；利產業外他人或利企業外他人，則屬大同世界且範圍更大之層次者，而利己與利人恰為新儒學陰陽兩儀之互動對待（林國雄 1996c），故有關產業與企業的經營因果鏈條，直至另外四個利他之關懷因果鏈條加入詮釋而有所突破，才超越在四象及五行的思維層次（林國雄 2001b）。

若令 A = 薪資支出

B = 勞動成本

C = 員工人數常雇當量，用於折算合理的勞動投入

D = 專業經營利潤

F = 專業經營附加價值

H = 專業經營生產總額

J = 專業經營機械電機投入

K_1 = 專業經營固定資產投入

L_1 = 專業經營實際運用資產投入

M = 業主權益

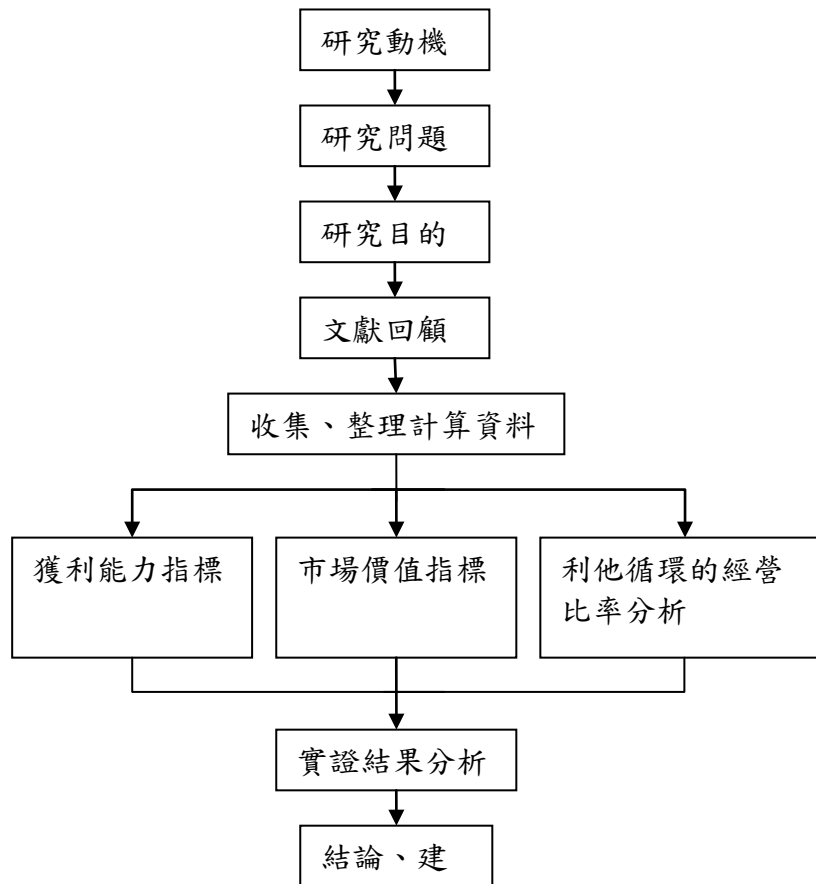
E = 綜合理財盈餘

G = 綜合理財生產毛額

K_2 = 綜合理財固定資產投入

L_2 = 綜合理財實際運用資產投入

三、研究方法與步驟



研究假說：

由前面的文獻探討可知，永續發展的概念可轉化為現代企業的經營指標，而企業社會責任也是每間企業為達成永續經營必須面臨的課題。因此，本文針對相關疑問提出各項假說，並藉以了解企業社會責任對於企業有何助益。

假設：

H₁: 社會責任企業之業主有較高的利他傾向。

H₂: 社會責任企業之員工有較高的利他傾向。

H₃: 社會責任企業之獲利能力並不比非社會責任企業差。

H₄: 社會責任企業之市場價值與非社會責任企業相比並未被低估。

而本研究所使用之各項經營比率及財務比率之介紹分別如下：

(一)利他循環的經營比率

企業的經營，若只從員工及股東（或業主）各求一己之利的觀點出發，只以一己之幸福為人生行為之鵠的、道德之標準，此種利己思維，實仍嫌不足；另有一種說法，人亦應以增進他人幸福為自身行為之標準。社會之改善，在道德之發展，在打破自利心，才有企業的社會責任之說法。利他亦有層次性，利產業內他人或利企業內他人，此為較近身之層次者；利產業外他人或利企業外他人，則屬大同世界且範圍更大之層次者，而利己與利人恰為新儒學陰陽兩儀之互動對待（Chen, H. J. 2009），本文的研究方向從社會責任企業的「利企業內他人」來了解企業的利他傾向，利他循環的經營比率及公式如下：

式（1）為員工勞動 C 的投入對業主權益 M 的綜合理財下報酬之盈餘 E 付出關懷，這是企業內利他之德的第一種具體表現。

$$\frac{E}{C} = \frac{E}{G} \cdot \frac{G}{K_2} \cdot \frac{K_2}{L_2} \cdot \frac{L_2}{C} \quad \dots\dots\dots (1)$$

式（2）為業主權益 M 的投入對員工勞動 C 的專業經營報酬之薪資支出 A 付出關懷，這是企業內利他之德的第二種具體表現。

$$\frac{A}{M} = \frac{A}{F} \cdot \frac{F}{K_1} \cdot \frac{K_1}{L_1} \cdot \frac{L_1}{M} \quad \dots\dots\dots (2)$$

式（3）為業主權益 M 的投入對員工勞動 C 的綜合經營報酬之薪資支出 A 付出關懷，這是企業內利他之德的第三種具體表現。

$$\frac{A}{M} = \frac{A}{G} \cdot \frac{G}{K_2} \cdot \frac{K_2}{L_2} \cdot \frac{L_2}{M} \quad \dots\dots\dots (3)$$

式（4）為員工勞動 C 的投入對業主權益 M 的專業經營報酬之利潤 D 付出關懷，這是企業內利他之德的第四種具體表現。

$$\frac{D}{C} = \frac{D}{F} \cdot \frac{F}{K_1} \cdot \frac{K_1}{L_1} \cdot \frac{L_1}{C} \quad \dots\dots\dots (4)$$

這些因果鏈條目標的達成均有助於促進手段的再投入，所以將因果鏈條左邊的分
子及分母互相易位，並將等號去除掉，然後頭尾相接，每一經營變數在相生循環中只
表達一次，有別於因果鏈條等號右邊許多分子及分母經營變數對消的狀況。各經營比
例代表之意義可彙整如表一

表一、經營比例代表之意義

經營比例	代表之意義
A/C	平均薪資
A/F	專業製造薪資份率
F/K ₁	專業製造固定資產毛生產力
K ₁ /L ₁	專業製造固定比例
L ₁ /C	專業製造每人實際資產
E/M	綜合理財業主報酬率
E/G	綜合理財盈餘份率
G/K ₂	綜合理財固定資產毛生產力
K ₂ /L ₂	綜合理財固定比例
L ₂ /M	綜合理財的融資比例
D/M	專業經營業主報酬率
D/F	專業經營利潤份率
L ₁ /M	專業經營的融資比例
A/G	綜合理財薪資份率
L ₂ /C	綜合理財每人實際資產
E/C	勞動的盈餘創造力
A/M	業主權益的薪資創造力
D/C	勞動的利潤創造力

(二)獲利能力指標

式(5)用以衡量公司的營運史，整理資產的報酬運用效率狀況，比率越高，表示公司的營運使整體資產的報酬率越高(林哲鵬，2008)，即

1. 總資產報酬率(Return on Assets, ROA)

$$ROA = [\text{稅後損益} + \text{利息費用} * (1 - \text{稅率})] / \text{平均資產總額} \quad \dots\dots (5)$$

式(6)主要在衡量業主權益創造淨利的能力，比率越高，表示股東投入資本之回收報酬越高(林哲鵬，2008)，即

2. 股東權益報酬率(Return on Equity, ROE)

$$ROE = \text{稅後損益} / \text{平均股東權益淨額} \quad \dots\dots (6)$$

(三)市場價值指標

式(7)一家公司某一時點股價相對於年度每股獲利的比值，通常以倍數(multiple)顯示，一般認為合理本益比為利率的倒數(林哲鵬，2008)，即

1. 本益比(Price/Earnings Ratio)

$$\text{本益比} = \text{每股普通股市價} / \text{每股稅後盈餘} \quad \dots\dots (7)$$

式(8)一家公司某一段時間的獲利(可分為稅前、稅後及常續性)除以流通在外發行股數，通常以元顯示，一般常用的是每股稅後盈餘(林哲鵬，2008)，即

2. 每股盈餘(earnings per share, EPS)

$$\text{EPS} = (\text{稅後淨利} - \text{特別股股利}) / \text{加權平均已發行股數} \quad \dots\dots \quad (8)$$

有關的計算分析工作尚在整理中。

四、預期結果

有執行社會責任企業的業主，跳脫以往在西方經濟學中，企業只是追求營利最大化的框架。除了賺錢之外，企業還對員工以及社會環境盡一份心力。對於企業經營加入了永續經營的理念，在此企業理念的薰陶之下，員工也會比其他非社會責任企業的員工更具有利他的傾向，員工也不再只是為了薪水與升遷而努力工作，而是還會為了發揮企業最大價值去努力，在工作崗位上會更認真負責，對於客戶的服務也會更用心，提昇公司內部的向心力。

在另一方面，對於股東來說，重視社會責任的企業，可使公司財務更健全，股東可以很安心的將錢投資於公司，不會因為經營不善而血本無歸。在消費者心中，還可以建立公司良好的品牌形象，使得顧客購買產品時也會比較放心，無形間會提高購買他們的產品的意願，可以增進公司的競爭力，對獲利能力會有很大的提升。

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(三)網站及資料庫部份

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「企業永續發展全球資訊網」 <http://www.csr.tw/>

「世界企業永續發展委員會」(WBCSD) <http://www.wbcSD.org/>

國科會補助計畫衍生研發成果推廣資料表

日期:2013/10/17

國科會補助計畫	計畫名稱: 從二種不同的研究觀點探索社會公民與其結果變項
	計畫主持人: 蔡淵輝
	計畫編號: 100-2410-H-263-002-MY2 學門領域: 人力資源管理
無研發成果推廣資料	

100 年度專題研究計畫研究成果彙整表

計畫主持人：蔡淵輝		計畫編號：100-2410-H-263-002-MY2				計畫名稱：從二種不同的研究觀點探索社會公民與其結果變項	
成果項目		量化			單位	備註（質化說明：如數個計畫共同成果、成果列為該期刊之封面故事...等）	
		實際已達成數（被接受或已發表）	預期總達成數（含實際已達成數）	本計畫實際貢獻百分比			
國內	論文著作	期刊論文	0	0	100%	篇	
		研究報告/技術報告	0	0	100%		
		研討會論文	0	0	100%		
		專書	0	0	100%		
	專利	申請中件數	0	0	100%	件	
		已獲得件數	0	0	100%		
	技術移轉	件數	0	0	100%	件	
		權利金	0	0	100%	千元	
	參與計畫人力（本國籍）	碩士生	0	0	100%	人次	
		博士生	0	0	100%		
		博士後研究員	0	0	100%		
		專任助理	0	0	100%		
國外	論文著作	期刊論文	0	1	100%	篇	
		研究報告/技術報告	0	0	100%		
		研討會論文	0	1	100%		
		專書	0	0	100%	章/本	
	專利	申請中件數	0	0	100%	件	
		已獲得件數	0	0	100%		
	技術移轉	件數	0	0	100%	件	
		權利金	0	0	100%	千元	
	參與計畫人力（外國籍）	碩士生	0	0	100%	人次	
		博士生	0	0	100%		
		博士後研究員	0	0	100%		
		專任助理	0	0	100%		

<p>其他成果 (無法以量化表達之成果如辦理學術活動、獲得獎項、重要國際合作、研究成果國際影響力及其他協助產業技術發展之具體效益事項等，請以文字敘述填列。)</p>	<p>無</p>
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	成果項目	量化	名稱或內容性質簡述
科 教 處 計 畫 加 填 項 目	測驗工具(含質性與量性)	0	
	課程/模組	0	
	電腦及網路系統或工具	0	
	教材	0	
	舉辦之活動/競賽	0	
	研討會/工作坊	0	
	電子報、網站	0	
	計畫成果推廣之參與(閱聽)人數	0	

國科會補助專題研究計畫成果報告自評表

請就研究內容與原計畫相符程度、達成預期目標情況、研究成果之學術或應用價值（簡要敘述成果所代表之意義、價值、影響或進一步發展之可能性）、是否適合在學術期刊發表或申請專利、主要發現或其他有關價值等，作一綜合評估。

1. 請就研究內容與原計畫相符程度、達成預期目標情況作一綜合評估

達成目標

未達成目標（請說明，以 100 字為限）

實驗失敗

因故實驗中斷

其他原因

說明：

2. 研究成果在學術期刊發表或申請專利等情形：

論文： 已發表 未發表之文稿 撰寫中 無

專利： 已獲得 申請中 無

技轉： 已技轉 洽談中 無

其他：（以 100 字為限）

3. 請依學術成就、技術創新、社會影響等方面，評估研究成果之學術或應用價值（簡要敘述成果所代表之意義、價值、影響或進一步發展之可能性）（以 500 字為限）

近年來學術研究重心對於企業社會責任之議題加重不少，許多研究都探討到企業如何將社會需求整合到經營管理之中，以便進一步導正個人的知覺與意圖；本研究以過去的文獻為基礎，嘗試用二個不同觀點來檢視企業公民如何影響求職者的求職意圖與組織承諾；本研究不論在學術與實務的應用價值都很高，特別是透過本研究，未來研究者可以根據社會認同理論來檢視社會公民與組織承諾的關係，並探討組織信任的干擾效果；此外，企業之管理者也可以透過本研究了解到組織承諾如何同時受到信任與知覺社會公民的四個構面之影響。此外，本研究從訊號理論與期望理論的觀點來假設求職者的知覺社會公民會間接地影響到他們的求職意圖與口碑，其中企業的吸引力與職場成功期望為中介變數，本研究之實證結果與發現和過去研究有互補的效果，特別是過去研究大多只是強調企業公民可以帶來公司的競爭優勢卻沒有從招募員工與人力資源的觀點來提供足夠的證據。