

2024

商學專業與品德學術研討會

2024CONFERENCE ON BUSINESS EXPERTISE AND ETHICS

摘要手册



主辦單位

僑光科技大學商學與管理學院、企業管理系(所)、 財務金融系(所)、國際貿易系、行銷與流通管理系、 財經法律系、金融教育中心、智慧零售商業服務中心



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2024 商學專業與品德學術研討會 議程表

研討會日期: 2024年 04月 26日(星期五)

研討會地點:僑光科技大學圖資大樓 5~7 樓

主辦單位:僑光科技大學商學與管理學院、財務金融系(所)、企業管理系(所)、

國際貿易系、行銷與流通管理系、財經法律系、金融教育中心、

智慧零售商業服務中心

時間	時間分配				活動內容			
13:00~13:30	30		簽	名報到	【地點:圖頁	資大樓 5 樓]	
發表地點:圖	過資大樓	5 樓 8522	5 樓 8505	5 樓 8506	5 樓 8507	5 樓 8508	6 樓 8606	7樓 8729
					主持人			
	15	N01	N07	N13	N19	N25	N31	N37
	5				評論人			
	15	N02	N08	N14	N20	N26	N32	N38
	5				評論人			
	15	N03	N09	N15	N21	N27	N33	N39
13:30~15:35	5				評論人			
13.30~13.33	5				休息			
	15	N04	N10	N16	N22	N28	N34	N40
	5				評論人			
	15	N05	N11	N17	N23	N29	N35	N41
	5				評論人			
	15	N06	N12	N18	N24	N30	N36	N42
	5				評論人			
15:35~16:00	10				綜合座談			
16:00~					賦歸			

圖資大樓 5 樓 8522 教室 會議議程

時間	時間分配	內容
		主持人:林秀柑研發長 僑光科技大學研究發展處
13:30 14:30	20	【N01】財務資訊對經營績效影響之研究以台灣工具機產業為例發表者:陳冠之 僑光科技大學企業管理系(所)研究生 傅秀仁 僑光科技大學企業管理系 評論人:王以莊 僑光科技大學電腦輔助工業設計系
	20	【NO2】探討教學品質滿意度之研究 發表者:沈義晨 大葉大學管理學院博士班
	20	評論人:葉金標 僑光科技大學財務金融系 【N03】缺工時代利用專案管理知識提升專案成功的方法-以A公司為例 發表者:吳文正 僑光科技大學企業管理系(所)研究生 何舒毅 僑光科技大學企業管理系
		評論人:王以莊 僑光科技大學電腦輔助工業設計系
14:30	-14:35	休息時間
		主持人:林秀柑研發長 僑光科技大學研究發展處
14:35 15:35	20	【N04】比較與分析台灣股票市場 ESG ETF 績效的表現 發表者:林家樑 僑光科技大學財務金融系 曾智平 僑光科技大學財務金融系(所)研究生 評論人:葉金標 僑光科技大學財務金融系
	20	【N05】生技股與大盤指數之 Granger 因果關係研究 發表者:黃翊綾 僑光科技大學財務金融系(所)研究生 評論人:葉金標 僑光科技大學財務金融系
	20	【N06】Covid-19 對 ETF 的影響 發表者:蔡育純 僑光科技大學財務金融系(所)研究生 評論人:林秀柑 僑光科技大學財務金融系
15:35	~16:10	綜合座談
16:10~		賦歸

圖資大樓 5 樓 8505 教室 會議議程

時間	時間分配	內容
		主持人:賴弘程教授 僑光科技大學財務金融系暨校長特助
		【N07】國小理財教育實施前後理財觀念差異之研究
		發表者:葉金標 僑光科技大學財務金融系
	20	陳雪玲 僑光科技大學財務金融系(所)研究生
	20	
		NEW 1 1 1 2 1 40 15 16 41 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		評論人:賴弘程 僑光科技大學財務金融系 【NO8】探討學生休退學之原因:以中部某科技大學為例
13:30		發表者:李麗澤 僑光科技大學行銷與流通管理系
13.30		周世宏 僑光科技大學國際貿易系
14:30	20	
		評論人:洪碧芳 僑光科技大學財務金融系
		【N09】半導體相關類股之績效分析
		發表者:張詠智 僑光科技大學財務金融系(所)研究生
	20	
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		NEW 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
14.20	14.05	評論人:孫而音 僑光科技大學財務金融系
14:30	-14:35	休息時間
		主持人:賴弘程教授 僑光科技大學財務金融系暨校長特助
		【N10】消費者對 AI 人工智慧技術在自動化服務中的使用意願與服務品質滿意度探討 發表者:江鎧欣 僑光科技大學行銷與流通管理系
	20	發衣者· 江銀欣 倘尤科技入学行銷與流通管理系 謝素琴 僑光科技大學行銷與流通管理系
		周台龍 僑光科技大學財經法律系
		評論人:李麗澤 僑光科技大學行銷與流通管理系
		【N11】輝達概念股之績效分析
14:35		發表者:陳治聖 僑光科技大學財務金融系(所)研究生
15:35	20	
13:33	20	
		· · · · · · · · · · · · · · · · · · ·
		評論人:孫而音 僑光科技大學財務金融系 【N12】可轉換公司債因素影響探討
		發表者:葉金標 僑光科技大學財務金融系
	•	江承哲 僑光科技大學財務金融系(所)研究生
	20	
		評論人:孫而音 僑光科技大學財務金融系
15:35	~16:10	綜合座談
16:10~		賦歸

圖資大樓 5 樓 8506 教室 會議議程

時間	時間分配	内容
		主持人:徐志明副教授 國立澎湖科技大學共同教育委員會
13:30 14:30	20	【N13】動態網絡資料包絡分析法探討台灣筆記型電腦產業效率 發表者:葉金標 僑光科技大學財務金融系(所)研究生 評論人:徐志明 國立澎湖科技大學共同教育委員會 【N14】ESG 績效評估:財務指標與殭屍企業之分析 發表者:何亭葦 僑光科技大學財務金融系(所)研究生 葉金標 僑光科技大學財務金融系
	20	【N15】探討金融業之BEC變臉詐騙—以恐懼訴求模型進行分析 發表者:林庭誼 僑光科技大學財務金融系(所)研究生 葉金標 僑光科技大學財務金融系 評論人:張倉耀 僑光科技大學財務金融系
14:30	-14:35	休息時間
		主持人:徐志明副教授 國立澎湖科技大學共同教育委員會
	20	【N16】淨零排放相關氣候訴訟初探:以美國聯邦判例法為中心 發表者:徐志明 國立澎湖科技大學共同教育委員會 評論人:張倉耀 僑光科技大學財務金融系
14:35 15:35	20	【N17】探討軍工股之投資策略 發表者:何思儒 僑光科技大學財務金融系(所)研究生 孫而音 僑光科技大學財務金融系 評論人:林家樑 僑光科技大學財務金融系
	20	【N18】COVID-19 期間東南亞國家匯率之間的影響發表者:黃美睿 僑光科技大學財務金融系(所)研究生 評論人:林家樑 僑光科技大學財務金融系
15:35	~16:10	綜合座談
16:10~		賦歸

圖資大樓 5 樓 8507 教室 會議議程

時間	時間分配	內容
		主持人:翁志宗系主任 僑光科技大學財經法律系
13:30 14:30	20	【N19】台灣家飾品牌經營策略分析-以下公司為例 發表者:李唯禎 僑光科技大學企業管理系(所)研究生 傅秀仁 僑光科技大學企業管理系 評論人:侯國隆 僑光科技大學行銷與流通管理系
	20	【N20】管理職能模型建構與分析之研究-以某航空快遞為例 發表者:林穎聖 僑光科技大學企業管理(所)研究生 侯國隆 僑光科技大學行銷與流通管理系 評論人:王南喻 僑光科技大學餐飲管理系
	20	【N21】對稱式服務品質是提升居民口碑的有效利器-以派出所為例發表者:張勝記 僑光科技大學企業管理系(所)研究生 蔡源成 僑光科技大學企業管理系
14:30	-14:35	休息時間
		主持人:翁志宗系主任 僑光科技大學財經法律系
14:35 15:35	20	【N22】組織承諾、參與動機與工作滿意度之關聯性-以教育志工為例 發表者:張慧昭 僑光科技大學企業管理系(所)研究生 陳富美 僑光科技大學通識教育中心 評論人:王南喻 僑光科技大學餐飲管理系
	20	【N23】Azolla 在農田水稻一體化耕種運用對農業減碳管理貢獻之研究-以苗栗縣三義鄉水稻田為例 發表者:張志立 僑光科技大學企業管理系(所)研究生 李淑芳 僑光科技大學企業管理系 評論人:侯國隆 僑光科技大學行銷與流通管理系
	20	【N24】企業人力資本、激勵制度與工作滿意度對組織績效關聯性之研究-以A公司為例發表者:胡賢威 僑光科技大學企業管理系(所)研究生 蔡源成 僑光科技大學企業管理系 評論人:陳富美 僑光科技大學通識教育中心
15:35	~16:10	綜合座談
16:10~		賦歸

圖資大樓 5 樓 8508 教室 會議議程

時間	時間分配	內容
		主持人:莊淑婷主任 僑光科技大學暨行銷與流通管理系暨四創中心
13:30 14:30	20	【N25】機電工程成本分析關鍵因素與經營策略 發表者:塗曼麗 僑光科技大學企業管理系(所)研究生 傅秀仁 僑光科技大學企業管理系 王南喻 僑光科技大學餐飲管理系 評論人:詹國華 僑光科技大學企業管理系 【N26】房地產市場評估與購屋者需求之探討以大台中為例 發表者:何莉君 僑光科技大學企業管理系(所)研究生
	20	許銘福 僑光科技大學企業管理系 何舒毅 僑光科技大學企業管理系 評論人:詹國華 僑光科技大學企業管理系
	20	【N27】工作價值觀與工作涉入對工作績效影響之研究-以新車銷售及房仲銷售人員為例 發表者:陳思安 僑光科技大學企業管理系(所)研究生 李淑芳 僑光科技大學財務金融系 評論人:傅秀仁 僑光科技大學企業管理系
14:30	-14:35	休息時間
		主持人:莊淑婷主任 僑光科技大學暨行銷與流通管理系暨四創中心
	20	【N28】銀行員工之工作壓力、工作績效與工作滿意度關係-以某 C 銀行為例 發表者:張菱祐 僑光科技大學企業管理系(所)研究生 傅秀仁 僑光科技大學企業管理系
14:35 15:35	20	評論人:詹國華 僑光科技大學企業管理系 【N29】企業網路服務品質對顧客滿意度影響之實證研究以員工能力與知識分享為干擾發表者:顏理安 僑光科技大學企業管理系(所)研究生 蔡源成 僑光科技大學企業管理系 評論人:傅秀仁 僑光科技大學企業管理系
	20	【N30】食品業銷售模型分析之研究 發表者:鄭騰杰 僑光科技大學企業管理系(所)研究生 高文星 僑光科技大學資訊管理系 評論人:傅秀仁 僑光科技大學企業管理系
15:35	~16:10	綜合座談
16:10~		賦歸

圖資大樓 6 樓 8606 教室 會議議程

時間	時間分配	內容
		主持人:秦雅嫺主任 僑光科技大學電腦輔助工業設計系暨教學發展中心
	20	【N31】人力資源相關制度之比較 發表者:李安以 僑光科技大學企業管理系(所)研究生 何舒毅 僑光科技大學企業管理系 評論人:李淑芳 僑光科技大學企業管理系
13:30 14:30	20	【N32】探討財富貴賓投資決策考量因素之研究 發表者: 曾美玲 僑光科技大學企業管理系(所)研究生 王南喻 僑光科技大學企業管理系 李淑芳 僑光科技大學企業管理系
	20	【N33】 異國料理在台灣行銷策略之研究-以馬來西亞烘焙個案為例- 發表者: 邵湘惠 僑光科技大學企業管理系(所)研究生 許銘福 僑光科技大學企業管理系 評論人:李淑芳 僑光科技大學企業管理系
14:30	-14:35	休息時間
		主持人:秦雅嫺主任 僑光科技大學電腦輔助工業設計系暨教學發展中心
	20	【N34】金屬製造業數位轉型之研究-以A公司為例 發表者:黃玫萱 僑光科技大學企業管理系(所)研究生 高文星 僑光科技大學資訊科技系 評論人:何舒毅 僑光科技大學企業管理系
14:35 15:35	20	【N35】探討 COVID-19 對我國半導體設備商經營管理效率之影響以某某研發公司為例發表者: 戴耿峯 僑光科技大學企業管理系(所)研究生 傅秀仁 僑光科技大學企業管理系
	20	【N36】家用遊戲機消費者對購買動機、購買決策、使用滿意度與品牌忠誠度影響之研究 —以任天堂 Switch 為例 發表者:廖弘熙 僑光科技大學企業管理系(所)研究生 王以莊 僑光科技大學電腦輔助工業設計系 評論人:何舒毅 僑光科技大學企業管理系
15:35	~16:10	綜合座談
16:10~		

圖資大樓7樓8729教室 會議議程

時間	時間分配	內容
13:30 14:30		主持人:紀逸倫系主任 僑光科技大學企業管理系所
	20	【N37】應用芳香療法減緩職業婦女工作壓力成效之研究 發表者:石文宜 僑光科技大學企業管理系(所)研究生 王南喻 僑光科技大學餐飲管理系 評論人:許銘福 僑光科技大學企業管理系
	20	【N38】工作價值觀、工作滿意度與工作績效關聯之研究—以製造業為例發表者:李淑芳 僑光科技大學企業管理系 黃伊莉 僑光科技大學企業管理系(所)研究生 評論人:許銘福 僑光科技大學企業管理系
	20	【N39】知覺創新與知覺價值對顧客滿意度及忠誠度的影響之研究~以蘋果 iPhone 智慧型 手機為例 發表者:蔡娜娜 僑光科技大學企業管理系(所)研究生 侯國隆 僑光科技大學企業管理系
14:30-14:35		休息時間
14:35 15:35		主持人:紀逸倫副教授 僑光科技大學企業管理系所主任
	20	【N40】日圓匯率 VS.日經 225 指數因果相關之研究—以 2013~2023 年安倍經濟學時間軸為探討課題 發表者: 許銘福 僑光科技大學企業管理系 李家豪 玄奘大學餐旅管理學系 詹國華 僑光科技大學企業管理系 評論人: 李宏安 僑光科技大學行銷與流通管理系
	20	【N41】使用科技接受模式對網路團購購買意願影響-以從眾行為、服務品質為中介效果之研究 發表者:李嘉璇 僑光科技大學企業管理系(所)研究生 李宏安 僑光科技大學行銷與流通管理系 評論人:紀逸倫 僑光科技大學企業管理系
	20	【N42】人格特質、工作壓力對工作滿足與組織承諾影響探討,以社區總幹事為例 發表者:何舒毅 僑光科技大學企業管理系 王宏財 僑光科技大學企業管理系(所)研究生 評論人:許銘福 僑光科技大學企業管理系
15:35~16:10		綜合座談
16:10~		賦歸

【N01】財務資訊對經營績效影響之研究以台灣工具機產業為例

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摘要

本研究旨在探討財務資訊對台灣工具機產業經營績效的影響,進一步分析該產業的財務資訊及績效表現。 台灣工具機產業一直以來都是台灣製造業的關鍵領域之一,對於台灣經濟具有重要意義。以台灣工具機 產業為例,探討財務資訊如何影響企業的經營績效。

研究方法包括了對台灣工具機產業中多家企業的財務數據的收集和分析,以敘述性統計(descriptive statistics)、相關性分析(correlation analysis)、迴歸分析(Regression Analysis)等研究。採用股東權益報酬率、營業利益、資產報酬率等,以評估企業的經營績效。考察了台灣工具機產業內部的財務資訊,包括營業收入、營業費用和每股盈餘。

研究結果顯示,營業收入對營業利益、股東權益報酬率、資產報酬率為顯著;營業費用對營業利益、 資產報酬率為顯著,對股東權益報酬率為不顯著;每股盈餘對營業利益、股東權益報酬率、資產報酬率為 顯著。

本研究主要針對台灣工具機產業,並以較為客觀的研究方法來探討工具機產業,如何在全球高度競爭壓力下,可輔助產業提昇經營績效及規劃產能方向。強調了在台灣工具機產業中,財務資訊對企業經營績效的關鍵作用。了解和運用適當的財務指標可以幫助企業更好地應對競爭環境,提高長期經營績效,並在產業中持續保持競爭力。將有助於制定更具前瞻性和適應性的經營策略,並提供企業相應的建議,以促進台灣工具機產業的持續發展。

關鍵字:財務資訊、經營績效、工具機產業

[N01] Impact of Financial Information on Business Performance: A Case Study of Taiwanese Machine Tool Industry

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ABSTRACT

This research aims to investigate the impact of financial information on the operational performance of Taiwan's machine tool industry and further analyze the financial information and performance of the industry. The machine tool industry in Taiwan has consistently been a crucial sector in the country's manufacturing, holding significant importance for the overall Taiwanese economy. Using the Taiwan machine tool industry as a case study, the study explores how financial information influences the operational performance of businesses in this sector.

The research methodology involves the collection and analysis of financial data from multiple companies within the Taiwan machine tool industry, employing descriptive statistics, correlation analysis, and regression analysis. Various financial indicators, including return on equity, operating profit, and asset turnover, are utilized to assess the operational performance of businesses. Additionally, internal financial information within the Taiwan machine tool industry, such as operating income, operating expenses, and earnings per share, is examined.

The results of the study reveal significant correlations, where operating income significantly affects operating profit, return on equity, and asset turnover. Operating expenses have a significant impact on operating profit and asset turnover but show no significant effect on return on equity. Earnings per share significantly influence operating profit, return on equity, and asset turnover.

This study primarily focuses on the Taiwan machine tool industry, employing objective research methods to explore how the industry, under intense global competition, can enhance operational performance and plan production capacity. It underscores the critical role of financial information in the operational performance of businesses within the Taiwan machine tool industry. Understanding and utilizing appropriate financial indicators can assist companies in navigating the competitive environment, enhancing their long-term operational performance, and sustaining competitiveness within the industry. This research contributes to the formulation of forward-looking and adaptive business strategies, providing relevant policy recommendations to facilitate the sustainable development of Taiwan's machine tool industry.

Keywords: Financial Information, Operational Performance, Machine Tool Industry

【N02】探討教學品質滿意度之研究

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摘 要

本研究主要探討科大學生的學習滿意度,教育可以造就好的人才投入市場,但教育有可能會影響了學生的人生發展,目的為了解學生對教學的滿意度,進而改善教師教學品質。採用自編問卷為研究工具,以大專院校學生為研究對象,共發放 328 份問卷,回收 310 份,有效樣本數為 298 份。瞭解學生學習滿意度之情形,所得資料經統計分析後發現,學院學生之學習滿意度為中等程度。

關鍵詞:學習滿意度、教學品質、教師教學。

[N02] Research on Satisfaction with Teaching Quality

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Abstract

This group is to discuss the students learning satisfaction n, education can bring good talent into the market, but education may affect the development of the student's life, of course, the purpose of this group is not meaningless criticism, but students want to know more about the idea. Based on the above motivation to the students basic information (academic) mainly to explore the learning satisfaction, its purpose is divided into the following points. To understand the situation of Science student learning Satisfaction

Keywords: learning satisfaction, teaching quality, teaching.

【N03】缺工時代利用專案管理知識提升專案成功的方法-以 A 公司為例

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²僑光科技大學企業管理系助理教授

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摘要

專案管理概念自 1969 年美國成立國際專案管理學會 PMI 開始興起,這對企業管理方式帶來了革命性變革。專案管理核心在於階段劃分,確保成功實施,包括起始、規劃、執行、監視與控制、結束等階段。它是有組織、系統化、綜合性的管理活動,致力於在有限的時間、成本和資源內實現預定目標,並廣泛應用於各行各業。隨著大學普及,缺乏實踐經驗的專業新鮮人增加,對企業人力資源管理提出新挑戰。也隨著教育水平上升導致兩性勞動力失衡,間接影響少子化問題,進而造成缺工衝擊。未來,勞工更重視自身權利與自身利益,使企業更注重專案管理知識中的資源管理方法。企業需要注重內部人力資源的培養和實踐,以因應未來勞動力市場的變化,確保專案的成功執行。本研究以一家大型企業為例,探討在全球缺工背景下如何成功完成專案。通過介紹專案管理流程和注意事項,並結合實際案例分析,研究公司在新專案執行中的人力需求與專案管理的關係。並以問卷調查進一步評估新人對專案管理的認知和學習意願。缺工問題對專案管理帶來多方面影響,包括人手不足導致進度延誤和工作質量下降影響。企業應採取有效措施應對這些問題,以確保專案順利進行並取得成功。

關鍵詞:專案管理、缺工問題、混合法

[N03] A Case Study of the Company by Using Project Management Knowledge to Enhance Project Success in the Era of Labor Shortages

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 2 Assistant Professor, Department of Business Administration, Overseas Chinese University
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Abstract

The concept of project management emerged with the establishment of the Project Management Institute (PMI) in the United States in 1969, bringing about revolutionary changes in the way businesses are managed. At the core of project management lies stage division, ensuring successful implementation, including stages such as initiation, planning, execution, monitoring and controlling, and closure. It is an organized, systematic, and comprehensive management activity aimed at achieving predetermined objectives within limited time, cost, and resources, and is widely applicable across various industries. With the proliferation of higher education, there has been an increase in professional newcomers lacking practical experience, posing new challenges to human resource management in enterprises. Moreover, the imbalance in the labor force due to the rise in educational levels indirectly affects the declining birth rates, leading to labor shortages. In the future, workers will place greater emphasis on their rights and interests, prompting businesses to focus more on resource management methods within project management knowledge. Enterprises need to prioritize the cultivation and practice of internal human resources to adapt to changes in the future labor market and ensure the successful execution of projects. This study takes a large enterprise as an example to explore how projects can be successfully completed in the context of global labor shortages. By introducing project management processes and considerations and combining them with actual case analyses, the study examines the relationship between the manpower requirements in new project execution and project management. Additionally, a questionnaire survey is conducted to further assess newcomers' awareness of and willingness to learn project management. Labor shortages pose multifaceted impacts on project management, including insufficient manpower leading to delays in progress and decreased work quality. Enterprises should take effective measures to address these issues to ensure smooth project execution and success.

Keywords: project management, labor shortage, mixed methods

【N04】比較與分析台灣股票市場 ESG ETF 績效的表現

林家樑 ¹ 曾智平 ²

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摘要

企業在追尋利益最大化的同時,經常忽視自身應當承擔的社會責任,甚至給社會帶來許多負面問題。本專題對於投資 ESG ETF 好處在於長期持有股票的穩定度增加,同時投資人重視 ESG 價值,企業將做更多努力達成永續經營,永續經營可減少股價風險衝擊及增加公司聲譽。為此,將以台灣上市 ESG ETF 為研究標的,進行報酬與風險的評估。本專題針對證交所截至 2023 年 9 月底掛牌的 8 檔台灣 ESG ETF,分別為 00692 (富邦公司治理),00850 (元大台灣永續 ETF),00878 (國泰永續 ETF),00891 (中信關鍵半導體),00920 (富邦 ESG 綠色電力),00923 (群益台 ESG 低碳 50),00930 (永豐 ESG 低碳高息)及 00932 (兆豐永續高息等權)之績效表現。本研究採用了 Sharpe Ratio、Treynor Index 以及 Jensen's alpha,對樣本 2022 年 12 月 1 日至 2023 年 12 月 5 日為期間,選取每日收盤報酬率為樣本。

由三大績效衡量指標-Sharpe Ratio, Treynor Index 跟 Jensen's alpha 實證結果,本研究所獲得結果幾乎一致,00920 富邦 ESG 綠色電力在研究期間相對於其他 7 檔指數,其績效表現是相對不佳的,同時 00930 永豐 ESG 低碳高息、00878 國泰永續高股息與 00932 兆豐永續高息等權可為投資者帶來較高投資績效。。本文認為未来社會責任投資概念應受到多方的認可和重視,社會責任投資指數的前景不容小覷的。

關鍵詞:ESG、企業社會責任、社會責任投資、台灣永續指數、Sharpe Ratio、Treynor Index、 Jensen's alpha

[N04] Comparison and Analysis of ESG ETF Performance in Taiwan Stock Market

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Abstract

While pursuing maximization of profits, enterprises often ignore their own social responsibilities and even bring many negative problems to society. The benefit of this topic for investing in ESG ETFs is that the stability of long-term stock holdings increases. At the same time, investors attach great importance to ESG values, and companies will make more efforts to achieve sustainable operations. Sustainable operations can reduce the impact of stock price risks and increase the company's reputation. To this end, Taiwan-listed ESG ETFs will be used as the research target to evaluate returns and risks. This topic focuses on the 8 Taiwan ESG ETFs listed on the stock exchange as of the end of September 2023, namely 00692, 00850, 00878, 00891, 00920, 00923, 00930 and 00932. This study used Sharpe Ratio, Treynor Index and Jensen's alpha, and selected the daily closing return rate sample for the sample period from December 1, 2022 to December 5, 2023.

Based on the empirical results of three major performance measurement indicators - Sharpe Ratio, Treynor Index and Jensen's alpha, the results obtained by this study are almost consistent. During the study period, the performance of 00920 was relatively poor compared to the other seven indexes. At the same time, the equal rights of 00930, 00878 and 00932 can bring higher investment performance to investors. This article believes that the concept of socially responsible investment should be recognized and valued by many parties in the future, and the prospects of the socially responsible investment index cannot be underestimated.

Keywords: ESG、CSR、SRI、FTSE4Good TIP Taiwan ESG Index、 Sharpe Ratio、Treynor Index、 Jensen's alpha

【N05】生技股與大盤指數之 Granger 因果關係研究

黄翊綾

摘要

近年來生技股是當今世界科技創新和經濟發展的重要動力之一,生技股公司主要是利用生物技術(Biotechnology)是指利用生物體內的物質或細胞、組織,運用生物學、化學、物理學、工程學等多學科的知識,開發、生產和應用新型生物製品和新技術的學科。生物技術產業與醫藥產業、生命科學產業、農業產業、環保產業等產業密切相關。受到市場熱度、公司研發進展、藥物上市和市場需求、疫情(COVID-19)等因素的影響,因而讓生技股而有所波動,而大盤指數則受到經濟、政治、國際情勢和財務資訊等多方面因素的影響。總體而言,生技股票與大盤之間的關係複雜,而影響股票價格的因素也可能是多元的,因此,為要研究在此期間的生技股與大盤的關係,以及影響關係為何?

關鍵詞:經濟發展、生技產業、國際情勢

[N05] Research on Granger Causality Test between Biotech Stocks and the Stock Index

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ABSTRACT

In recent years, biotech stocks have emerged as a significant driver of technological innovation and economic development worldwide. Biotech companies primarily harness biotechnology, which involves utilizing substances, cells, tissues, and knowledge from various disciplines such as biology, chemistry, physics, and engineering to develop, produce, and apply novel bioproducts and technologies. The biotechnology industry is closely associated with sectors including pharmaceuticals, life sciences, agriculture, and environmental protection. Factors such as market sentiment, company research advancements, drug approvals and market demand, as well as events like the COVID-19 pandemic, have contributed to fluctuations in biotech stocks, while broader market indices are influenced by economic, political, international, and financial factors. Overall, the relationship between biotech stocks and the broader market is complex, with multiple factors potentially impacting stock prices. Therefore, there is a need to investigate the relationship between biotech stocks and the broader market during this period, as well as the underlying factors influencing this relationship.

Keywords: Economic development, biotech industry, international situations

【N06】Covid-19 新冠疫情對 ETF 的影響

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摘要

本文旨在研究 Covid-19 新冠疫情對 ETF 的影響,以 111 年度成交金額前十大 EFT 做研究,研究期間為 2022 年度,研究結果如下:一、ETFs 投資建議:(1)正向相關 ETFs:增加以下 ETFs 的權重,因為它們與大盤報酬呈正相關,有望隨著大盤報酬增加而獲得更高回報。(2)負向相關 ETFs:對於與大盤報酬呈負相關的 ETFs,投資者可能需謹慎對待,以免在大盤報酬增加時蒙受損失。(3)不必過度關注 COVID成長率:因 COVID 成長率對所有 ETFs 的影響不顯著,投資者應將重點放在大盤報酬以及其他顯著因子上。二、因果關係的建議:(1)對於與 COVID-19 相關的 ETFs,密切關注 COVID-19 相關指標的變化,並謹慎考慮投資決策。(2)注意全球和台灣的宏觀經濟環境變化,以及與 DP_TWN 相關的事件,這些因素可能對 ETFs 的表現產生重大影響。三、變異數分解的建議:(1)重點關注協方差對風險的重要作用,需要密切關注全球經濟和疫情等因素對投資組合的波動性可能造成的影響。(2)考慮不同變量在不同時間段對風險的貢獻,並相應調整投資策略。(3)制定風險管理策略,例如通過多元化投資組合來降低風險。(4)注意市場波動對風險的影響,隨著時間推移可能增加,因此需要相應調整投資策略。總體而言,投資者應根據這些建議調整其投資組合,並密切關注市場和相關因素的變化,以確保投資組合的穩健性和長期收益。

關鍵詞: COVID-19 、ETF

[N06] The impact of Covid-19 on ETFs

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ABSTRACT

This article aims to study the impact of the Covid-19 epidemic on ETFs, using the top ten EFTs in terms of transaction volume in 2011. The research period is 2022. The research results are as follows: 1. Investment suggestions for ETFs: (1) Positively related ETFs: Increase the weight of the following ETFs because they are positively correlated with market returns, promising higher returns as market returns increase. (2) Negatively Correlated ETFs: For ETFs that are negatively correlated with market returns, investors may want to be cautious to avoid suffering losses when market returns increase. (3) Don't focus too much on COVID growth rates: Since the impact of COVID growth rates on all ETFs is not significant, investors should focus on broad market returns and other significant factors. 2. Suggestions on causality: (1) For COVID-19 related ETFs, pay close attention to changes in COVID-19 related indicators and carefully consider investment decisions. (2) Pay attention to changes in the global and Taiwanese macroeconomic environment, as well as events related to DP TWN. These factors may have a significant impact on the performance of ETFs. 3. Suggestions for variation decomposition: (1) Focus on the important role of covariance on risk, and pay close attention to the possible impact of factors such as the global economy and the epidemic on the volatility of the investment portfolio. (2) Consider the contribution of different variables to risk in different time periods and adjust investment strategies accordingly. (3) Develop risk management strategies, such as diversifying investment portfolios to reduce risks. (4) Pay attention to the impact of market fluctuations on risks, which may increase over time, so investment strategies need to be adjusted accordingly. Overall, investors should adjust their investment portfolios based on these recommendations and pay close attention to changes in the market and related factors to ensure the robustness and long-term returns of their investment portfolios.

Keywords: COVID-19 · ETF ·

【N07】國小理財教育實施前後理財觀念差異之研究

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摘要

如同《有錢的人跟你想的不一樣》[5]一書提到的:「為什麼要從金錢開始談?因為在大部分人的生命中,錢是最大的痛苦來源之一。」世界各國都面臨著高房價、通貨膨脹所造成的高物價以及貧富差距日益加劇等問題,並且在資本主義下,這些問題似乎無法得到一個妥善的解決之法。因此,美、澳等世界各國開始重視並強調學童的理財教育。在台灣,從九年一貫到 108 課網,也不斷地調整國小學童理財課程的目標和素養,九年一貫課程強調「帶得走的能力」,108 課網更以素養導向整合學童的全面學習,以知識、技能和態度,再跨領域整合核心素養的三大面向,九大項目,培養學生自我調整、持續學習、解決問題的能力。然而在國小階段,有關於理財的課程通常是融合在社會領域中,對於理財知識的系統性及完整性較難兼顧,因此若能將國小理財課程由社會領域中抽離,並規劃成另一個有系統的課程再輔以眾多的理財書籍、繪本以及理財數位資料,讓學童可以從小建立正確的理財觀念,並獲得完整的理財規劃能力,相信對未來的生涯規畫,如:職涯規劃、結婚生子、買房養家,一直到退休生活都能有積極正向的影響。

因此,本研究以數位教育平台《均一線上理財課程》,輔以理財繪本、書籍、以及相關文獻、期刊和網路親子理財平台之資訊,設計一系列理財教育課程,並於台中市某國小四年級實施理財教育課程,以李克特五點式量表採前後測來分析國小學童理財教育課程實施前後理財觀念的差異。另外,再探討國小學童在接受此一理財教育課程前,家庭中主要照顧者之性別、年齡、職業、家庭收入、教育程度與學童的原始理財觀念、理財行為之相關性分析。

關鍵詞:理財教育、均一線上教育平台、素養

[N07] Research on the Differences in Financial Management Concepts Before and After the Implementation of Financial Management Education in Primary School

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Abstract

As mentioned in the book 《Secrets of the Millionaire Mind》: "Why start with money, because money is one of the greatest sources of suffering in most people's lives." Countries around the world are faced with high housing prices, high prices due to inflation, and the growing gap between the rich and the poor, and under capitalism, these problems do not seem to be properly solved. Therefore, countries around the world, such as the United States and Australia, have begun to attach importance to and emphasize financial education for school children. In Taiwan, from Grade 1-9 Curriculum to the 108 Curriculum, the objectives and literacy of the financial management curriculum for the students of an elementary school have been constantly adjusted, the Grade 1-9 Curriculum emphasizes the "ability to take away", and the 108 Curriculum integrates the comprehensive learning of students with literacy, with knowledge, skills and attitudes, and then cross-field integration of the three major aspects of core literacy, nine major projects, to cultivate students' self-adjustment, continuous learning, and problem-solving ability. However, at the primary school stage, the courses on financial management are usually integrated in the social field, and it is difficult to take into account the systematization and completeness of financial knowledge, so if the financial management courses of an elementary school can be extracted from the social field and planned into another systematic course, supplemented by many financial books, picture books and financial management digital materials, so that students can establish a correct financial management concept from an early age, and obtain complete financial planning ability, and believe in future career planning, such as: career planning, marriage and childbirth, Buying a home to support your family can have a positive impact all the way to retirement.

Therefore, this study designed a series of financial education courses based on the digital education platform "Junyi Online Financial Management Course", supplemented by financial management picture books, books, and information from related literature, journals and online parent-child financial management platforms, and implemented a financial education course in the fourth grade of an elementary school in Taichung City. In addition, the correlation between the gender, age, occupation and family income of the main caregivers in the family and the original financial management concepts and behaviors of primary and secondary school children before receiving this financial education course will be discussed.

Keyword: Financial education, Junyi Online Financial Management Course, Literacy

【N08】探討學生休退學之原因:以中部某科技大學為例

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摘要

本研究旨在分析的性別、畢業方式、入學方式、生源地址、學制、或學院等學生學籍資料,判斷各變數對學生休退學的影響程度,研究期間為 111 學年度,資料來源為中部某科技大學的本國籍大學部學生之在學與休退學情況,扣除外籍生、碩士生及資料不全後的研究樣本數共為 8,450 人,邏輯斯迴歸分析法結果顯示,男生休退學機率高於女生、進修部休退學機率高於日間部、觀餐學院高於商管學院、聯合登記分發高於甄選入學、肄業高於領有畢業證書。

進一步討論不同部別的差異,在日間部的資料中,男生休退學機率高於女生,觀餐學院休退學機率高於商管學院,設資學院休退學機率也高於商管學院,入學管道僅有以聯合登記方式入學休退學機率高於甄選方式入學,畢業方式中,肄業同學休退學機率高於持有畢業證書同學,且其他畢業方式(結業證明書或是同等學力)休退學機率也同樣高於持有畢業證書同學。在進修部的資料中,觀餐學院休退學機率高於商管學院,入學管道以獨招方式入學休退學機率高於以甄選方式入學,畢業方式之下,肄業同學休退學機率高於持有畢業證書同學,生源戶籍之下,居住地屬於其他(本島其他地區或離島等)的同學休退學機率高於居住在中彰投區者。

關鍵字:休退學、少子女化、邏輯斯迴歸分析法

[N08] EXPLORING THE REASONS FOR STUDENTS' DROPOUTS: A CASE STUDY OF A UNIVERSITY OF TECHNOLOGY IN CENTRAL TAIWAN

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ABSTRACT

The purpose of this study is to analyze the impact of student background information such as gender, graduation method, admission method, student address, academic system, or college on students' dropout from school. The research period is the 2023 academic year, and the data source are undergraduate students from a technology university in central Taiwan. After deducting foreign students, master's students and incomplete data, the total number of research samples is 8,450. Results of Logistic regression analysis showed that males are more likely to dropout than their counterparts. Evening program students are more likely to dropout than day program. Students from the College of Tourism and Hospitality Management are more likely to dropout than those from College of business and management. The joint enrollment has higher dropout rate than the selective enrollment and the high school uncompleted students have higher dropout rate than high school graduates.

Things were a little bit different when we divided students into different programs. In the day program, males are more likely to dropout than their counterparts. Students from both Colleges of Tourism and Hospitality Management and Design and Information Technology are more likely to dropout than those from College of Business and Management. The joint enrollment has higher dropout rate than the selective enrollment. Students either high school uncompleted or using other graduation methods have higher dropout rate than those with high school diplomas.

In the evening program, students from both Colleges of Tourism and Hospitality Management are more likely to dropout than those from College of Business and Management. Students who registered through independent enrollment have a higher dropout rate than those who from selective enrollment. Under the graduation method, students who did not complete high school have a higher chance of dropping out than those who with diplomas. Students registered residence belongs to other places (other areas of the island or outlying islands, etc.) are more likely to dropout than those who live in Zhongehangtou District

Keywords: School Dropouts, Fertility Decline, Logistic Regression Analysis

【N09】半導體相關類股之績效分析

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摘要

本研究旨在探討半導體相關類股的績效,特別聚焦於台灣上市和上櫃的半導體概念股,包括聯電、台積電、旺宏、華邦電、南亞科、京元電子、聯發科、創意等公司。隨著人工智慧技術的發展,這些公司可能受到新興和創新科技的影響,因此對其績效進行分析具有重要意義。

研究方法包括資本資產定價模型、向量自我迴歸模型和衝擊反應函數分析。透過 Eviews 軟體獲取相關數據,我們對半導體相關類股的價格趨勢、波動性以及與市場因素的關聯進行了深入研究。

研究結果顯示,半導體相關類股在過去一段時間內呈現出穩健的表現,並受到不同市場因素的影響。資本資產定價模型的應用有助於評估這些股票的風險和預期報酬。同時,向量自我迴歸模型的運用有助於理解半導體相關類股之間的動態關係,而衝擊反應函數分析則提供了在不同情境下半導體股票價格的變動情況。

總體而言,半導體相關類股在科技發展和市場變化的推動下呈現出積極的發展趨勢。然而,投資者應謹慎評估風險,結合多方面的因素制定投資策略。這份績效分析提供了有價值的參考,以協助投資者更深入地了解半導體相關類股的市場表現。

關鍵字: 半導體相關類股、資本資產定價模型、向量自我迴歸模型、衝擊反應函數分析。

[N09] Performance analysis of semiconductor-related stocks

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Abstract

This study aims to explore the performance of semiconductor-related stocks, with a special focus on Taiwan-listed and OTC semiconductor concept stocks, including UMC, TSMC, Macronix, Winbond, Nanya, KYEC, MediaTek, Creative and other companies. As artificial intelligence technology develops, these companies may be affected by emerging and innovative technologies, so it is important to analyze their performance.

Research methods include capital asset pricing model, vector autoregression model and shock response function analysis. Obtaining relevant data through Eviews software, we conducted in-depth research on the price trends, volatility and correlation with market factors of semiconductor-related stocks.

The findings show that semiconductor-related stocks have shown solid performance over the past period and have been affected by different market factors. The application of the capital asset pricing model helps assess the risk and expected returns of these stocks. At the same time, the application of the vector autoregression model helps to understand the dynamic relationship between semiconductor-related stocks, while the impact response function analysis provides changes in semiconductor stock prices under different scenarios.

Overall, semiconductor-related stocks are showing positive trends driven by technological developments and market changes. However, investors should carefully assess risks and formulate investment strategies based on multiple factors. This performance analysis provides a valuable reference to assist investors in gaining a deeper understanding of the market performance of semiconductor-related stocks

【N10】消費者對 AI 人工智慧技術在自動化服務中的使用意願與服務品質 滿意度探討

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摘要

本研究旨在探討 AI 人工智慧自動化服務對消費者的影響及其在服務品質方面的滿意度。隨著科技不斷發展, AI 技術在各領域應用越來越普遍,其中自動化服務作為新興服務模式,對消費者使用體驗和滿意度產生重大影響。

本研究採用量化研究的問卷調查法,以台灣國民為研究對象,通過網路發放問卷,確保樣本多樣性和匿名性。問卷設計參考服務品質 PZB 模式中的 SERVQUAL 量表,包括有形性、可靠性、回應性、保證性和同理性等五個構面,共 22 個問題項目,以收集消費者對於 AI 自動化服務的態度、使用體驗和滿意度等方面的數據。

本研究發放 186 份問卷,並透過分析問卷回收結果,探討消費者在使用 AI 自動化服務時的接受程度、體驗和滿意度,同時考慮消費者的人口統計變數對這些方面的影響。研究結果有助於企業了解消費者的需求和期望,提高自動化服務的品質,並提供改善建議以推動科技應用的進步。

關鍵字:人工智慧、自動化服務、消費者滿意度、服務品質

[N10] Investigation of Consumer Willingness to Use AI Technology in Automated Services and Satisfaction with Service Quality

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Abstract

This study aims to investigate the impact of AI (Artificial Intelligence) automated services on consumers and their satisfaction with service quality. With the continuous development of technology, AI technology is increasingly being applied in various fields, among which automated services, as an emerging service model, have significant effects on consumer usage experience and satisfaction.

Quantitative research methodology was employed in this study through a questionnaire survey targeting Taiwanese nationals. The survey was distributed online to ensure sample diversity and anonymity. The questionnaire design referenced the SERVQUAL scale from the PZB model of service quality, comprising five dimensions: tangibility, reliability, responsiveness, assurance, and empathy, totaling 22 items, to collect data on consumers' attitudes, usage experiences, and satisfaction with AI automated services.

Over 200 questionnaires were distributed in this study, and by analyzing the results of the returned questionnaires, the study explored consumers' acceptance, experiences, and satisfaction with using AI automated services, considering the demographic variables' impact on these aspects. The findings of this research contribute to enhancing enterprises' understanding of consumer needs and expectations, improving the quality of automated services, and providing recommendations for advancement in technological applications.

Keywords: Artificial Intelligence, Automated Services, Consumer Satisfaction, Service Quality

【N11】輝達概念股之績效分析

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摘要

本文挑選有關輝達的幾檔股票(2356、2376、2382、3231、6274)等來探討 AI 概念股與大盤的關係,利用 CAPM 模型探討變數風險趨避以及市場的關係,及利用衝擊反應分析當衝擊發生時變數之間對風險的變化,變異數分解解釋衝擊發生時變數風險之間解釋百分比。結果顯示,就股票(2356、2376、2382、3231、6274)對自身和其他股票以及大盤的反應分析結果,發現各股票影響趨勢和模式存在差異,但基本上影響不顯著。需要進一步方法比較和分析這些反應。另一方面,在風險根源解釋比例的分析中,發現英業達(2356)對風險的影響最大,解釋風險的比例接近 90%。因此,投資者應該特別關注英業達的報酬表現,並考慮其他相關股票的風險分布。根據以上分析結果,提出以下建議:對於技嘉(2376)、廣達(2382)、緯創(3231)、台燿(6274)等股票,其影響在短期內較顯著,但隨後影響逐漸減弱並未顯著,需謹慎評估短期和長期風險,不宜過分依賴短期影響。英業達(2356)對整體風險影響最大,需特別關注其表現並管理其他相關股票的風險分布。其廣達(2382)受英業達影響較大,也受到其他股票的影響,需綜合考慮這些影響以更好地管理風險。

關鍵字: AI 概念股、資本資產定價模型、衝擊反應函數、變異數分解

[N11] Performance Analysis of NVIDIA Concept Stocks

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ABSTRACT

This article selects several stocks related to Nvidia (2356, 2376, 2382, 3231, 6274) to explore the relationship between AI concept stocks and the overall market. It utilizes the CAPM model to investigate variables' risk aversion and their relationship with the market. Furthermore, it analyzes the response of variables to shocks, exploring how these shocks impact risk. The variance decomposition explains the percentage of risk explained when shocks occur among variables. The results indicate that regarding the reaction analysis of stocks (2356, 2376, 2382, 3231, 6274) to themselves, other stocks, and the overall market, there exist differences in influence trends and patterns, but generally, the impact is not significant. Further comparative methods and analysis are required to understand these responses better. On another note, in the analysis of the proportion of risk explained by the root causes, it's found that Nvidia (2356) has the greatest impact on risk, explaining nearly 90% of the risk proportion. Hence, investors should pay particular attention to Nvidia's performance and consider the risk distribution of other relevant stocks. Based on the above analysis, the following recommendations are proposed: For stocks like Gigabyte (2376), Foxconn (2382), Wistron (3231), and ASMedia (6274), their impact is more significant in the short term, but the influence gradually weakens and becomes insignificant. Hence, it's essential to cautiously evaluate both short-term and long-term risks and avoid over-reliance on short-term impacts. Nyidia (2356) has the most significant impact on overall risk, requiring special attention to its performance and managing the risk distribution of other relevant stocks. Foxconn (2382) is greatly influenced by Nvidia and also affected by other stocks, necessitating comprehensive consideration of these influences for better risk management.

Keywords: AI concept stocks, Capital Asset Pricing Model (CAPM), Impulse Response Function, Variance Decomposition

【N12】可轉換公司債因素影響探討

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摘要

這份研究以可轉債價格為應變數,探討 2018 年至 2023 年期間所有發行可轉債的公司。使用公司股價、可轉債價格、三大法人、可轉債三大法人、董監持股數、可轉債折溢價,以及是否為電子類股作為自變項進行迴歸分析,旨在深入研究各自變項、控制變項與可轉債價格之相關性及影響性,最終得出以下結論。

可轉債價格對公司股價產生極為顯著的影響,反映市場對公司未來的樂觀預期。可轉債折溢價以及 是否為電子股亦呈現顯著影響,其中可轉債折溢價的穩定波動有助於投資者更精確地預測可轉債未來價 格波動,提前因應市場變動。電子股在台股中的地位顯著,其在市場中的絕對重要性是無法忽視的,特別 是考慮到台灣高科技產業的發展,電子相關類股佔據了台股成交量的44%,成為市場最具影響力的一環。

CB 三大法人的買賣超顯示出強烈的負相關,揭示了三大法人投資觀點中,高可轉債價格帶來的賣超壓力。這表明他們更傾向於尋找短期獲利機會,當獲利達到一定水平時,便考慮退出,並將持有轉換為股票以規避相應的風險。最後,董監事的持股情況呈現出無相關性,主要是因為他們需提前申報可轉債持股的變動,限制了其持股數量的變化。這樣的限制一方面有助於穩定市場,另一方面也可能引起投資者的想像和猜測,進而導致市場動盪。

關鍵字:可轉債、可轉債折溢價、董監事持股、可轉債三大法人

[N12] Exploring the Impact of Factors on Convertible Bonds

Abstract

This study investigates convertible bond prices as the dependent variable, examining companies that issued convertible bonds between 2018 and 2023. Regression analysis is conducted using company stock prices, convertible bond prices, three major institutional investors, convertible bond holdings of institutional investors, directors' and supervisors' shareholdings, convertible bond premiums/discounts, and whether the company belongs to the electronics sector as independent variables. The aim is to explore the correlation and impact of each independent and control variable on convertible bond prices, leading to the following conclusions.

Convertible bond prices exhibit a highly significant impact on company stock prices, indicating a swift market response and positive anticipation for the company's future. Premiums/discounts and the electronic nature of the stock also demonstrate significant effects. Stable fluctuations in premiums provide investors with better control over predicting future convertible bond price movements, allowing for early response to market changes. The prominence of the electronics sector in the Taiwan stock market is crucial, with 44% of the trading volume originating from electronic-related sectors, making it the most influential factor in the market.

The trading activities of the three major institutional investors in convertible bonds show a significantly negative correlation, suggesting that higher convertible bond prices exert more selling pressure. This is indicative of their inclination towards seeking short-term profit opportunities, considering an exit strategy once profits reach a certain level, and potentially converting holdings into stocks to mitigate associated risks. Lastly, there is no apparent correlation in the shareholdings of directors and supervisors, primarily due to the required advance declaration of changes in convertible bond holdings. This restriction helps stabilize the market but may also fuel investor speculation and imagination, contributing to market turbulence.

Keywords: Convertible bonds, convertible bond premiums/discounts, ,Three Major Institutional Investors of Convertible Bonds

【N13】動態網絡資料包絡分析法探討台灣筆記型電腦產業效率

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摘要

本論文旨在研究台灣筆記型電腦產業效率之經營績效,並進一步探討廠商對生產階段與市場階段的效率及生產力。分析的對象聚焦在台灣筆記型電腦產業的主要9家公司,根據TEJ(台灣經濟新報資料庫)所整理出,將2017年至2022年共6年度的9家受評單位廠商的生產資料,以「動態網絡差額變數的資料包絡法」(Dynamic Network SBM-DEA),來評估效率與生產力的變動。

本研究採取兩階段方式進行效率及生產力研究:1.生產階段及2.市場階段。本研究選取的生產階段(第一階段)投入項參數是:固定資產、研發費用,產出項參數是:營業利益、營業收入。市場階段(第二階段)投入項參數是:營業收入,產出項參數是:普通股市場價值、稅後淨利。

實證結果發現,本實證得出的效率前緣廠商是廣達,而且跨年度的生產力表現亮眼,代表廣達是引領台灣筆記型電腦廠商的領導廠商。建議台灣的筆記型電腦廠商,在生產方面應該降低生產成本,注重於專業分工及全球擴廠的布局,並且追求營業收入的擴大,有助於台灣筆記型電腦廠商的全球市場成功及價值擴張。

關鍵字:經營績效、效率、生產力、動態網絡資料包絡法、資料包絡分析

[N13] Dynamic Network Data Envelopment Analysis Method to Study the Efficiency of Laptop Industry of Taiwan

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ABSTRACT

This paper study the operating performance of Taiwan's notebook computer industry, and explore the efficiency and productivity of manufacturers in the production stage and market stage. The analysis focuses on the nine of main companies in Taiwan's notebook computer industry. According to the TEJ (Taiwan Economic News Database), the material data of the nine manufacturers for 6 years from 2017 to 2022, Use "Dynamic Network SBM-DEA" to evaluate the performance of efficiency and productivity.

This study adopts a two-stage approach to study efficiency and productivity: 1. Production stage and 2. Market stage. The input parameters of the production stage (first stage) selected in this study are: fixed assets and R&D expenses, and the output parameters are: operating profits and operating income. In the market stage (the second stage), the input parameters are: operating revenue, and the output parameters are: market value of common stocks and net profit after tax.

The empirical results show that the efficiency frontier manufacturer obtained in this empirical study is Quanta, and its productivity performance across years is outstanding, which means that Quanta is the leading manufacturer of notebook computers in Taiwan. It is recommended that Taiwanese notebook computer manufacturers should reduce production costs in terms of production, focus on professional division of labor and global factory expansion, and pursue the expansion of operating revenue, which will help Taiwanese notebook computer manufacturers achieve the global market success and the value expansion.

Keywords: business performance, efficiency, productivity, Dynamic Network, DEA

【N14】ESG 績效評估:財務指標與殭屍企業之分析

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摘要

本研究以 2012 年至 2022 年台灣上市上櫃公司樣本進行分析,運用 ESG Score、E_Pillar score、S_Pillar score 及 G_Pillar score 為依變項,並以總資產報酬率、每股盈餘、財務槓桿程度、Tobin's Q、殭屍企業及電子產業為自變項進行迴歸分析,探討自變項與 ESG 分數之間的相關性與影響性,研究結果得出以下結論。實證結果顯示,ESG 績效和 ROA、EPS 和財務槓桿程度呈顯著正相關,代表提升自身財務績效有助於幫助提高 ESG 分數。Tobin's Q 與 ESG 顯著正相關影響,代表 ESG 對市值提升有大的幫助。殭屍企業對 ESG 的影響呈正相關、代表殭屍企業透過操弄資本市場,得以在市場上生存下去。

關鍵字:ESG、總資產報酬率、每股盈餘、Tobin's Q、殭屍企業

[N14] ESG Performance Assessment: Analysis of Financial Metrics and Zombie Companies

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Abstract

This study analyzes listed firms from 2012 to 2022 in Taiwan. E_Pillar score, S_Pillar score, and G_Pillar score are used as the dependent variable, and ROA, EPS, DFL, Tobin's Q, Zombie Company, and Electronic industry are the independent variables to conduct a regression analysis to explore the correlation and influence of the respective variables, the control variables and ESG score. The research results draw the following conclusions. Empirical results show that ESG performance is significiantly postive correlated with ROA, EPS and LR, indicating that improving financial performance can help increase ESG score. Tobin's Q shows an significantly positive impact on ESG, indicating that ESG does not increase firms' market value. Zombie company shows an positive correlated on ESG. Zombie companies are able to survive in the market by manipulating the capital market.

Keywords-ESG \ ROA \ EPS \ Tobin' s Q \ Zombie company

【N15】探討金融業之 BEC 變臉詐騙—以恐懼訴求模型進行分析

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摘要

隨著科技的不斷進步以及金融服務數位化的趨勢,金融機構致力於提供客戶更為便利的金融服務。然而,在E化金融服務的發展之下,近期出現的商業郵件詐騙(Business Email Compromise, BEC)技術可能會整合深度偽造(deepfake)技術,假扮高階企業主管或是金融業高層階級,並進行商業詐騙。恐懼訴求模型是探討人類受到恐懼威脅後與防範行為間的交互影響,在部分研究中也能用於資訊安全防護的分析。因此,本研究認為恐懼訴求模型能夠分析BEC變臉詐騙的威脅與社會影響力對最終的防範行為意圖產生的影響,並且了解促使民眾採取正向防範行為的背後動機。

本研究以恐懼訴求模型,BEC 變臉詐騙威脅及 BEC 變臉詐騙認知為核心,並以問卷的方式來對銀行業、保險業、證券業與金融客戶來進行分析,人口統計變項分別為性別、年齡、學歷、職業、資安措施、是否接受過銀行資安相關的教育訓練、是否有接收過詐騙電子郵件等,並探討反應效能、自我效能與社會影響力,是否為影響金融業使用身分認證與教育訓練之意圖的影響要素。

研究結果顯示,當金融業面臨 BEC (商業電子郵件詐騙) 變臉詐騙威脅時,他們採用身分認證和教育訓練的行為意圖呈現正向影響。同時,社會影響力也對金融業的這種使用意圖產生正向影響。這項研究的貢獻在於深化我們對金融業身分認證和教育訓練使用行為意圖影響因素的理解,並為未來相關研究奠定了基礎。最後,研究結果強化了我們對金融業應對 BEC 詐騙威脅的有效手段的理解,並為進一步深入研究提供了方向。

關鍵字: BEC 變臉詐騙、金融業、身分認證、教育訓練、恐懼訴求

[N15] EXPLORING BEC IMPERSONATION SCAMS IN THE FINANCIAL INDUSTRY: AN ANALYSIS USING THE FEAR-APPEAL MODEL

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ABSTRACT

With the continuous advancement of technology and the trend towards digitization in financial services, financial institutions are committed to providing customers with more convenient financial services. However, with the development of E-finance services, recent advancements in Business Email Compromise (BEC) techniques may integrate deepfake technology to impersonate high-level corporate executives or financial industry leaders for fraudulent activities. The Fear-Appeal Model examines the interactive influence between human responses to fear threats and preventive behaviors, which has also been applied in the analysis of information security protection in some studies. Therefore, this study posits that the Fear-Appeal Model can analyze the impact of BEC impersonation scams' threats and social influence on the ultimate intention of preventive behaviors and understand the motivations behind individuals' adoption of positive preventive behaviors.

This study focuses on the Fear-Appeal Model, with BEC impersonation scam threats and cognition at its core. It utilizes a questionnaire to analyze the banking, insurance, securities, and financial customer sectors. Demographic variables include gender, age, education, occupation, security measures, whether participants received banking security-related education or training, and whether they have encountered fraudulent emails. The study also explores the impact factors of response efficacy, self-efficacy, and social influence on the intention of financial institutions to use identity authentication and education training.

The results indicate that when financial institutions face the threat of BEC impersonation scams, their intention to adopt identity authentication and education training shows a positive impact. Additionally, social influence also positively affects the intention of financial institutions to utilize these measures. This study contributes to a deeper understanding of the factors influencing financial institutions' intention to use identity authentication and education training, laying a foundation for future research in this area. Lastly, the findings enhance our understanding of effective measures for financial institutions to counter BEC scam threats and provide directions for further in-depth research..

Key words: BEC, financial institutions, identity authentication, education training, fear appeal

【N16】淨零排放相關氣候訴訟初探:以美國聯邦判例法為中心

徐志明

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摘要

本研究探討「美國淨零排放相關之氣候訴訟聯邦判例法」,將相關案例類型化並整理爭點。氣候訴訟為氣候治理和調適過程中,促進淨零排放,對抗極端氣候現象之重要策略手段。氣候訴訟之法律爭點,代表某一社群對氣候治理法律制度之質疑,伴隨氣候訴訟之類型不斷變化,對於法律制度各層面之影響,亦不斷地擴大。

本研究將根據美國哥倫比亞大學薩賓氣候變遷法中心(Sabin Center for Climate Change Law)之氣候訴訟統計資料庫,進行聯邦判例資料探勘,歸納近年聯邦法院氣候訴訟之爭點,藉由研析美國氣候訴訟判例法,有助國內學術界及實務界更進一步認識氣候訴訟,更有助於掌握先進國家氣候訴訟相關法制趨勢。

關鍵字:淨零排放、氣候訴訟、判例法、聯邦法院

[N16] Climate Litigation Related to Net-zero Emissions: a U.S. Federal Case Study

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ABSTRACT

This study focuses on the issues raised by federal case law about the net-zero emission climate litigation in the United States. Climate litigation is an important strategy for climate governance to promote net-zero emissions and solve extreme climate crisis. The legal issues in climate litigations represent a certain social doubts about the laws and legal measures of climate governance. As the types of climate litigation are varying, the impact on the laws is also expanding.

This study will conduct a federal case data mining based on the climate litigation database of the Sabin Center for Climate Change Law at Columbia University. We summarized the issues in climate litigation from recent federal cases to analyze the change about climate laws and litigation in the United States. The study help further climate litigation research and understand the trends related to net-zero emission climate litigation.

Keywords: net-zero emission, climate litigation, federal case law

【N17】探討軍工股之投資策略

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摘要

本研究探討了在當今全球地緣政治緊張局勢下,尤其是烏克蘭與俄羅斯衝突升級的情況下,軍工概念股投資的動機和相關因素。首先,地緣政治風險的增長對軍工概念股投資產生直接和間接的影響。其次,預期國防支出的增長以及技術創新對軍工概念股投資也具有重要影響。另外,政府政策和法規的變化以及軍工產業的競爭激烈程度也將影響著軍工概念股的表現。本研究以雷虎科技和漢翔作為代表,旨在探討軍工企業在地緣政治動盪時期下的投資特性和表現,並評估投資者對於軍工概念股的投資動機和風險偏好。總之,本研究旨在為投資者提供更具參考價值的投資策略和決策建議,同時為學術界提供有關軍工概念股投資的實證研究。

關鍵字:軍工概念股、地緣政治、投資動機、國防支出、技術創新、政府政策、競爭激烈、投資者行為、雷虎科技、漢翔。

[N17] THE DISCUSSION OF INVESTMENT STRATEGIES FOR MILITARY INDUSTRY STOCKS

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Abstract

This study explores the motivations and factors influencing investments in defense industry stocks in the context of current global geopolitical tensions, particularly amidst the escalation of conflict between Ukraine and Russia. Firstly, the increasing geopolitical risks directly and indirectly affect investments in defense industry stocks. Secondly, the anticipation of heightened defense expenditures and technological innovations also significantly impact investments in defense industry stocks. Additionally, changes in government policies and regulations, as well as the level of competition within the defense industry, influence the performance of defense industry stocks. Using Raytheon Technologies and Hanwha Aerospace as representatives, this study aims to examine the investment characteristics and performance of defense companies during periods of geopolitical instability, and to evaluate investors' motivations and risk preferences regarding defense industry stocks. In summary, this study aims to provide investors with more valuable investment strategies and decision-making recommendations, while also contributing to empirical research in the field of defense industry stock investments.

Keywords: Defense industry stocks, Geopolitics, Investment motivations, Defense expenditures, Technological innovation, Government policies, Intense competition, Investor behavior, Raytheon Technologies, Hanwha Aerospace.

【N19】台灣家飾品牌經營策略分析-以F公司為例

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摘要

本論文研究主旨在於了解台灣家飾業經營策略模式,以及國內家飾產業的現況與經營上的差異,以及目前家飾產業的關鍵成功要素,首先經由文獻探討與彙整比較後,了解到整個家飾業的商品特性與行銷手法,還有專櫃環境氛圍感的營造與陳列風格特色,以及顧客關係維護等多重經營要素,用以多元化的商業經營模式來達成營運目標與營運績效。

本研究目的為:(一)了解台灣家飾產業現況、(二)了解個案創業F公司其經營策略、(三)提出自 創品牌的經營策略作為參考依據。

本研究於結果中發現並瞭解到個案創業公司-F公司其經營策略優勢、劣勢與現階段之競爭力,搭配以創新經營的策略思考,來為其提供嶄新並具有創意性的觀點與經營模式,另外,從各項資料的彙整當中,也為個案創業公司尋找到具有獨特性的經營策略,最後透過相關的文獻探討與半結構性深度訪談法,以及內外部分析、SWOT分析、行銷策略所建構之競爭分析,整理出本研究結論與建議。

關鍵字:家飾品牌、經營策略、品牌經營、SWOT 分析

[N19] Analysis of Taiwan home decoration brand management strategies- Take Company F as an example

Abstract

The purpose of this paper's research is to understand the business strategy model of Taiwan's home furnishings industry, as well as the current situation and operating differences of the domestic home furnishings industry, as well as the key success factors of the current home furnishings industry. First, through literature discussion and compilation and comparison, we understand The product characteristics and marketing techniques of the entire home furnishing industry, as well as the creation of counter environment atmosphere and display style characteristics, as well as customer relationship maintenance and other multiple operating factors, are used to achieve operational goals and operational performance through a diversified business operation model.

The purpose of this study is: (1) to understand the current situation of Taiwan's home furnishing industry, (2) to understand the business strategy of case startup Company F, and (3) to propose the business strategy of its own brand as a reference.

From the results of this study, we found and understood the business strategy advantages, disadvantages and current competitiveness of the case startup company - Company F, and combined it with innovative management strategic thinking to provide it with new and creative perspectives and business models. , in addition, from the collection of various data, we also found unique business strategies for the case startups. Finally, through relevant literature discussion and semi-structured in-depth interviews, as well as internal and external analysis, SWOT analysis, marketing The competitive analysis constructed by the strategy summarizes the conclusions and suggestions of this study.

Keywords: home decoration brand, business strategy, brand management, SWOT analysis

【N20】管理職能模型建構與分析之研究-以某航空快遞為例

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摘要

本文旨在探討管理職能的重要性及定義相關方面。管理職能是指管理者在領導和管理團隊時所需具備的技能和能力。本文文獻中歸納出有概念、領導、規劃、人際和專業技能等五大構面和二十項評估要素,進行科學的分析和研究評選出各項構面和要素權重優先順序。

管理職能是指管理者在執行管理職責時所需具備的能力和技能,其中概念技能是其成功擔任管理角色的基石。對組織目標、策略、資源配置和市場環境的全面理解。管理者需要具備分析、綜合和抽象思維的能力,深入理解組織運作的本質和趨勢,管理者能夠制定有效的策略並做出明智的決策,其次良好的領導能力能夠激勵團隊成員,指導他們朝著共同的目標前進。

規劃能力在管理職能中的巨具有相對的重要性。良好的規劃能力能夠幫助管理者制定有效的工作計劃和目標,合理分配資源,並確保團隊高效運作。再者,人際關係技能在管理職能中的作用。良好的人際關係技能能夠幫助管理者建立良好的人際關係,有效地與團隊成員、同事和上級溝通合作,提高工作效率和團隊凝聚力。最後,我們探討了專業技能在管理職能中的重要性。管理者需要具備專業的知識和技能,以應對不斷變化的環境和挑戰,並有效地解決問題,推動組織的發展。

本文通過對管理職能的概念、領導、規劃、人際和專業技能等方面進行深入分析和研究,旨在幫助研究者更好地理解管理職能的重要性和具體內涵,並提出相應的建議,以促進管理者的職業發展和組織的持續發展。

關鍵字:管理職能、修正式德菲分析法、層級分析法

[N20] Contractual the Managerial Competencies Model Take an example at Air Express

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Abstract

This paper explores the importance of management functions and their related aspects. Management functions refer to managers' skills and abilities when leading and managing teams. This article summarizes five significant aspects and twenty evaluation elements: concept, leadership, planning, interpersonal, and professional skills. It conducts scientific analysis and research to select the weighted priority of each aspect and element.

Management functions refer to the abilities and skills managers need to possess when performing management responsibilities, among which conceptual skills are the cornerstone of their successful management roles—a comprehensive understanding of organizational goals, strategies, resource allocation, and market environment. Managers need to be able to analyze, synthesize, and abstract thinking and have a deep understanding of the nature and trends of organizational operations. Managers need to be able to formulate effective strategies and make wise decisions. Secondly, good leadership skills can motivate and guide team members towards the goal. They are moving forward with a common goal.

Planning ability is of relative importance among management functions. Planning skills can help managers formulate effective work plans and goals, allocate resources reasonably, and ensure that the team operates efficiently. Again, the role of interpersonal skills in management functions. Good interpersonal skills can help managers establish good relationships, effectively communicate, and cooperate with team members, colleagues, and superiors, and improve work efficiency and team cohesion. Finally, we explore the importance of professional skills in managerial functions. Managers need professional knowledge and skills to respond to changing environments and challenges, effectively solve problems, and promote the organization's development.

Through in-depth analysis and research on the concept, leadership, planning, interpersonal, and professional skills of management functions, this article aims to help readers better understand the importance and specific connotation of management functions and make corresponding suggestions to promote management career development and the organization's continued development.

Keywords: Management Competencies, modified Delphi analysis, Analytic Hierarchy Process

【N21】對稱式服務品質是提升居民口碑的有效利器-以派出所為例

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摘要

近年來居民各項意識抬頭,開始思索如何關懷環境與社區安全等時下所興起之議題。我國派出所制度行之有年,相異於同樣施行派出所制度府國家如日本、新加坡等,我國派出所對於轄區內發生刑事案件負第一層完全責任,刑事單位多以協助角色介入普通案件之偵查。此外,我國派出所尚被賦予主動爭取各項刑案績效府責任。然而派出所為勤業務合併執行單位,除了偵辦刑案之外,還預辦理各項與民眾相關府業務,以及執行交通、為民服務等勤務;加上派出所缺乏多項偵查權限與資源。綜合前述資源先天劣勢,如何善用各項服務來提升居民滿意度與網路口碑,是值得探討的議題。因此,本研究將探討對稱式網路服務品質對居民滿意度與網路口碑的影響。本論文以網路問卷調查方式,並以台灣地區居民來抽樣,共蒐集 205 份成功問卷,執行理論模型研析,藉以驗證理論模式。研究顯示:稱式網路服務品質對居民網路口碑的影響有顯著影響。最後,根據研究結論,提出管理的實務涵意及學術上的貢獻,提供未來的議題參考。

關鍵詞:對稱式服務品質、滿意度、居民口碑

[N21] A Study on symmetrical service quality is an effective method to improve residents' word of mouth – take the police station as an example

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Abstract

In recent years, residents have become more aware of various issues related to environmental protection and community safety. The police station system in Taiwan has been in place for many years. Unlike other countries that also implement the police station system, such as Japan and Singapore, the police stations in Taiwan take full responsibility for criminal cases that occur within their jurisdictions. Additionally, the Criminal Investigation Division is often involved in the investigation of ordinary cases in a supporting role. In addition, our police stations are also responsible for taking the initiative to strive for various outcomes in criminal cases. The police station serves as a multifunctional unit. Not only does it investigate criminal cases, but it also manages a variety of publicrelated matters and provides services related to traffic and civil matters. However, it is important to note that the police station faces challenges due to limited investigative powers and resources. Summarizing the aforementioned inherent disadvantages of resources, it is worthwhile to explore strategies for maximizing the utilization of various services in order to increase resident satisfaction and improve the online reputation. Therefore, this study investigates the impact of symmetrical internet service quality on residents' satisfaction and Internet Word-of-Mouth (IWOM). A total of 205 successful questionnaires were collected from a sample of Taiwanese residents through an online survey to validate the theoretical model analysis. The study shows that symmetrical internet service quality has a significant effect on residents' satisfaction. Also, symmetrical internet service quality has a significant effect on residents' Internet Word-of-Mouth (IWOM). Finally, the study's conclusions lead to practical implications and academic contributions in the field of management, serving as a reference for future endeavors.

Keywords: Symmetrical Service Quality, Satisfaction, residents' word of mout

【N22】組織承諾、參與動機與工作滿意度之關聯性-以教育志工為例

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摘要

國中和小學的實務現場學校人力有限,為了順暢運作,國中和小學通常需要依賴教育志工的協助。這些教育志工不僅能有效減輕教師的負擔,提升學生的學習成效,還能提高學校的效能。教育志工的參與是出自於他們的自發意願,他們無償奉獻,不追求任何報酬。志工不以獲取報酬為目的,而是希望在志願服務中有機會展現自己、獲得成長,使自己在組織中有所貢獻,同時獲得尊重、鼓勵和支持。由於他們是在非專業、無薪資、無升遷機會的情況下參與,教育志工的流失對學校而言是一個重大損失。因此,本研究探討教育志工的組織承諾、參與動機與工作滿意度之關聯性。本研究以台中地區的國中和小學教育志工為研究對象,運用問卷調查法,回收了219份有效樣本,並利用SPSS統計軟體進行分析。本研究結果可作為志工管理實務和學術領域的參考。

關鍵字:教育志工、組織承諾、參與動機、工作滿意度

[N22] Correlations among Organizational Commitment, Participation Motivation and Job Satisfaction - An Example of Educational Volunteers

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ABSTRACT

Junior high and primary schools have limited manpower at practical sites. In order to operate smoothly, junior high and primary schools usually need to rely on the assistance of educational volunteers. These educational volunteers can not only effectively reduce the burden on teachers and improve students' learning outcomes, but also improve the effectiveness of schools. The participation of educational volunteers is out of their own initiative. They contribute voluntarily without any compensation. Since they participate in non-professional roles without salary or promotion opportunities, the loss of educational volunteers is a significant loss to the school. Volunteers do not aim to get paid but hope to have the opportunity to express themselves and grow through volunteer services, just wanting to contribute to the organization and gain respect, encouragement and support. Hence, this study explored the correlation among organizational commitment, participation motivation and job satisfaction of educational volunteers. This study focused on educational volunteers of junior high and primary schools in Taichung area. The current research employed questionnaire survey and collected 219 valid samples. This study used SPSS statistical software to conduct the analyses. The results of this study can serve as a reference for both practical and academic fields of volunteer management.

Keywords: Educational Volunteers, Organizational Commitment, Participation Motivation, Job Satisfaction

【N23】Azolla 在農田水稻一體化耕種運用對農業減碳管理貢獻之研究-以苗栗縣三義鄉水稻田為例

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摘要

為達到 2050 年淨零碳排的目標,產業界當前都加緊腳步研擬降低溫室氣體排放的策略,農業也是 六大排放部門之一,其中以稻米生產過程所造成的溫室氣體排放量,在臺灣農作物之中位居首位。

基於環境永續整體考量,本研究旨在探討水稻耕種在同一個區段內不同種植模式下,以台灣苗票縣三義鄉鯉魚潭村農業區為例,以不同的水稻耕種場域做為個案研究課題,研究期間深入訪視所得,渠等區段內農戶之耕作模式計有農民慣行農法(Conventional Practice, CP)、有機農法(Organic Farming Methods)及Azolla 水稻一體化耕種法(Azolla in Integrated Cultivation Method) 等稻作三法併行,經實務訪查蒐集所得數據,作為交叉比對及分析研究之基礎,透過大固氮能力、土壤肥力改善、雜草生長抑制、土壤有機碳增加量及生物多樣性等,比較各種耕種方式,在水稻成長過程中化肥及農藥使用量,對於環境考量面的衝擊貢獻,同時本文試圖從農資投入的「間接排碳」的減量,據以探討對未來農業碳管理的邊際貢獻。

關鍵字:環境永續、農業碳管理、產品碳足跡、有機耕種、Azolla 水稻一體化栽培

[N23] Contribution of Azolla in Integrated Rice Farming to Agricultural Carbon Management: A Case Study in Rice Fields of Sanyi Township, Miaoli County, Taiwan

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ABSTRACT

To achieve the goal of net-zero carbon emissions by 2050, industries are currently accelerating the development of strategies to reduce greenhouse gas emissions. Agriculture, as one of the six major emitting sectors, particularly contributes to greenhouse gas emissions through the rice production process, ranking first among agricultural crops in Taiwan.

With a comprehensive consideration of environmental sustainability, this study aims to investigate different planting patterns of rice cultivation within the same area. Taking the agricultural area of Liyu Lake Village in Sanyi Township, Miaoli County, Taiwan, as an example, different rice cultivation sites are chosen as case study subjects. During the research period, in-depth interviews are conducted with farmers practicing conventional farming methods (CP), organic farming methods, and Azolla rice integrated cultivation methods. Data collected through practical interviews serve as the basis for cross-comparison and analysis studies.

By comparing various cultivation methods in terms of their impact on fertilizer and pesticide usage during rice growth, and considering factors such as nitrogen-fixing ability, soil fertility improvement, weed suppression, increase in soil organic carbon, and biodiversity, this study aims to assess their environmental implications. Additionally, this paper attempts to explore the marginal contributions to future agricultural carbon management by reducing "indirect carbon emissions" from agricultural inputs.

Keywords: Eenvironmental Sustainability, Agricultural Carbon Management, Product Carbon Footprint, Organic Farming, Azolla-rice Integrated Cult

【N24】企業人力資本、激勵制度與工作滿意度對組織績效關聯性之研究-以 A 公司為例

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摘要

本研究探討了企業人力資本、激勵制度與工作滿意度對組織績效的影響程度,而且是值得深入研究探討的議題,尤其是以國營事業體系為基準的,因此而特別選擇了以A公司為例,以A公司作為研究及分析的取樣的母體,企業人力資本和激勵制度與工作滿意度對組織績效之間的關聯效應,並構建了一個綜合模型以綜合考慮這些要素。因此本研究通過文獻回顧及參考各學者以相同研究之方向研究執行理論模型,藉由驗證理論的模式,確立了研究理論的基礎,用網路問卷樣本蒐集調查的方式,以國營事業體系下的A公司作為抽樣個案,並利用 Google 表單制定了調查問卷,通過網路系統的發放,蒐集與本研究相關的數據,總共蒐集並獲得了257份有效樣本。並使用 SPSS 統計套裝軟體來進行統計數據分析,並運用多元分析方法驗證假設。研究實證結果顯示:1.企業人力資本正向顯著影響激勵制度、2.企業人力資本正向顯著影響組織績效、3.企業人力資本正向顯著影響工作滿意度、4.企業激勵制度正向顯著影響工作滿意度、5. 企業激勵制度正向顯著影響組織績效、6.企業工作滿意度正向顯著影響組織績效。本研究最後提出實務建議,針對該研究結果提出了管理意涵和未來研究建議的方向。建議企業應該重視人力資本的發展和激勵制度的設計,以提升工作滿意度,從而推動組織績效的提升。這些研究發現對於企業管理者和決策者具有實際的指導意義,有助於優化管理策略,提高企業競爭力。

關鍵字:企業人力資本、激勵制度、工作滿意度、組織績效

[N24] A Research on the Relationship between Human Capital, Incentive System, Job Satisfaction, and Organizational Performance - A Case Study

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ABSTRACT

Different perspectives on management systems within enterprises are utilized to demonstrate how human capital and incentive systems, especially those emphasizing the significance of human capital and the effects of well-designed incentive systems on organizational outcomes, influence employee job satisfaction and subsequently affect organizational performance. Specifically, this research focuses on examining the impact of human capital, incentive systems, and job satisfaction on organizational performance. The study is particularly interested in analyzing these relationships within the context of state-owned enterprises, with A Company serving as a representative case for research and analysis. Through literature review and referencing various scholars in the same research direction, the theoretical model is analyzed, and hypotheses are validated. Utilizing online survey methods and Google Forms, data related to this research are collected, yielding 257 valid responses. Statistical analysis using SPSS software is employed to verify the hypotheses through multivariate analysis methods. The empirical results of the study indicate: 1. Human capital significantly and positively influences incentive systems, 2. Human capital significantly and positively influences organizational performance, 3. Human capital significantly and positively influences job satisfaction. 4. Incentive systems significantly and positively influence job satisfaction. 5. Incentive systems significantly and positively influence organizational performance.6. Job satisfaction significantly and positively influences organizational performance. Finally, practical recommendations are proposed based on the research findings, suggesting that enterprises should prioritize the development of human capital and the design of incentive systems to enhance job satisfaction, thereby promoting organizational performance. These research findings have practical implications for enterprise managers and decision-makers, aiding in optimizing management strategies and enhancing competitiveness.

Keywords: Human capital, Incentive systems, Job satisfaction, Organizational performance

【N25】機電工程成本分析關鍵因素與經營策略

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摘要

完備的建築物需要建築工程、機電工程、室內裝修工程等各個專業密切配合才能完成,日後會影響建築物機能者大多是機電工程。機電工程猶如人體的神經,牽動著建築物必要的使用。建築物興建過程中,除了有良好的施工計畫及品質管理外,機電工程成本分析,再再的影響著建築業的競標。

近年來因疫情及烏俄戰爭之影響,導致原物料、工資、運費大漲,材料設備延遲交貨。大量裁員的情況下,各行各業缺工缺料相當嚴重,工資也大幅上漲,機電工程成本估價著實不易掌握。若機電工程評估報價太高,不易得標;反之,則造成日後的虧損。

科技發展迅速,差異化機電工程估算模式可提供產業供應商與客戶的緊密運作夥伴關係,本文為國內首篇探討機電成本估算模式之動態分析,藉由一個案,從圖說數量估算、彙整分層數量表、產出報價單,再以報價單編制機電成本分析。

本文以營建業高階主管深度訪談之質性研究,剖析機電工程估算成本分析關鍵因素及其經營策略效益,藉由 SWOT 分析,使企業經營者對於本身所在環境有完整的了解,更清楚內部優勢及劣勢,掌握外在環境的機會與威脅,期望提供台灣營建機電工程成本估算的精準度,以利投標之競爭性。

關鍵詞:機電工程、成本分析、經營策略、SWOT分析

[N25] The Critical Factors on Cost Analysis of Electrical/ Mechanical Engineer and Business Strategy

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Abstract

The completed building requires close coordination among various specialties such as architectural engineering, mechanical and electrical engineering, interior decoration engineering, etc., In the future, the functionality of the building will mostly be influenced by the engineering of mechanical and electrical.

The engineering of mechanical and electrical is like the nervous system of the human body, controlling the essential functions of buildings. In the construction process of buildings, in addition to having a good construction plan and quality management, cost analysis of engineering of mechanical and electrical repeatedly affects the bidding of the construction industry.

In recent years, because of the impact of epidemic and the war between Ukraine and Russia, the prices of raw materials, wages, and transportation costs have soared, leading to delays for the delivery of materials and equipment and subsequently massive layoffs. This has resulted in severe labor and material shortages across various industries with related wages relevant wages rise significantly. It is not easy to accurately estimate the costs of engineering of mechanical and electrical projects. If the assessment and quotation for such projects are too high, it may be difficult to win bids; on the other hand, it could lead to future losses.

The Rapid technological development has enabled differentiated estimation models for electromechanical engineering to provide industry suppliers and customers with close operational partnerships. This article is the first in the country to explore the dynamic analysis of electromechanical cost estimation models. Through a case study, it covers estimating quantities from diagrams, summarizing layered quantity tables, generating quotations and then conducting electromechanical cost analysis based on quotations.

The article presents a qualitative study based on in-depth interviews with senior executives in the construction industry, analyzing key factors in electromechanical engineering cost estimation and their strategic benefits. Through SWOT analysis, business operators can gain a comprehensive understanding of their own environment to identify internal strengths and weaknesses more clearly and grasp external opportunities and threats. The aim is to enhance the accuracy of electromechanical engineering cost estimation in Taiwan's construction industry to improve competitiveness in bidding.

Keywords: Critical Factors · Cost Analysis · Business Strategy · SWOT Analysi

【N26】房地產市場評估與購屋者需求之探討以大台中為例

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摘要

購物需求者買房的目的是滿足自住需求房貸利息取代租屋的概念或投資型保障。影響購屋者需求包括 房子產品建築品質、工作及生活便利之區域性影響、居住影響環意義評估、投資型購屋者考量 投資賺錢的增值潛力區域條件及價格。

關鍵字:區域性影、環境意義評估、建築品質、增值潛力。

[N26] An Exploration of Real Estate Market Evaluation and Homebuyer Demands: A Comprehensive Study. Taking Taichung City as an example

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ABSTRACT

The purpose of shopping buyers to buy a house is to meet their own needs. Mortgage interest replaces the concept of renting a house or investment protection. The factors that influence the needs of home buyers include the construction quality of house products, the regional impact of work and life conveniences, the assessment of the environmental impact of living, and the value-added potential of investment-oriented home buyers considering the investment and earning potential. Regional conditions and prices

Keywords: Regional impact, environmental significance assessment, architectural quality, value-added potential.

【N27】工作價值觀與工作涉入對工作績效影響之研究-以新車銷售及房仲 銷售人員為例

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摘要

本研究探討了工作價值觀和工作涉入對工作績效的影響,特別針對汽車銷售和房地產銷售這兩個高壓競爭行業的銷售人員。研究通過網絡問卷收集了418份有效回應,並使用 SPSS 軟件進行分析。結果顯示,具有五年以上工作經驗的員工佔了58%,這些資深員工對提高工作績效具有重要影響,因為他們能夠靈活處理工作內容,並對企業成長有深入理解。研究結果強調了工作價值觀和工作涉入的重要性。

關鍵字:價值觀、工作價值觀、工作涉入、工作績效、銷售人員。

[N27] A Study on the Impact of the Work Values and Job Involvement on Job Performance - Takes Automotive Sales Consultant and Real Estate Agentasas Examples

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ABSTRACT

This study aims to examine the impact of work values and work involvement on job performance, specifically focus on car sales and real estate salesperson since both of them are considered to be high-pressure and competitive occupations. The study collected 418 valid questionnaires through an online questionnaire and analyzed with SPSS software. The results indicate that 58% of employees have more than five years of work experience and these senior employees have an important impact on improving work performance as they are flexible enough to deal with different work situations and have an in-depth understanding of corporate growth. This research highlights the importance of work values and work involvement.

Key Words: Value, Work Value, Perfermance, Job Involvement, Sales Person.

【N28】銀行員工之工作壓力、工作績效與工作滿意度關係-以某 C 銀行為例

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摘要

近年來,銀行業面臨了前所未有的轉變,而這快速崛起的轉變主要源自於金融科技(FinTech)所衍生的數位化,前者的因素已經對銀行業造成了深刻的改變,並在銀行員舊有的工作環境中注入了新的挑戰。

本研究主要探討國內某 C 銀行員工在面對工作壓力、工作績效和工作滿意度的相關連結,分析每位不同背景變項之銀行員工對壓力、績效和滿意度的差異情況,以利探討每位員工對工作壓力、工作績效和工作滿意度將產生之相關影響。本研究共回收 283 份問卷資料,採用「描述性統計分析」、「信度分析」、「相關分析」、「單因子變異數分析」及「迴歸分析」等統計方法去分析各數據之關係,依研究的結果,再提出結論與建議。

預期研究結果為不同背景變項的銀行員工對工作壓力、工作績效及工作滿意度有顯著關係;銀行員 工在工作壓力上對工作績效,呈現顯著正向關係;工作壓力上對工作滿意度,呈現顯著負向關係;在工 作績效對工作滿意度,則呈現顯著正向關係。

關鍵字:工作壓力、工作績效、工作滿意度

[N28] The Relationship between Work Stress, Work Performance and Job Satisfaction of Bank Employees: A Case Study of Bank C

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ABSTRACT

In recent years, the banking industry has faced unprecedented changes, and this rapidly rising change is mainly due to the digitization derived from financial technology (FinTech). The factor mentioned above have caused profound changes in the banking industry and have injected new challenges to antique environment for bank workers.

This study mainly explores the correlation between work pressure, work performance and job satisfaction faced by employees of a C bank in our country, and analyzes the differences in pressure, performance and satisfaction among bank employees with different background variables, in order to facilitate the discussion of each employees on work stress, work performance and job satisfaction. This study collected 283 questionnaire data, and used statistical methods such as "descriptive statistical analysis", "reliability analysis", "correlation analysis", "single factor variation analysis" and "regression analysis" to analyze the relationship between each data. Based on the research results, conclusions and suggestions are put forward.

The expected research results are that bank employees with different background variables have a significant relationship between work pressure, work performance and job satisfaction; bank employees have a significant positive relationship between work pressure and work performance; work pressure has a significant positive relationship with job satisfaction. There is a significant negative relationship; there is a significant positive relationship between job performance and job satisfaction.

Keywords: Work Stress. Work Performance. Job Satisfaction

【N29】企業網路服務品質對顧客滿意度影響之實證研究--以員工能力與 知識分享為干擾

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摘要

中小企業在面對經營環境的急遽變遷、產業與技術的高速演進,以及產品(或服務)生命週期極短的挑戰時,良好的顧客滿意度成為取得競爭優勢的關鍵因素。在這樣嚴峻的環境中,顧客滿意度對台灣中小企業具有多方面的積極影響,而其實現則取決於組織的知識分享和員工的能力。因此,本研究旨在深入探討中小企業網路服務品質、員工能力和知識分享對顧客滿意度的影響。我們透過問卷調查方式,選取台灣中小型企業進行樣本調查,共收集了 271 份有效問卷,並運用 SPSS 統計軟體進行理論模型的信度、效度、相關性和回歸分析,以驗證我們的理論模型。最終,根據研究結論提出了管理實務和學術上的建議,為未來相關議題提供了有價值的參考。

關鍵詞:網路服務品質、員工能力、知識分享、顧客滿意度

[N29] An Empirical Study on the Impact of Enterprise Network Service Quality on Customer Satisfaction: Interference with Employee Ability and Knowledge Sharing

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ABSTRACT

Due to significant changes in the business environment and the rapid evolution of industries and technologies, coupled with exceptionally short product (or service) life cycles, achieving and maintaining high levels of customer satisfaction has become a crucial key to survival for small and medium-sized enterprises (SMEs). Customer satisfaction can yield multiple benefits for Taiwanese SMEs, and its realization relies heavily on organizational knowledge sharing and employee capabilities. Therefore, this study aims to investigate the impact of internet service quality, employee capabilities, and knowledge sharing on customer satisfaction in SMEs.

Utilizing a questionnaire survey method, we sampled Taiwanese small and medium-sized enterprises, collecting a total of 271 valid responses. Statistical analyses, including reliability, validity, correlation, and regression, were conducted using the SPSS software to scrutinize the theoretical model. The findings contribute to the verification and refinement of the proposed theoretical framework. In conclusion, based on the research outcomes, practical managerial implications and academic contributions are presented, offering valuable insights for future research endeavors in this field.

Keywords: network service quality, employee capabilities, knowledge sharing, customer satisfaction

【N30】食品業銷售模型分析之研究

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摘 要

近年來,隨著食品產業蓬勃發展,儘管食品公司數目年年劇增,食品公司的銷售卻不見得能成正比, 各食品公司的競爭日漸激烈,食品與其他產業同樣面對著外部環境的變動,若忽視銷售的模式,將無法掌 握顧客的需求與動向,因此,食品公司更是需要銷售上的規劃與改變進而達到提升銷售的目的。

[N30] Research on sales analysis model of food industry

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ABSTRACT

In recent years, with the vigorous development of the food industry, although the number of food companies has increased sharply every year, the sales of food companies have not necessarily been proportional. Competition among food companies has become increasingly fierce. Food and other industries are also facing changes in the external environment. If you ignore the sales model, you will not be able to grasp customer needs and trends. Therefore, food companies need sales planning and changes to achieve the purpose of increasing sales.

【N31】人力資源相關制度之比較

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摘要

本研究旨在探討在不同行業中所實施之師徒制度,對於員工的學習成效、工作績效和留職意願的優 劣差異分析。

透過質性研究方法,針對多個行業的員工進行深度訪談,以了解師徒關係如何在不同行業中發揮作用。

研究發現師徒關係對學習成效、工作績效和留職意願均有正面影響,但在各行各業之間存在差異;某些行業中,師徒關係可能更加注重知識傳承,對學習成效的影響更為明顯;而在其它行業中,師徒關係可能更強調工作技能的培養,對工作績效的影響較為突出;此外,不同行業的員工對於師徒關係對留職意願的影響也有不同看法,這可能與行業特性和文化有關。

總體而言,本研究為深入理解師徒關係在各行各業中的角色提供了有價值的洞察。

關鍵字:師徒關係、學習成效、工作績效、留職意願

[N31] A Comparison of Human Resources Management Systems

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ABSTRACT

This study aims to explore the differences in the implementation of mentorship programs across various industries and their impacts on employees' learning outcomes, job performance, and retention intentions.

Through qualitative research methods, we conducted in-depth interviews with employees from multiple industries to understand how mentorship relationships function in different sectors.

The study found that mentorship relationships have a positive impact on learning outcom es, job performance, and retention intentions, but there are differences among industries. In some industries, mentorship may focus more on knowledge transfer, leading to more noticeable effects on learning outcomes. In other industries, mentorship may emphasize the development of job skills, resulting in a more prominent impact on job performance. Additionally, employees from different industries may have varying perceptions of how mentorship affects retention intentions, which could be related to industry characteristics and culture.

Overall, this study provides valuable insights into understanding the role of mentorship relationships across various industries.

Keywords: Mentorship, Learning Outcomes, Job Performance, Retention Intentions

【N32】探討財富貴賓投資決策考量因素之研究

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摘要

本研究主要探討影響財富貴賓投資決策考量因素,實證瞭解這個經濟上重要卻難以取得實證資訊的 群體之財務信念與動機。研究對象為擁有至少 300 萬台幣資產的財富階層,採用問卷調查法蒐集資料, 並運用統計方法進行分析。除了一般人口特性外,問卷將納入風險偏好、財富來源等可能影響投資決策的 變數。內容涵蓋受訪者的資產配置現況、投資目標及考量因素等,並輔以開放式問題蒐集質性資料。分析 方法除迴歸分析外,也將運用族群分析等方式發掘不同投資人的特徵模式。

由於財富貴賓取樣困難,研究團隊正評估透過網路或委外調查公司執行的可行性,以確保樣本代表性。 這項研究雖面臨挑戰,但切入點獨特,有助我們認識這個群體的投資行為與決策動機,對實務工作和理論發 展皆具價值。

關鍵字: 財富貴賓、資產配置、投資決策

[N32] A Study on the Factor that are Considered in the Investment Decision- Making of Wealth VIPs

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ABSTRACT

Study focuses on the factors influencing investment decisions of wealth VIPs, and empirically understands the finan This cial beliefs and motivations of this economically important population with limit This study focuses on the factors influencing investment decisions of wealth VIPs, and empirically understands the financial beliefs and motivations of this economically important population with limited access to empirical information. The target of the study was the wealthy class with assets of at least NT\$3 million, and the questionnaire method was used to collect data and the statistical method was used for analysis. In addition to general demographic characteristics, the questionnaire will include variables such as risk appetite and sources of wealth that may influence investment decisions. The content covers the respondents' current asset allocation and investment objective.

Keywords: Wealth VIP, Asset allocation, Decision-Making,

【N33】異國料理在台灣行銷策略之研究-以馬來西亞烘焙個案為例-

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摘要

烘焙業與大眾的生活是息息相關的,從早期的古代文明到中世紀歐洲後,直到工業革命後時代延續至現今的飲食文化。大眾也對烘焙食品的口感和品質有著更高的要求。烘焙一直都是人類飲食文化中不可或缺的一部分。本研究主要探討在台灣行銷馬來西亞烘焙的策略。隨著人們對異國料理的興趣不斷增加,需要了解如何成功將馬來西亞烘焙引入台灣市場變得國際化。一、本研究 PEST 分析整體環境,台灣對異國料理的接受度非常高,所以馬來西亞烘焙在台灣市場擁有良好的環境和機會。二、SWOT 分析優勢在於創新產品、品質;然而面臨的挑戰包括競爭激烈、價格壓力和現階段異國料理需要時間去推廣建立品牌,可能對企業的市場份額和利潤造成影響。三、五力分析結論,烘焙業供應商議價能力較高;潛在競爭者的威脅存在,需要突出差異化競爭;替代品威脅來自其他甜點,需加強產品特色;現有競爭者之間競爭激烈,需提升品牌影響力和創新能力。四、研究方法採質性研究,最後根據專家對於 4P 分析結果是往年輕消費者市場,透過網路上平台的建構之外可以結合異國料理餐廳和市集擺攤提高品牌知名度。

關鍵字:烘焙業、國際化策略、PEST 分析、SWOT 分析、五力分析。

[N33] The Study of Marketing Strategies for Exotic Food in Taiwan -The Case Study for Malaysia Bakery-

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ABSTRACT

The baking industry has been an integral part of human life since ancient civilizations, extending through medieval Europe and continuing into today's culinary culture shaped by the industrial revolution. With a growing emphasis on taste and quality, baking remains a cornerstone of human dietary habits. This study primarily explores the marketing strategies for Malaysian baking in Taiwan. As interest in international cuisines rises, understanding how to successfully introduce Malaysian baking into the Taiwanese market becomes essential for internationalization. The PEST analysis conducted in this study indicates Taiwan's high acceptance of international cuisines, providing a favorable environment and opportunities for Malaysian baking in the Taiwanese market. While SWOT analysis highlights strengths such as innovative products and quality, challenges include intense competition, pricing pressures, and the time required to establish a brand for international cuisines, which may impact market share and profitability. The Five Forces analysis concludes that suppliers in the baking industry possess significant bargaining power, and differentiation strategies are necessary to address threats from potential competitors and substitutes. Lastly, qualitative research methods were employed, and based on expert insights regarding the 4Ps analysis, targeting the young consumer market through online platforms and collaborations with exotic cuisine restaurants and market stalls can enhance brand visibility.

Keywords: Baking industry, Internationalization strategy, PEST analysis, SWOT analysis, Five Forces analysis.

【N34】金屬製造業數位轉型之研究-以A公司為例

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摘要

近年來因環境變化快速且面臨到少子化及高齡化的影響造成缺工及技術斷層,許多產業都在追求數位轉型金屬製造業也不例外都積極的在提昇了競爭優勢,數位轉型對於金屬製造業來說是須推動的一項工作,但是必須先強化數位化及數位優化兩個步驟,再透過數位轉型才可讓企業順利的創新的商業模式也不易失敗。

本研究以A公司為案例,跟公司的三大部門討論出適合的數位化、數位優化及數位轉型方案,讓個案公司未來可以便於管理及累積企業數據,以開創新的產品服務或新的商業模式,提升自身的差異化和競爭力,減緩被淘汰的機率。也將利用以往紙本的顧客資料做數位化並分析顧客關係管理,從中找出具有價值且潛在的顧客也分析企業提升產品或服務的品質、增加內部的效率、強化顧客體驗。根據前面所收集的資訊作為基礎,並且整理出一個更有效益的企業策略,新商業模式,拓展新的客群和市場。

關鍵字:數位化、數位優化、數位轉型

[N34] Research on digital transformation of metal manufacturing industry-taking Company A as an example

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ABSTRACT

In recent years, due to rapid environmental changes and the impact of declining birthrate and aging population, resulting in labor shortages and technological gaps, many industries are pursuing digital transformation. The metal manufacturing industry is no exception, and they are actively improving their competitive advantages. Digital transformation has great impact on metal manufacturing. It is a task that needs to be promoted for the industry, but it is necessary to strengthen the two steps of digitalization and digital optimization first, and then through digital transformation, enterprises can smoothly innovate business models and be less likely to fail. This study takes Company A as a case study and discusses with the company's three major departments suitable digitalization, digital optimization and digital transformation solutions so that the case company can easily manage and accumulate corporate data in the future to create new products, services or new businesses. model, enhance its own differentiation and competitiveness, and reduce the chance of being eliminated. We will also use previous paper customer data to digitize and analyze customer relationship management to identify valuable and potential customers. We will also analyze companies to improve the quality of products or services, increase internal efficiency, and enhance customer experience. Based on the information collected previously, we will sort out a more effective corporate strategy, new business model, and expand new customer groups and markets.

Keywords: Digitalization, Digital optimization, Digital transformation

【N35】探討 COVID-19 對我國半導體設備商經營管理效率之影響--以某 某研發公司為例

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摘要

在近幾十年,台灣半導體設備商通過採用先進的科技和管理方法,大大提高了經營管理效率。例如,通過採用數字化管理、智慧型生產系統等方法,半導體設備商大大提高了生產效率和產品質量。台灣半導體設備商的經營管理效率在過去幾十年有了明顯的提高,並且將繼續推進。這對於台灣半導體設備商和整個半導體產業的發展都具有重要的意義。

鑒於高資本支出對台灣半導體設備商,有著增加營收和長期資產負債的雙刃影響,其舉足輕重的影響力,是公司經營者必須極度重視和反覆思量。由於關於台灣半導體設備商高資本支出的相關研究有限,也缺乏實證案例的彙整、分析及解讀;故本研究動機以高資本支出為基礎,藉由上市櫃公司及個案公司分析,尋找出公司發展時高資本支出的適當時機,配合積極的公司治理策略,規劃可行性高的公司發展藍圖,希望可以提供關於產業全貌及核心問題更完整,更全面的詮釋。因此,探討 COVID-19 對我國半導體設備商經營管理效率的影響,以有助於半導體設備商在未來度過困難並提高經營管理效率。此外,本研究也將探究半導體設備商在 COVID-19 疫情期間的經營策略,以有助於半導體設備商更好地應對疫情帶來的挑戰。通過對 COVID-19 對我國半導體設備商經營管理效率的影響進行深入探討,有助於我國半導體設備商在未來實現更高效、更優良的經營管理,並有助於促進我國半導體設備產業的發展。

此外,本研究將以某某公司作為研究對象,通過實證分析的方法,深入了解 COVID-19 對該公司經營管理效率的影響。本研究的結果將有助於提供半導體設備商相關的實證研究,並有助於半導體設備商進一步提高經營管理效率。

關鍵字:管理效率,決策分析

[N35] Discussing the Impact of COVID-19 on the Operation and Management Efficiency of My Country's Semiconductor Equipment Manufacturers-Taking a Certain R&D Company as an Example

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ABSTRACT

In recent decades, Taiwan's semiconductor equipment manufacturers have greatly improved their operation and management efficiency by adopting advanced technology and management methods. For example, by adopting digital management, smart production systems and other methods, semiconductor equipment manufacturers have greatly improved production efficiency and product quality. The operation and management efficiency of Taiwan's semiconductor equipment manufacturers has improved significantly in the past few decades and will continue to advance. This is of great significance to the development of Taiwan's semiconductor equipment manufacturers and the entire semiconductor industry.

Given that high capital expenditures have a double-edged impact on Taiwan's semiconductor equipment manufacturers, increasing revenue and long-term assets and liabilities, its decisive influence must be taken extremely seriously and considered repeatedly by company operators. Since there are limited relevant studies on the high capital expenditures of Taiwanese semiconductor equipment manufacturers, and there is a lack of collection, analysis and interpretation of empirical cases; therefore, the motivation of this study is based on high capital expenditures and through the analysis of listed companies and case companies, to find out the company The appropriate timing of high capital expenditure during development, coupled with active corporate governance strategies, and planning of a highly feasible company development blueprint, hope to provide a more complete and comprehensive interpretation of the industry's overall picture and core issues. Therefore, exploring the impact of COVID-19 on the operation and management efficiency of my country's semiconductor equipment manufacturers will help semiconductor equipment manufacturers overcome difficulties in the future and improve their operation and management efficiency. In addition, this study will also explore the business strategies of semiconductor equipment manufacturers during the COVID-19 epidemic to help semiconductor equipment manufacturers better cope with the challenges brought by the epidemic. An in-depth discussion of the impact of COVID-19 on the management efficiency of my country's semiconductor equipment manufacturers will help my country's semiconductor equipment manufacturers achieve more efficient and better management in the future, and help promote the development of my country's semiconductor equipment industry.

In addition, this study will take a certain company as the research object, and use empirical analysis methods to gain an in-depth understanding of the impact of COVID-19 on the company's operation and management efficiency. The results of this study will help provide empirical research related to semiconductor equipment manufacturers and help semiconductor equipment manufacturers further improve their operation and management efficiency.

Keywords: Management efficiency, decision analysis

【N36】家用遊戲機消費者對購買動機、購買決策、使用滿意度與品牌忠誠度影響之研究—以任天堂 Switch 為例

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摘要

近年來臺灣消費者對休閒娛樂的活動一直都相當重視,而在現代科技蓬勃的社會下,休閒娛樂裡的電子遊戲更是迅速發展,電子科技隨著時代的進步也越來越成熟,也意味著電子遊戲產業的技術也更加進步,其中家喻戶曉的日本百年遊戲企業一任天堂(Nintendo)近期推出的 Nintendo Switch 家用遊戲主機更是吸引消費者的新時代電子產品,在現今遊戲產業競爭激烈的情形下,並且任天堂是如何運用消費者的購買動機、購買決策因素、使用滿意度、品牌忠誠度等 4 個構面因素來行銷 Nintendo Switch,而本研究想要探討的就是 4 個變數之間的流程是否會影響臺灣家用遊戲機消費者的消費行為,並分析人口統計變數與購買動機、購買決策因素、使用滿意度、品牌忠誠度之間的關係,從中找出可執行的行銷策略供企業參考。本研究採用工具為 SPSS24.0 統計軟體進行問卷統計分析,包含敘述性統計、回歸分析、單因數變異分析、獨立 t 檢定分析等進行資料比對分析。

關鍵詞:任天堂、家用遊戲機、購買動機、購買決策因素、使用滿意度、品牌忠誠度、人口統計變數

[N36] Research on Consumer Purchasing Motivation, Purchase Decision, Satisfaction, and Brand Loyalty for Home Game Consoles—A Case Study of Nintendo Switch

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ABSTRACT

In recent years, Taiwanese consumers have placed considerable emphasis on leisure and entertainment activities. In the rapidly advancing society of modern technology, electronic gaming within leisure and entertainment has seen rapid development. As electronic technology progresses with the times, it also signifies advancements in the electronic gaming industry. Nintendo, the well-known Japanese gaming company with a century of history, has recently introduced the Nintendo Switch home gaming console, attracting consumers with its new era electronic product. In the current fiercely competitive gaming industry, how Nintendo utilizes consumers' purchasing motivations, purchase decision factors, satisfaction, and brand loyalty, among the four dimensions, to market the Nintendo Switch is of great interest. This study aims to investigate whether the interplay among these four variables influences the purchasing behavior of Taiwanese home game console consumers. Additionally, it seeks to analyze the relationship between demographic variables and purchasing motivations, purchase decision factors, satisfaction, and brand loyalty, aiming to identify actionable marketing strategies for companies. The research utilizes SPSS 24.0 statistical software for questionnaire statistical analysis, including descriptive statistics, regression analysis, one-way ANOVA, independent t-test analysis, and data comparison analysis.

Keywords: Nintendo, home game console, purchasing motivation, purchase decision factors, satisfaction, brand loyalty, demographic variables

【N37】應用芳香療法減緩職業婦女工作壓力成效之研究

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摘要

本研究旨在探討應用芳香療法對職業婦女工作壓力的減緩效果。隨著現代社會的快節奏和高壓工作環境,職業婦女常常承受著諸多壓力,而有效的壓力管理對其身心健康至關重要。本研究針對一群 50 位年齡介於 45 至 60 歲的台中市職業婦女,經過同意後參與了為期四週的芳香療法介入計畫。於實驗前後,使用職場疲勞量表進行評估。收集資料後,進行描述性統計和成對樣本 T 統計的分析。研究結果顯示,芳香療法精油嗅吸前後在職業婦女的個人疲勞、工作疲勞、服務對象疲勞和工作過度投入等四大構面上均產生顯著差異。整體而言,前後測壓力指數也呈現明顯差異,顯示使用芳香療法複方精油嗅吸實驗前後對職業婦女的工作壓力產生明顯影響。研究進一步驗證了薰衣草、佛手柑和雪松調配的複方精油對職業婦女工作壓力的舒緩效果。這項研究的結果不僅對職業婦女的健康和幸福具有實際意義,更提供了實際的支持和參考依據,證明了應用芳香療法在減輕職業婦女工作壓力方面的有效性。

關鍵字:芳香療法、工作壓力、精油嗅吸、職業婦女

[N37] The Effectiveness of Aromatherapy in Reducing the Work Stress of Working Women

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Abstract

This study aimed to investigate the effectiveness of aromatherapy in alleviating work stress among professional women. Given the fast-paced and high-pressure work environments in modern society, professional women often face various stressors, making effective stress management crucial for their physical and mental wellbeing. Fifty professional women aged between 45 and 60 from Taichung City participated in a four-week aromatherapy intervention program after providing consent. Pre- and post-intervention assessments were conducted using the Occupational Fatigue Inventory. Descriptive statistics and paired-sample t-tests were performed for data analysis. Results indicated significant differences in personal fatigue, work-related fatigue, client-related fatigue, and work engagement before and after aromatherapy inhalation with essential oil blends among professional women. Overall, there was a notable difference in stress indices between pre- and post-tests, indicating a significant impact of using aromatherapy essential oil blends on work stress among professional women. Furthermore, the study verified the soothing effects of a blend of lavender, bergamot, and cedarwood essential oils on work stress among professional women. The findings of this study not only hold practical implications for the health and well-being of professional women but also provide concrete support and reference for the effectiveness of aromatherapy in reducing work stress among them.

Keywords: Aromatherapy, Work Stress, Essential Oil Inhalation, Professional Women

【N38】工作價值觀、工作滿意度與工作績效關聯之研究-以製造業為例

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摘要

本研究以製造業為例,探討任職於製造業之員工的工作價值觀、工作滿意度與工作績效之關聯, 採用發放 Google 表單來進行問卷調查,擬發放 300 分問卷,並使用 SPSS 統計軟體來進行統計分析。 預期研究結果如下:(1)工作價值觀正向影響工作滿意度;(2)工作價值觀正向影響工作績效;(3)工作滿 意度正向影響工作績效;(4)工作滿意度在工作價值觀對工作績效之影響具有中介效果。

關鍵詞:工作價值觀、工作滿意度、工作績效

[N38] A Study of the Relationship among Work Values, Job Satisfaction and Job Performance- Take the manufacturing industry as an example

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Abstract

This study takes the manufacturing industry as an example to investigate the correlation among work values, job satisfaction, and job performance of employees in the manufacturing sector. A questionnaire survey will be conducted using Google Forms, with a planned distribution of 300 questionnaires. Statistical analysis will be carried out using the SPSS software. The anticipated research findings are as follows: (1) Work values have a positive impact on job satisfaction; (2) Work values have a positive impact on job performance; (3) Job satisfaction has a positive impact on job performance; (4) Job satisfaction serves as a mediating factor in the relationship between work values and job performance.

Keywords: work values, job satisfaction, job performance

【N39】知覺創新與知覺價值對顧客滿意度及忠誠度的影響之研究~ 以蘋果 iPhone 智慧型手機為例

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摘要

在科技高速發達的時代,自從地球上誕生風靡全球最著名的手機界教主就是蘋果 iPhone 手機,他的創新改變了人類的生活,顛覆了我們網路使用的習慣,人類的生活有如跳遠般的加速進化,它多元的功能帶給人類在價值上的便利與效用。如今我們早已離不開智慧型手機的陪伴。它是這一代人類最忠實的特助與朋友。蘋果公司成功做到商業世界的矛盾目標:以低成本製造,但以頂級價格售出,成為史上獲利率最高及具有價值性的兆元企業之一。本研究因此探討 iPhone 智慧型手機的創新與價值對顧客滿意度和忠誠度的影響程度。而在調查研究則採用以 Google 表單透過網路社群媒體的問卷互助社發布及 LINE 互填。本問卷共發放 263 份,所得資料使用 IBM SPSS 20 版轉換數值進行結果分析,研究結果受訪者在創新與價值對顧客滿意度和忠誠度的顯示均為顯著正向影響。本研究也提出相關建議。

關鍵字:知覺創新與知覺價值對顧客滿意度及忠誠度

[N39] Research on the impact of perceived innovation and perceived value on customer satisfaction and loyalty~Take Apple iPhone smart phone as anexample

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ABSTRACT

In an era of rapid technological development, the most famous leader in the mobile phone industry who has taken the world by storm since the birth of the earth is the Apple iPhone. His innovation has changed human life and subverted our Internet usage habits. Human life has accelerated like a long jump. Evolution, its diverse functions bring convenience and utility to human beings in terms of value. Nowadays, we can no longer live without the companionship of smartphones. It is the most loyal assistant and friend of this generation of mankind. Apple has successfully achieved the contradictory goals of the business world: manufacturing at low cost but selling at top prices, becoming one of the most profitable and valuable multi-billion dollar companies in history. This study therefore explores the impact of iPhone smartphone innovation and value on customer satisfaction and loyalty. In the survey research, Google forms were used to publish the questionnaire through online social media and line mutual filling. A total of 263 copies of this questionnaire were distributed, and the data obtained were analyzed using ibm spss version 20 to convert numerical values. The research results show that the respondents' innovation and value have a significant positive impact on customer satisfaction and loyalty. This study also makes relevant recommendations.

Keywords: perceived innovation and perceived value on customer satisfaction and loyalty

【N40】日圓匯率 VS.日經 225 指數因果相關之研究 一以 2013~2023 年安倍經濟學時間軸為探討課題一

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摘 要

2013~2023 年的日本安倍經濟學其最主要的內容:就是透由異次元貨幣寬鬆政策(QQE)、負利率政策、殖利率曲線控制(YCC)等之量化質化貨幣寬鬆政策之執行,並訂定在 2 年內達到 2%的通貨膨脹目標,並在匯率政策上主導讓日圓大幅貶值。其主要發揮經濟動能的路徑:大規模買入長期的日本公債(以及證券市場上的 ETF)→名目利率降低→實質利率降低(預期通膨率上漲)→投資增加經濟好轉→實際物價率上漲→再加速預期通膨率上漲→實體經濟好轉。本研究發現此一十餘年過程中,日圓匯率(exr)與日經 225 指數(nkr)間存有緊密的因果相關關係。兩者相關係數(exr,nkr):0.385、自變數日圓匯率(exr):0.862、自變數日經 225 指數(nkr):0.171。特別是在上述三項貨幣寬鬆政策執行初期至 2016 年末,兩者間之該項因果關係爲明顯。兩者相關係數(□□exr,nkr):0.664、自變數日圓匯率(□□exr):1.374、自變數日經 225 指數(□□nkr):0.321。職是之故,經由此實證結果可明確顯示,安倍經濟學著實地產生其正面的主導成果。率主導下,帶動了日經 225 指數的上漲,擺脫長期通貨緊縮,安倍經濟學著實地產生其正面的主導成果。

關鍵字:安倍經濟學、異次元貨幣寬鬆政策、負利率政策、殖利率曲線控制、日經225 指數

[N40] The study on the Causality between Japanese yen exchange rate VS. Nikkei 225 index

- Taking the Abenomics timeline from 2013 to 2023 as a discussion topic-

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ABSTRACT

The main content of Japan's Abenomics from 2013 to 2023 is the implementation of quantitative and qualitative monetary easing policies such as QQE, negative interest rate policy, and yield curve control (YCC), and formulates It set an inflation target of 2% within 2 years and led the exchange rate policy to sharply depreciate the yen. Its main path to exert economic momentum: large-scale purchase of long-term Japanese government bonds (and ETFs on the securities market) → lower nominal interest rates → lower real interest rates (expected inflation rate rise) → increased investment and economic improvement → real price rate increase \rightarrow Further accelerating the expected increase in inflation \rightarrow the real economy will improve. This study found that over the course of more than ten years, there is a close causal relationship between the Japanese yen exchange rate (exr) and the Nikkei 225 Index (nkr). The correlation coefficient between the two variables exr, nkr): 0.385, the independent variable yen exchange rate (β exr): 0.862, the independent variable Nikkei 225 index (β nkr): 0.171. Especially from the early days of the implementation of the above three monetary easing policies to the end of 2016, the causal relationship between the two was obvious. The correlation coefficient between the two variables (exr, nkr): 0.664, the independent variable yen exchange rate (β exr): 1.374, the independent variable Nikkei 225 index (β nkr): 0.321. For this reason, this empirical result can clearly show that Abenomics has been dominated by the low exchange rate of the yen for more than 10 years, driving the rise of the Nikkei 225 Index, getting rid of long-term deflation, and Abenomics has indeed produced its positive effects. leading results.

Keywords: Abenomics, QQE, Negative Interest Rate Policy, YCC, Nikkei 225 Index

【N41】使用科技接受模式對網路團購購買意願影響-以從眾行為、服務品質為中介效果之研究

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摘要

近年來,網路資訊的蓬勃發展,促使團購潮流迅速興起,團體的購物方式和賣家的服務也成為了現今社會所重視的議題。研究結果發現,科技使用態度會直接影響購買意願,也會透過服務品質影響購買意願,也會透過從眾行為影響購買意願。代表服務品質和從眾行為在科技使用態度影響購買意願下是具有中介效果,而服務品質的中介效果會比從眾行為來的大。

關鍵字:團購、科技接受模式、服務品質、從眾行為、購買意願。

[N41] The Impact of Technological Acceptance Models on Online Group Buying Purchase Intention: A Study Incorporating the Mediating Effects of Conformity Behavior and Service Quality

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ABSTRACT

In recent years, the flourishing development of online information has prompted the rapid rise of group buying trends, making the collective purchasing method and seller services a significant concern in today's society. Research findings indicate that attitudes towards technology directly influence purchasing intentions, as well as affect purchasing intentions through service quality and conformity behavior. It is observed that service quality and conformity behavior mediate the influence of attitudes towards technology on purchasing intentions, with service quality playing a larger mediating role compared to conformity behavior.

Keywords: Online Group Buying, Technological Acceptance Models, Service Quality, Conformity Behavior, Purchase Intention

【N42】人格特質、工作壓力對工作滿足與組織承諾影響探討,以社區總幹事為例

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摘要

在全球化競爭下,社區物業管理公司核心競爭力源自於社區總幹事的專業知識。社區總幹事的工作滿意對物業管理公司尤為重要,能帶來正面效益且提升工作滿意。不同社區總幹事的人格特質會導致對相同工作的滿意程度有所不同。

本研究旨在探討社區總幹事人格特質對工作壓力工作滿意之研究。研究方式採面談訪問,研究對象為台中市服務之社區總幹事。其研究方法採質性研究,透過訪談探討社區總幹事面對社區委員會與公司期許之下,以期在未來能對社區物業管理有功薄蟬翼之貢獻。研究結果顯示若物業公司將社區總幹事視其為重要資產,給予管理上的支持,不僅可減輕其工作壓力,以提高社區總幹事的工作滿意和服務品質,亦可帶來良性的價值創造與成效。本研究結以促進公寓大廈管理服務的提升和完善。

關鍵字(社區總幹事、工作滿意、人格特質、組織承諾)。

[N42] Discussion on the Impacts of Personality Traits and Work Pressure on Job Satisfaction and Organizational Commitment, Taking the Community Director-General as an Example

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Abstract

In the face of global competition, the core competitiveness of property management companies comes from the professional knowledge of community directors. The job satisfaction of community directors is particularly important to property management companies, as it can bring positive benefits and improve job satisfaction. The personality traits of different community directors-general will lead to different levels of satisfaction with the same job.

This study aims to explore the relationship between the personality traits of community directors-general and job stress and job satisfaction. The research method adopts face-to-face interviews, and the research subjects are the community directors-general serving Taichung City. The research method adopts qualitative research and uses interviews to explore the community director-general's contribution to community property management in the future in the face of the expectations of the community committee and the company. The research results show that if the property company regards the community director-general as an important asset and provides management support, it can not only reduce their work pressure and improve the job satisfaction and service quality of the community director-general, but also bring about positive value creation and Effectiveness. The results of this study are as follows: Promote the improvement and perfection of apartment building management services.

Keywords: (community director general `job satisfaction `Personality Traits `Organizational commitment)

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