

國際企業之社會績效研究

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摘要

基於國際企業發生了世界性的嚴重傷害事件，本研究以國際企業之社會績效為研究主題，並進而探討企業「國際化」、「多角化」、「組織規模」、「負債比率」與「財務績效」等因子對其企業社會績效的影響。研究對象為企業倫理期刊(Journal of Business Ethics)於2003年所公佈之企業社會績效的前100家企業為研究樣本，並以AMOS 4.0統計軟體及結構方程式進行假說之驗證。研究結果顯示：多角化程度對企業社會績效、多角化程度對負債比率、組織規模對負債比率及組織規模對企業社會績效呈顯著正向關係；另國際化程度對企業財務績效、國際化程度對負債比率及企業財務績效對企業社會績效，呈顯著負向關係，同時支持本研究部分假說。最後，本研究亦對管理意涵與未來之研究建議提出討論。

關鍵詞：國際化，多角化，組織規模，負債比率，財務績效，企業社會績效

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