

企業環境倫理價值觀、企業環境管理、綠色智慧資本與環境績效之關連性研究

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摘要

雖然環境管理對於環境績效的影響已經被證實，但是影響環境管理的前因及其影響過程卻仍不甚清楚。本研究發展了一個連結企業環境管理與環境績效之前因與結果的長中介(long chain intervening)模型，以解答影響環境管理的組織內生性因素 - 環境倫理價值觀，以及環境管理如何藉由綠色智慧資本的蓄積進而提升環境績效。透過中華徵信所2009年所公佈的台灣5000大企業之高階管理團隊(TMT)成員為調查對象，共計回收123家有效樣本公司資料並進行SEM分析，並以bootstrap方法分析結構模式之中介效果。研究結果顯示，綠色智慧資本在企業環境管理與環境績效間具有部分中介效果；另企業環境管理與綠色智慧資本在企業環境倫理價值觀與環境績效間則具完全中介效果。綜言之，本研究所建立的長中介模式經過配適度檢測，其整體模式配適良好。

關鍵詞：環境倫理價值觀、綠色智慧資本、企業環境管理、環境績效

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