

高階管理者誘因薪酬之前因探討

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摘要

本研究以期望理論及代理理論為基礎，檢視下方風險、國際化程度、及成長機會對主管誘因薪酬之影響。本研究針對1501位管理者的資料進行迴歸分析，主要結論為(1)下方風險對主管誘因薪酬具顯著之負向影響。(2)國際化程度對主管誘因薪酬具顯著之正向影響。最後，本研究亦對未來研究建議與管理意涵提出討論。

關鍵詞：下方風險、國際化程度、成長機會、誘因報償

目錄

封面內頁 簽名頁 授權書.....	iii	中文摘要.....	v	英文摘要.....	v
要.....	vi	誌謝.....	vii	目錄.....	x
錄.....	viii	圖目錄.....	x	表目.....	x
錄.....	xi	第一章 緒論.....	1	第二章 文獻與假說 2.1 誘因報償.....	2
報償.....	4	2.2 下方風險與誘因報償.....	5	2.3 國際化程度與誘因報償.....	5
償.....	8	2.4 成長機會與誘因報償.....	10	第三章 3.1 研究架構.....	12
構.....	12	3.2 研究對象及資料來源.....	12	3.3 操作性定義.....	13
義.....	13	3.3.1 下方風險.....	13	3.3.2 國際化程度.....	13
度.....	13	3.3.3 成長機會.....	14	3.3.4 誘因報償.....	14
償.....	14	3.3.5 控制變項.....	14	3.4 研究分析方法.....	15
法.....	15	第四章 4.1 pearson 相關分析.....	17	4.2 迴歸分析.....	18
析.....	18	第五章 5.1 研究結論.....	20	5.2 研究限制.....	21
制.....	21	5.3 研究建議.....	22	參考文獻 一、中文部份.....	23
份.....	23	二、英文部分.....	24		

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