

# The Impacts of Intellectual Capital on Organizational Culture: Moderating Effects of Preretirement Affect

羅麗琴、鄭華清

E-mail: 9901141@mail.dyu.edu.tw

## ABSTRACT

This study empirically examines the relationship between intellectual capital and organizational culture, and the emotional characteristics of preretirement for the moderator. This study try to discuss the positive emotional, negative emotions and mixed emotions can have impact on relations between the two or not.

The study was through questionnaires survey approach to the Taichung City pre-retirement for civil servants as the research object, recovery of which 300 were excluded because of the subject after the leakage answer, repeat the answer or check the answer is not reasonable and 50 is invalid questionnaires, 250 valid questionnaires for the effective recovery rate was 83.3%

The results of this study found that intellectual capital in the three dimensions were positively correlated with each other. Human capital, structural capital and relational capital can have impact on organizational culture. About the moderator, the positive emotional characteristics of preretiremen will affect the relationship between intellectual capital and organizational culture. The negative emotional characteristics of pre-retiremen will not affect the relationship between intellectual capital and organizational culture. The mixed emotions of preretiremen will affect the relationship between intellectual capital and organizational culture. Finally, this study practitioners put forward a four-point proposal, 1. to strengthen the organization's intellectual capital accumulation; 2. to enhance the organization of human capital will drive the structural capital and relationship capital; 3. emphasizing sharing and interaction of organizational culture; 4. and enhance the retirees age of positive emotions, will contribute to organizational culture.

Keywords : intellectual capital、organizational culture、preretirement、affect

## Table of Contents

中文摘要 . . . . .	iii
英文摘要 . . . . .	iv
誌謝辭 . . . . .	v
內容目錄 . . . . .	vii
表目錄 . . . . .	ix
圖目錄 . . . . .	x
第一章 緒論 . . . . .	1
第一節 研究背景與動機 . . . . .	1
第二節 研究目的 . . . . .	3
第三節 研究流程 . . . . .	4
第二章 文獻探討 . . . . .	5
第一節 智慧資本 . . . . .	5
第二節 人力資本 . . . . .	15
第三節 組織文化 . . . . .	19
第四節 屆齡退休者情感特質 . . . . .	27
第五節 智慧資本與組織文化關係之研究 . . . . .	43
第三章 研究方法 . . . . .	45
第一節 研究架構 . . . . .	45
第二節 研究假設 . . . . .	46
第三節 變數衡量及操作性定義 . . . . .	49
第四節 問卷設計 . . . . .	54
第五節 正式問卷施測 . . . . .	56
第四章 資料分析結果 . . . . .	59
第一節 樣本資料背景分析 . . . . .	59

第二節	智慧資本、組織文化與情感特質之敘述統計	62
第三節	智慧資本與組織文化之相關分析	68
第四節	智慧資本、組織文化與情感特質之迴歸分析	70
第五節	假設檢定	73
第五章	結論與建議	75
第一節	結論	75
第二節	建議	77
第三節	研究限制與未來研究方向	79
參考文獻		81
附錄	研究問卷	99

## 表目錄

表 2- 1 無形資產監測系統評量指標	12
表 2- 2 Stewart智慧資產評?指標	13
表 2- 3 資策會智慧資本構面衡?指標	14
表 2- 4 人力資本觀點摘要	17
表 2- 5 人力資本的內涵	18
表 2- 6 組織文化構面	26
表 2- 7 情緒定義表	29
表 2- 8 情緒分級表	32
表 2- 9 公務人員退休法	39
表 3- 1 人力資本之操作性定義	49
表 3- 2 結構資本之操作性定義	50
表 3- 3 關係資本之操作性定義	51
表 3- 4 組織文化之操作性定義	51
表 3- 5 情感之操作性定義	53
表 3- 6 信度分析摘要表	57
表 3- 7 正式問卷之效度分析表	58
表 4- 1 基本背景變項百分比次數分配表	61
表 4- 2 智慧資本整體及各構面敘述統計分析	63
表 4- 3 組織文化整體及各構面敘述統計分析	65
表 4- 4 情感特質整體及各構面敘述統計分析	67
表 4- 5 智慧資本與組織文化相關分析摘要表	69
表 4- 6 智慧資本、組織文化與情感特質迴歸分析摘要表	72
表 4- 7 假設驗證結果	74

## 圖目錄

圖 1- 1 研究流程圖	4
圖 2- 1 智慧資本知識觀點學派樹狀圖	8
圖 2- 2 智慧資本的概念圖	9
圖 2- 3 Edvinsson and Malone之市場價值架構圖	10
圖 2- 4 McElroy智慧資本架構圖	11
圖 2- 5 情感概念示意圖	28
圖 2- 6 情感雙因子結構模型	36
圖 2- 7 情感兩極圖	37
圖 2- 8 退休前後七個階段	41
圖 3- 1 研究架構圖	45

## REFERENCES

一、中文部份河野豐弘(1990) , Gai zao qi ye wen hua : ru he shi qi ye zhan xian huo li / Heye Fenghong zhu ; Peng Dezhongyi(彭德中譯) , 台北:遠流出版社 , 原文於1988年出版。 Haig, R., Nalbantian, Richard, A. Guzzo, Dave, Kieffer., & Jay, Do-herty (2004) , 革新人力資本策略(戴至中 , 袁世珮譯) , 台北:美商麥格羅希爾國際出版公司 , 原文於2003年出版。 Maister, D. H. (2003) , 企業文化獲利報告:什麼樣的企業文化最有競爭力(江麗美譯) , 台北:經濟新潮社出版 , 原文於2002年出版。王昶能(2004) , 智慧資本管理與組織學習能力 , 國立中山大學人力

資源管理研究所未出版之碩士論文。方仁華(2001), 制度變革對組織文化與績效的影響 - 以行政院衛生署所屬醫院為例, 國立雲林科技大學企業管理系研究所未出版之碩士論文。呂寶靜(1997), 台灣地區民眾從事老年準備之初探, 社會工作季刊, 4, 27-53。李朱慧, 林孟峰(2008), 以人格特質與組織文化探討高科技產業內知識分享與組織績效之研究, 致遠管理論叢, 3(1), 18-37。李臨鳳(1988), 我國退休老人再就業問題之研究, 國立台灣大學社會學系研究所未出版之碩士論文。李睿哲(2004), 組織文化與人力資源管理策略對標竿旅館業者營運績效之影響, 國立中央大學人力資源管理研究所未出版之碩士論文。李城忠(2008), 應用統計學SPSS完全攻略, 台北:新文京開發出版股份有限公司。杜敏綺(2002), 企業文化對智慧資本蓄積之關係性研究, 國立成功大學工業管理研究所未出版之碩士論文。吳彥濬, 羅敏仁, 陳娟娟(2007), 台灣物流業智慧資本之要素, 科技管理學刊, 12(2), 125-148。吳思華, 黃婉華, 賴鈺晶(1999), 智慧資本衡量因素之研究 - 以國內資訊電子產業為例, 中華民國科技管理研討會論文集(三)(pp. 591-604), 高雄:國立中山大學。林裘緒, 熊欣華, 彭玉樹, 林家伍(2004), 企業文化形成機制:從認知基模到共享價值觀的形成, 人力資源管理學報, 4(3), 91-115。林妙雀(2005), 企業之智慧資本與分享組織文化對組織管理績效影響之實證研究, 管理評論, 24(1), 55-81。林榮禎(2001), 企業資訊化模式、組織文化與資訊部門人力資源之相關探討, 國立成功大學企業管理研究所未出版之碩士論文。徐雅惠(2008), 智慧資本、組織學習能力與新產品發展績效之研究, 國立台北大學企管系研究所未出版之博士論文。張建豪, 陳穎峰, 凌雅惠, 張文菁(2006), 產業環境影響下企業人力資本系統與組織創新績效關係之研究, 人力資源管理學報, 6(1), 101-122。張鐘汝, 范明林(1997), 老年社會心理, 台北:水牛出版社。郭建志(2003), 組織文化研究之回顧與前瞻, 應用心理研究, 20, 83-114。陳美純(2001), 資訊科技投資與智慧資本對企業績效影響之研究, 國立中央大學資訊管理學系研究所博士班未出版之博士論文。黃信彰(2004), 社區醫學之研究與發展, 北市醫學雜誌, 1(2), 121-124。黃富順, 林麗惠, 梁芷瑄, 林曉齡(2008), 我國屆齡退休及高齡者參與學習需求意向調查研究報告(教育部No. E2541), 台北:教育部。詹棟樑(1991), 老年人類學的概念與理論, 台北:師大書苑。楊朝旭(2006), 智慧資本、價值創造與企業績效關聯性之研究, 中山管理評論, 14(1), 43-78。劉淑寧(2006), 個人文化價值取向、主管領導型態契合與個人情感對個人創新行為之影響:員工敬業貢獻的中介角色(國科會No. NSC47-5658-G-362-254), 台北:行政院國家科學研究委員會。資策會, 台灣智慧資本研究中心(2006), 智慧資本管理, 台北:華泰文化。鍾國文(1998), 老人退休調適之研究, 中原學報, 26(4), 109-115。鄒燕玲(2004), 人力資源管理措施、人力資本與組織績效之關係 - 以國內資訊電子業為例, 國立中央大學企業管理學研究所未出版之碩士論文。二、英文部份Andrade, E. B., & Cohen, J. B. (2007). On the Consumption of Negative Feelings. *Journal of Consumer Research*, 34, 283-300. Andriessen, D. (2004). Making Sense of Intellectual Capital. Designing a Method for the Valuation of Intangibles. Burlington: Butterworth-Heinemann. Ansoff, H. I. (1979). *Strategic Management*. London: Macmillan. Atchley, R. C. (1976). *The Sociology of Retirement*. Cambridge, Massachusetts: Schenkman. Atchley, R. C. (1980). *The Social Forces in Later Life* (3rd ed.). Belmont, Calif: Wadsworth. Atchley, R. C. (1997). *Social Forces and Aging: An Introduction to Social Gerontology*. Ohio: Wadsworth Publishing Co. Bagozzi, R. P., Gopinath., & Nyer. (1999). The Role of Emotions in Marketing. *Journal of Academy of Marketing Science*, 27(2), 184-206. Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17, 99-120. Barsade, S. G., Ward, A. J., Turner, J. D., & Sonnenfeld, J. A. (2000). To your heart's content: A model of affective diversity in top management teams. *Administrative Science Quarterly*, 45, 802-836. Barsky, N., & Marchant, G. (2000). The most valuable resource measuring and managing intellectual capital. *Strategic Finance*, 81(8), 58-62. Beatty, S. E., & Ferrell, M. E. (1998). Impulse buying: Modeling its precursors. *Journal of Retailing*, 74(2), 169-191. Becker, G. S. (1964). *Human Capital: A Theoretical and Empirical Analysis*. With Special Reference to Education. New York: National Bureau of Economic Research Press. Bell, C. R. (1997). Intellectual capital. *Executive Excellence*, 14(1), 15. Bontis, N. (1996). There's a price on your head: Managing intellectual capital strategically. *Ivey Business Quarterly*, 60(4), 40-47. Bontis, N. (1998). *Intellectual Capital: An Exploratory Study that develops measures and models*. *Management Decision*, 36(2), 63-76. Bontis, N. (1999). Managing organizational knowledge by diagnosing intellectual capital: framing and advancing the state of the field. *International Journal of Technology Management*, 18, 433-462. Brooking, A. (1996). *Intellectual Capital*. London: International Thomson Business Press. Cacioppo, J. T., Gardner, W. L., & Berntson, G. G. (1999). The affect system has parallel and integrative processing components: Form follows function. *Journal of Personality and Social Psychology*, 76(5), 839-855. Carlson, J. G., & Hatfield, E. (1992). *Psychology of Emotion*. Fort Worth: Harcourt Brace Jovanovich College Publishers. Chen, G. P. (2005). Intellectual capital performance of commercial banks in Malaysia. *Journal of Intellectual Capital*, 6(3), 385-396. Christensen, E. W., & Gordon, G. G. (1999). An Exploration of Industry, Culture and Revenue Growth. *Organizational Studies*, 20(3), 397-422. Cohen, J. B., Pham, M. T., & Andrade, E. B. (2006). The nature and role of affect in consumer behavior. *Handbook of consumer psychology*, 20(2), 123-154. Crawford, R. (1991). In the Era of Human Capital. San Francisco: Jossey-Bass. Davenport, T. O. (1999). *Human Capital: What is it and why people invest in it*. San Francisco: Jossey-Bass. Deal, T. E., & Kennedy, A. A. (1982). *Corporate Cultures*. Reading Massachusetts: Addison-Wesley. Demerouti, E., Bakker, A. B., Nachreiner, F., & Schaufeli, W. B. (2001). The job demands-resources model of burnout. *Journal of Applied Psychology*, 86(3), 499-512. Dension, D. R. (1984). Bringing corporate culture to the bottom line. *Organizational Dynamics*, 12, 4-22. Dess, G., Picken, J., & Lyon, D. (1999). Transformational Leadership: Lessons from U.S. Experience. *Long Range Planning*, 31(5), 722-731. Deter, J. R., Schroeder, R. G., & Mauriel, J. J. (2000). A Framework for Linking Culture and Improvement Initiatives in Organizations. *Academy of Management Review*, 25(4), 850-863. Dzinkowski, R. (2000). The measurement and management of intellectual capital: An introduction. *International Management Accounting Study*, 17(8), 32-35. Edvinsson, L., & Malone, M. S. (1997). *Intellectual Capital: Realizing your company's true value by finding its hidden brainpower*. New York: Harper Business. Edvinsson, L., & Malone, M. S. (1997). *Intellectual capital*. London: Piatkus. Eustache, C. (2003). *The Prism Report [Online]*, Available: [http://www.euintangibles.net/research\\_results/FinalReport.pdf](http://www.euintangibles.net/research_results/FinalReport.pdf) [2003, October 8]. Feldman, B. and Russell, J. A. (1999). The structure of current affect: Controversies and emerging consensus. *Current Directions in Psychological Science*, 8, 11. Forgas, J. P., & George, J. M. (2001). Affective influences

on judgments and behavior in organizations: An information processing perspective. *Organizational Behavior and Human Decision Processes*, 86, 3-34.Frohman, Alan, L. (1998). Building a culture for innovation. *Research Technology Management*, 41, 9-12.Gardner, M. P., & Rook, D. W. (1988). Effects of Impulse on Consumer's Affective States. *Advances in Consumer Research*, 15, 127-130.Grant, R. M. (1996). Prospering in dynamically competitive environments: organizational capability as knowledge integration. *Organization Science*, 7(4), 375-387.Hansson, B. (1997). Personnel investments and abnormal returns: Knowledge-based firms and human resource accounting. *Journal of Human Resources, Costing and Accounting*, 2(2), 9-29.Hofstede, G., Neuijen, B., Ohayv, D. D., & Sanders, G. (1990). Measuring organizational cultures: A qualitative and quantitative study across twenty cases. *Administrative Science Quarterly*, 35, 286-316.Holbrook, M. B., & Batra, R. (1987). Assessing the Role of Emotions as Mediators of Consumer Response to Advertising. *Journal of Consumer Research*, 58, 404-420.Hornik, J. (1992). Time Estimation and Orientation Mediated by Transient Mood. *Journal of Socio-Economics*, 21, 209-227.Horowitz, M., & Vitkus, J. (1986). The interpersonal basis of psychiatric symptoms. *Clinical Psychology Review*, 6, 443-469.Jackson, S. E., & Schuler, R. S. (1996). *Human Resource Management: Positioning for the 21st Century* (6th ed.). Minneapolis/St. Paul, Minnesota: West Publishing.Johnson, W. H. A. (1999). An integrative taxonomy of intellectual capital: Measuring the stock and flow of intellectual capital components in the firm. *International Journal of Technology Management*, 18, 562-575.Judge, T. A., Erez, A., & Thoresen, C. J. (2000). Why negative affectivity and self-deception should be included in job stress research: Bathing the baby with the bath water. *Journal of Organizational Behavior*, 21, 101-111.Judge, T. A., & Larsen, R. J. (2001). Dispositional affect and job satisfaction: A review and theoretical extension. *Organizational Behavior and Human Decision Processes*, 86, 67-98.Kahn, W. A. (1990). Psychological conditions of personal engagement and disengagement at work. *Academy of Management Journal*, 33(4), 692-724.Kast, F. E., & Rosenzweig, J. E. (1985). *Organization and Management: A Systems and Contingency Approach* (4th ed.). New York: McGraw-Hill.Knight, D. J. (1999). Performance Measures for Increasing Intellectual Capital. *Strategy & Leadership*, 27(12), 22-27.Larsen, J. T., McGraw, A. P., & Cacioppo, J. T. (2001). Can people feel happy and sad at the same time? *Journal of Personality and Social Psychology*, 81(4), 684-696.Larsen, J. T., McGraw, A. P., Mellers, B. A., & Cacioppo, J. T. (2004). The Agony of Victory and Thrill of Defeat. *Psychological Science*, 15(5), 325-330.Laros, F. J. M., & Steenkamp, J. (2005). Emotions in consumer behavior: a hierarchical approach. *Journal of Business Research*, 58, 1437-1445.Lazear, E. P. (1998). *Personnel Economics for Managers*. New York: John Wiley and Sons Inc.Lepak, D., & Snell, S. (1999). The human resource architecture: Towards a theory of human capital allocation and development. *Academy of Management Review*, 24(1), 31-48.Levenson, R. W. (1994). Human emotion: A functional view. In P. Ekman & R. J. Davidson.(Eds.) *The Nature of Emotion: Fundamental Questions*. New York: Oxford University Press.Lynn, B. E. (1998). Performance evaluation in the new economy: bringing the measurement and evaluation of intellectual capital into the management planning and control system. *International Journal of Technology Management*, 16(1), 162-176.Lynn, B. E. (2000). Intellectual capital: Unearthing hidden value by managing intellectual assets. *Ivey Business Journal*, 64(3), 48-52.May, D. R., Gilson, R. L., & Harter, L. M. (2004). The psychological conditions of meaningfulness, safety and availability and the engagement of the human spirit at work. *Journal of Occupational and Organizational Psychology*, 77, 11-37.McElroy, M. (2002). Social Innovation Capital. *Journal of Intellectual Capital*, 3(1), 30-39.Moran, T., & Volkwein, J. F. (1992). The cultural approach to the formation of organizational climate. *Human Relations*, 45, 19-48.Nonaka, I. (1994). A dynamic theory of organizational knowledge creation. *Organization Science*, 5(1), 14-37.O'Reilly, C. A., Chatman, J., & Caldwell, D. F. (1991). People and Organizational Culture: A Profile Comparison Approach to Assessing Person-Organization Fit. *Academy of Management Journal*, 34(3), 487-516.Pena, I. (2002). Intellectual capital and business start-up success. *Journal of Intellectual Capital*, 3(2), 180-198.Plutchik, Robert, (1980). *Emotion: A Psychoevolutionary Synthesis*, New York: Harper and Row.Raghunathan, R., Pham, M. T., & Corfman, K. P. (2006). Informational Properties of Anxiety and Sadness, and Displaced Coping. *Journal of Consumer Research*, 32(4).Richins, M. L. (1997). Measuring Emotions in the Consumption Experience. *Journal of Consumer Research*, 24, 127-146.Robbins, S. P. (2001). *Organization Behavior*. New Jersey: Prentice Hall.Robbins, P., & Judge, A. (2008). *Essentials of Organizational Behavior* (9th ed.). New York. 45-56.Roos, G., & Roos, J. (1997). Measuring your company's intellectual performance. *Long Range Planning*, 30(3), 413-426.Roos, J., Roos, G., Edvinsson, L., & Dragonetti, N. C. (1998). Intellectual capital Navigating in the new business landscape. New York: New York University Press, Washington Square.Roslender, R. (2000). Accounting for intellectual capital: A contemporary management accounting perspective. *Management accounting*, 78(3), 34-37.Russell, J. A. (1980). A Circumplex Model of Affect. *Journal of Personality and Social Psychology*, 39(6), 1161-1178.Russell, J. A., & Carroll, J. M. (1999). On the bipolarity of positive and negative affect. *Psychological Bulletin* Washington, 125(1), 3-30.Sathe, V. (1985). Culture and related corporate realities. Homewood, Illinois: Irwin.Schachter, S., & Singer, J. (1962). Cognitive, social, and physiological determinant of emotional state. *Psychological Review*, 69, 379-399.Schaufeli, W. B., & Bakker, A. B. (2004). Job demands, job resources, and their relationship with burnout and engagement: A multi-sample study. *Journal of Organizational Behavior*, 25, 293-315.Schein, E. H. (1985). *Organizational culture and leadership*. San Francisco: Jossey-Bass.Schwarz, N., & Clore, G. L. (2006). Feelings and phenomenal experiences. In A. Kruglanski, & Higgins, E. T. (Eds.), *Social psychology. Handbook of basic principles* (2nd ed., pp. 385-407). New York: Guilford.Staw, B. M., Bell, N. E., & Clausen, J. A. (1986). The dispositional approach to job attitudes: A lifetime longitudinal test. *Administrative Science Quarterly*, 31, 56-77.Stewart, T. A. (2001). The Wealth of Knowledge: Intellectual Capital and the Twenty-first Century Organization. New York: Current.Strahan, E. J., Spencer, S. J., & Zanna, M. P. (2002). Subliminal Priming and Persuasion: Striking While the Iron is Hot. *Journal of Consumer Research*, 20, 271-280.Sveiby, K. E. (1997). The Intangible Assets monitor. *Journal of Human Resource Costing and Accounting*, 2(1), 73-97.Thoresen, C. J., Kaplan, S. A., Barsky, A. P., Wareen, C. R., & Chermont, K. D. (2003). The affective underpinnings of job perceptions and attitudes: A meta-analytic review and integration. *Psychological Bulletin*, 129(6), 914-945.Tucker, R. B. (2001). *Innovation Discipline. Executive Excellence*,

18, 3-4.Tunstall, W. B. (1986). The breakup of the bell system: A case study of cultural transformation. California Management Review, 28(2), 110-224.Ulrich, D., & Lake, D. (1991). Organizational Capacity: Creating Competitive Advantage. Academy of Management Executive, 7(1), 77-92.Van Buren, Mark, E. (1999). A yard stick for knowledge management. Training and Development, 53, 71-74.Vijay, S. (1985). Culture and related corporate realities, Illinois: Ir-win.Wallach, E. J. (1983). Individuals and organizations: The cultural match. Training and Development Journal, 37(2), 28-35.Watson, D., & Clark, L. A. (1984). Negative affectivity: The disposition to experience aversive emotional states. Psychological Bulletin, 96, 465-490.Watson, D., & Tellegen, A. (1985). Toward a Consensual Structure of Mood. Psychological Bulletin, 98(9), 219-235.Watson, D., & Tellegen, A. (1999). Issues in the dimensional structure of affect- Effects of descriptors, measurement error, and response formats: Comment on Russell and Carroll. Psychological Bulletin, 125(5), 601-610.Wernerfelt, B. (1984). A resource-based view of the firm. Strategic Management Journal, 5(2), 171-80.Williams, P., & Aaker, J. L. (2002). Can mixed emotions peacefully coexist? Journal of Consumer Research, 28(4), 636-649.Winkielman, P., Zajonc, R. B., & Schwarz, N. (1997). Subliminal affective priming resists attributional interventions. Cognition & Emotion, 11(4), 433-465.Wright, P. M., & McMahan, G. C. (1992). Alternative theoretical perspectives for strategic human resource management. Journal of Management, 18, 295-320.Wyer, R. S., Gerald, L. C., & Linda, M. I. (1999). Affect and Information Processing. in Advances in Experimental Social Psychology. California: Academic Press.