

# 靈性對盈餘管理影響之研究

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## 摘要

以往對於盈餘管理的探討，大多採取審計或職業道德的角度探討，並認為道德教育是因應盈餘管理最佳的方法。但對於盈餘管理的問題，僅依靠個人道德的覺醒與體悟，恐仍無法改變現有的混亂狀況。事實上，盈理管理本質上是與經營管理者的機會主義行為有莫大的關係。因此，本研究企圖藉由職場靈性的觀點，探討其對企業的盈餘管理動機之影響。然而，許多以「職場靈性」為名之研究，忽略了「職場」的本質與概念，僅單方面強調職場中個體的靈性觀，或是組織的引導作為。但職場並非單純的個體層次或團體、組織層次，其為跨階層的聚合。換言之，職場應是個體與組織的共構，而非單一層次的組合。因此，本研究採用階層線性模式進行分析。研究結果發現，職場靈性之主體在於“人”內在深層因工作的影響下，產生對於生命的新感知與新的自我的概念，繼而影響到個體外在的群我關係認知與個體之行為。因此，靈性知覺具有組織靈性與盈餘管理動機間的中介效果，且中介效果大於組織靈性對盈餘管理動機的直接效果。此外，本研究亦證實不同宗教信仰者，對於職場靈性之知覺，並未具有顯著差異。

關鍵詞：職場靈性、盈餘管理、靈性管理

## 目錄

第一章 緒論 . . . . .	1	第一節 研究背景 . . . . .	1
第二節 研究動機 . . . . .	6	第二節 研究問題與目的 . . . . .	9
第二章 文獻探討 . . . . .	16	第一節 靈性之意涵 . . . . .	
. . . . .	41	第三節 盈餘管理之探討 . . . . .	
第二節 職場靈性之意涵 . . . . .	26	第五節 文獻綜合評論 . . . . .	
. . . . .	56	第三章 研究設計 . . . . .	
第四節 職場靈性與盈餘管理之關係 . . . . .	55	第一節 研究架構 . . . . .	64
. . . . .	64	第二節 操作性定義 . . . . .	
第六節 研究假設 . . . . .	60	第四節 問卷設計 . . . . .	
. . . . .	65	第六節 預測分析 . . . . .	
第一節 研究架構 . . . . .	64	第一節 背景變	
第三節 抽樣對象 . . . . .	67	第三節	
第五節 分析方法 . . . . .	80	第五節	
. . . . .	88	第六節 各變項間之線性迴歸分析 . . . . .	125
第四章 研究結果 . . . . .	100	第一節 研究結論 . . . . .	
第二節 信度分析 . . . . .	106	第三節 研究限制與未來研究建議 . . . . .	
第四節 整體結構方程模式檢驗 . . . . .	111	. . . . .	142
第五節 跨層次之階層線性模式分析 . . . . .	114	附錄 A 焦點座談題綱 . . . . .	
第五章 結論與建議 . . . . .	131	. . . . .	172
第一節 理論貢獻 . . . . .	139	附錄 C 主管調查問卷 . . . . .	
. . . . .	140	. . . . .	177
參考文獻 . . . . .	142		
. . . . .	170		
附錄 B 員工調查問卷 . . . . .	172		
. . . . .	177		

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