



2023商學專業與品德 學術研討會

2023 CONFERENCE ON BUSINESS EXPERTISE AND ETHICS

摘要手冊



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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2023 商學專業與品德學術研討會 議程表

研討會日期：2023 年 05 月 19 日(星期五) 會議地點：僑光科技大學圖資大樓 5 樓

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

時間	時間分配	活動內容				
09:50-10:00	10	報到【地點：圖資大樓 5 樓】				
10:00-12:00	120	演講題目：國際經濟情勢分析與投資策略分享 演講者：永豐銀行財富金融處江志明副理、信託業務部林文得資深經理 【地點：圖資大樓 R8522】				
13:10~13:30	30	報到【地點：圖資大樓 5 樓】				
發表地點：圖資大樓		5 樓 8522	5 樓 8505	5 樓 8506	5 樓 8507	5 樓 8508
13:30—15:55		主持人				
	15	N01	N07	N14	N21	N28
	5	評論人				
	15	N02	N08	N15	N22	N29
	5	評論人				
	15	N03	N09	N16	N23	N30
	5	評論人				
	5	休息				
	15	N04	N10	N17	N24	N31
	5	評論人				
	15	N05	N11	N18	N25	N32
	5	評論人				
	15	N06	N12	N19	N26	N33
	5	評論人				
	15	-	N13	N20	N27	N34
	5	評論人				
15:55~16:10	15	綜合座談				
16:10~		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 僑光科技大學財務金融系暨研究發展處
	20	<p>【N01】環保意識對從眾行為、品牌形象、購買意願之影響—以具有碳足跡標章產品為例 發表者：林麗嬌 勤益科技大學企業管理系 侯國隆 僑光科技大學企業管理系 塗詒婷 勤益科技大學企業管理系研究生</p> <p>評論人：江若玫 僑光科技大學行銷與流通管理系</p>
	20	<p>【N02】雙循環格局下中國新能源產業高品質發展趨勢及策略研究 發表者：王其猛 中國石油大學（北京）克拉瑪依校區工商管理學院 牛治國 比利時荷語魯汶大學 神学与宗教研究学院 江若玫 僑光科技大學行銷與流通管理系</p> <p>評論人：侯國隆 僑光科技大學企業管理系</p>
	20	<p>【N03】基於 ESG 的高等院校評價體系 發表者：李欲曉 北京师范大学经济与工商管理学院 江若玫 僑光科技大學行銷與流通管理系</p> <p>評論人：侯國隆 僑光科技大學企業管理系</p>
14:30-14:35		休息時間
		主持人：林秀柑 研發長 僑光科技大學財務金融系暨研究發展處
	20	<p>【N04】古蹟指定與保護實務之探討-以臺中高等行政法院 111 年度訴字第 127 號判決為觀察 發表者：陳仕弘 國立暨南國際大學公共行政與政策學系博士生</p> <p>評論人：王以莊 僑光科技大學企業管理系</p>
14:35 15:55	20	<p>【N05】里程焦慮對低碳旅遊行為意圖影響之研究 發表者：蔡慈珍 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</p> <p>評論人：江若玫 僑光科技大學行銷與流通管理系</p>
	20	<p>【N06】環境意識對低碳旅遊意圖影響之研究 發表者：廖婉晴 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 王以莊 僑光科技大學企業管理系</p> <p>評論人：林秀柑 僑光科技大學財務金融系</p>
15:55~16:10		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
13:30 14:30		主持人：秦雅嫻主任 僑光科技大學行銷與流通管理系暨教學發展中心
	20	<p>【N07】從體驗觀點探討消費者對精油的回購意願 發表者：李延熹 朝陽科技大學應用英語系所 陳文國 國立高雄科技大學金融系 蘇淑玲 朝陽科技大學應用英語系所研究生</p> <p>評論人：謝素琴 僑光科技大學行銷與流通管理系</p>
	20	<p>【N08】境外資金回流與利率能否影響台灣房地產交易行情 發表者：賴建樺 朝陽科技大學會計系所研究生</p> <p>評論人：曾漢文 僑光科技大學財務金融系</p>
	20	<p>【N09】以場景行銷價值探討線上購物平台持續使用意圖 發表者：陳文國 國立高雄科技大學金融系 林琇如 朝陽科技大學應用英語系所 林杏珍 朝陽科技大學應用英語系所研究生</p> <p>評論人：秦雅嫻 僑光科技大學行銷與流通管理系</p>
14:30-14:35		休息時間
14:35 15:55		主持人：秦雅嫻主任 僑光科技大學行銷與流通管理系暨教學發展中心
	20	<p>【N10】股權集中度對股票報酬率之影響-以航運業為例 發表者：楊維如 朝陽科技大學會計系所 裘晏誠 朝陽科技大學會計系所研究生</p> <p>評論人：曾漢文 僑光科技大學財務金融系</p>
	20	<p>【N11】ESG 績效對公司財務績效及經營價值之影響-以臺灣為例 發表者：楊麗文 朝陽科技大學會計系所 王馨培 朝陽科技大學會計系所研究生</p> <p>評論人：曾漢文 僑光科技大學財務金融系</p>
	20	<p>【N12】企業揭露 ESG 之得失—以台灣電子業為例 發表者：阮清萍 朝陽科技大學會計系所 陳嘉琦 朝陽科技大學會計系所研究生</p> <p>評論人：何舒毅 僑光科技大學企業管理系</p>
	20	<p>【N13】景氣循環與盈餘管理之關聯性 發表者：陳俊宏 朝陽科技大學會計系所 李紹齊 朝陽科技大學會計系所研究生</p> <p>評論人：何舒毅 僑光科技大學企業管理系</p>
15:55~16:10		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	內容
13:30 14:30		主持人：莊淑婷主任 僑光科技大學暨財務金融系暨四創中心
	20	【N14】S&P500 指數 ETF 投資策略應用探討 發表者：邱冠源 僑光科技大學財務金融系(所)研究生 林家樑 僑光科技大學財務金融系 評論人：鄭廳宜 僑光科技大學財務金融系
	20	【N15】台籍幹部工作轉換適應度之研究 發表者：梁世沛 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：田麗珠 僑光科技大學國際貿易系
	20	【N16】美國基準利率變動對比台灣指數及金融保險類指數的影響 發表者：林展安 僑光科技大學財務金融系(所)研究生 林家樑 僑光科技大學財務金融系 張倉耀 僑光科技大學財務金融系 評論人：鄭廳宜 僑光科技大學財務金融系
14:30-14:35		休息時間
14:35 15:55		主持人：莊淑婷主任 僑光科技大學暨財務金融系暨四創中心
	20	【N17】藝文餐廳創新商業模式之多重個案研究 發表者：莊淑婷 僑光科技大學企業管理系 許華偉 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 評論人：田麗珠 僑光科技大學國際貿易系
	20	【N18】百貨公司服務品質、顧客滿意度、顧客忠誠度之分析研究—以台中地區為例 發表者：張祐綾 僑光科技大學企業管理系(所)研究生 王以莊 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：黃莉盈 僑光科技大學財務金融系
	20	【N19】環境氣氛、服務品質、滿意度對購買意圖影響之研究-以咖啡店為例 發表者：吳芳紘 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：黃莉盈 僑光科技大學財務金融系
	20	【N20】翻轉課堂融入心智圖對管理學學習成效之影響 發表者：田麗珠 僑光科技大學國際貿易系 李麗澤 僑光科技大學行銷與流通管理系 評論人：莊淑婷 僑光科技大學財務金融系
15:55~16:10		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
13:30 14:30		主持人：賴弘程教授 僑光科技大學財務金融系暨校長特助
	20	<p>【N21】 電商平台消費者對企業社會責任認知之研究-以蝦皮購物為例 發表者：莊淑婷 僑光科技大學企業管理系 蔡昀芝 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</p> <p>評論人：孫而音 僑光科技大學財務金融系</p>
	20	<p>【N22】 技專校院校外實習對工作價值觀之研究 發表者：林安安 僑光科技大學企業管理系(所)研究生</p> <p>評論人：傅秀仁 僑光科技大學企業管理系</p>
	20	<p>【N23】 財務狀況與公司治理對企業社會責任之研究 發表者：葉金標 僑光科技大學財務金融系 施程鐸 僑光科技大學財務金融系(所)研究生</p> <p>評論人：孫而音 僑光科技大學財務金融系</p>
14:30-14:35		休息時間
14:35 15:55		主持人：賴弘程教授 僑光科技大學財務金融系暨校長特助
	20	<p>【N24】 由 COVID-19 疫情看護管理-以中部某醫院為例 發表者：洪少慧 僑光科技大學企業管理系(所)研究生 葉春淵 僑光科技大學國際貿易系 何舒毅 僑光科技大學企業管理系</p> <p>評論人：傅秀仁 僑光科技大學企業管理系</p>
	20	<p>【N25】 以現股當沖標的建構投資組合 發表者：黃淑評 僑光科技大學企業管理系(所)研究生 賴弘程 僑光科技大學財務金融系 傅秀仁 僑光科技大學企業管理系</p> <p>評論人：林家樑 僑光科技大學財務金融系</p>
	20	<p>【N26】 自助旅遊對消費環境友善程度研究分析—以臺中市為例 發表者：傅秀仁 僑光科技大學企業管理系 黃珮淇 僑光科技大學企業管理系(所)研究生</p> <p>評論人：賴弘程 僑光科技大學財務金融系</p>
	20	<p>【N27】 盤中零股投資策略之研究 發表者：李易宸 僑光科技大學企業管理系(所)研究生 賴弘程 僑光科技大學財務金融系 傅秀仁 僑光科技大學企業管理系</p> <p>評論人：林家樑 僑光科技大學財務金融系</p>
15:55~16:10		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
13:30 14:30		主持人：李源明副教授 南台科技大學財務金融系
	20	<p>【N28】使用資料倉儲技術建構人力資源邀約面試管理模型 發表者：高文星 僑光科技大學資訊科技系 許銘福 僑光科技大學企業管理系 夏韻琳 僑光科技大學企業管理系(所)研究生</p> <p>評論人：周台龍 僑光科技大學行銷與流通管理系</p>
	20	<p>【N29】服務業社會責任：以職業安全法規遵循為中心 發表者：徐志明 僑光科技大學財經法律系</p> <p>評論人：周台龍 僑光科技大學行銷與流通管理系</p>
	20	<p>【N30】婚禮籌辦的消費者行為研究---以大台中地區為對象 發表者：周台龍 僑光科技大學行銷與流通管理系 謝素琴 僑光科技大學行銷與流通管理系</p> <p>評論人：許銘福 僑光科技大學企業管理系</p>
	20	<p>【N31】歐元保險期貨在 COVID-19 大流行下對匯率現金期貨的對沖特性 發表者：王冠閔 僑光科技大學財務金融系 李源明 南台科技大學財務金融系</p> <p>評論人：徐志明 僑光科技大學財經法律系</p>
14:30-14:35		休息時間
14:35 15:55		主持人：李源明副教授 南台科技大學財務金融系
	20	<p>【N32】便利性、產品品質、品牌形象與購買意願關係之研究-以煲湯調理包為例 發表者：蔡宜真 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 王南喻 僑光科技大學餐飲管理系</p> <p>評論人：許銘福 僑光科技大學企業管理系</p>
	20	<p>【N33】人口老化風險下之退休金規劃研究 發表者：曾漢文 僑光科技大學財務金融系 陳瓊如 僑光科技大學財務金融系(所)研究生</p> <p>評論人：王南喻 僑光科技大學餐飲管理系</p>
	20	<p>【N34】科學園區對周邊住宅價格之影響—以中科后里園區為例 發表者：葉金標 僑光科技大學財務金融系 林美卿 僑光科技大學財務金融系(所)研究生</p> <p>評論人：王南喻 僑光科技大學餐飲管理系</p>
15:55~16:10		綜合座談
16:10~		賦歸

【N01】環保意識對從眾行為、品牌形象、購買意願之影響 —以具有碳足跡標章產品為例

林麗嬌¹ 侯國隆² 塗詒婷^{3*}

¹勤益科技大學企業管理系 副教授（台中市太平區中山路二段 57 號、0911581713）

²僑光科技大學企業管理系 教授（台中市西屯區僑光路 100 號、0906730936）

³勤益科技大學企業管理系 研究生（台中市太平區中山路二段 57 號、0975269351）

*blm5261@gmail.com

摘要

受到全球暖化日漸嚴重，國際間對於節能減碳的重視及社會大眾的環保意識逐漸抬頭，1997 年各國開始制定跨國界氣候協定，許多參與的國家透過立法來逐步執行減少碳排放及碳稅徵收措施。聯合國在 1999 年提出企業社會責任及 ESG 原則，希望各國具有社會經濟影響力的企業，可以將減緩氣候變遷治理同時納入經營政策中，重視社會企業責任，規劃與承諾達成永續經營。

降低碳排放量不只企業需要努力，消費者也需要在選擇購買產品時一同配合，政府推出環保標章來幫助企業與消費者。

本研究主要在探討環保意識對從眾行為、品牌形象、購買意願之影響

—以具有碳足跡標章產品為例，研究對象以一般消費民眾進行抽樣調查，採用發放網路問卷方式加以收集。

【關鍵字】環保意識、品牌形象、從眾行為、購買意願、碳足跡標籤

【N01】 The Impact of Environmental Awareness on Herd Behavior, Brand Image and Purchase Intention -Taking Products with Carbon Footprint Labels as an Example

Li-Chiao Lin¹ Kuo-Lung Hou² Yi-Ting Tu^{3*}

^{1*} 0911581713

² 0906730936

³ 0975269351

* blm5261@gmail.com

ABSTRACT

Due to the increasing severity of global warming, the international emphasis on energy conservation and carbon reduction and the public's awareness of environmental protection are gradually rising. In 1997, countries began to formulate cross-border climate agreements. Many participating countries gradually implemented carbon emission reduction and carbon tax collection through legislation measure. The United Nations proposed corporate social responsibility and ESG principles in 1999, hoping that companies with social and economic influence in various countries can also incorporate climate change mitigation into their business policies, attach importance to social corporate responsibility, and plan and commit to achieve sustainable management.

To reduce carbon emissions, not only companies need to work hard, but consumers also need to cooperate when choosing products to buy. The government has launched environmental protection labels to help companies and consumers.

This study mainly explores the impact of environmental awareness on herd behavior, brand image, and purchase intention

-Taking products with carbon footprint labels as an example, the research object is a sample survey of general consumers, collected by distributing online questionnaires.

【Keywords】 *Environmental Awareness, Brand Image, Herd Behavior, Purchase Intention, Carbon Footprint Label*

【N02】雙循環格局下中國新能源產業高品質發展趨勢及策略研究

王其猛¹ 牛治國² 江若玫³

1*中國石油大學（北京）克拉瑪依校區工商管理學院，克拉瑪依 832000

2**比利時荷語魯汶大學

3***僑光科技大學

shine@ocu.edu.tw

摘 要

能源是“雙循環”發展的重要支撐，新能源的發展更是“雙循環”戰略的重要抓手。新能源產業是未來經濟綠色、低碳發展的方向，也是促進能源結構升級、緩解溫室效應、人類命運共同體構建的必然選擇。近年來，世界各國都在大力發展新能源產業，在“雙循環”新發展格局和“碳達峰、碳中和”背景下，中國新能源產業應抓住此次重大戰略發展機遇，充分利用好國內國外兩種資源、兩個市場，向高品質發展不斷邁進。

關鍵字：雙循環；新能源；高品質發展；對策建議

文章為新疆克拉瑪依市軟科學項目《雙碳背景下金融支持克拉瑪依能源產業低碳化發展路徑研究》階段性成果。

【N02】 Research on the high-quality development trend and strategy of Chinese new energy industry under the dual-cycle pattern

Qimeng Wang Heinrich NIU Shine Chiang*
*shine@ocu.edu.tw

Abstract

Energy is an important support for the development of "double cycle", and the development of new energy is an important starting point of the "double cycle" strategy. New energy industry is not only the direction of green and low-carbon economic development in the future, but also the inevitable choice to promote the upgrading of energy structure, alleviate the greenhouse effect and build a community of human destiny. In recent years, countries all over the world are vigorously developing the new energy industry. Under the new development pattern of "double cycle" and the background of "carbon peak and carbon neutralization", China's new energy industry should seize this major strategic development opportunity, make full use of domestic and foreign resources and markets, and constantly move forward to high-quality development.

Keywords: dual circulation; New energy; High quality development; Countermeasures and suggestions

【N03】基於 ESG 的高等院校評價體系

李欲曉^{1*} 江若玫^{2*}

^{1*}北京師範大學（北京市海淀區新街口外大街 19 號，8610-13641271289）

^{2*} 僑光科技大學

*shine@ocu.edu.tw

摘要

21 世紀以來，除商業組織外，包括高等院校在內的其他組織也受到來自 ESG 的挑戰。通過構建基於 ESG 的高等院校評價體系，有助於促進高校在環境、社會與治理方面作出積極努力，並通過人才培養、科學研究與社會服務創造更大的價值。

關鍵詞：ESG，高等院校，評價體系

【N03】 ESG-based Evaluation System for Higher Education Institutions

Li Yuxiao Shine Chiang

*shine@ocu.edu.tw

Abstract

Since the 21st century, higher education institutions have been challenged by ESG. By constructing an ESG-based evaluation system for higher education institutions, we can help promote colleges and universities to make positive efforts in the fields of environmental, social and governance and create more social value through education, scientific research and social services.

Keywords: ESG, higher education institutions, evaluation system

【N04】古蹟指定與保護實務之探討-以臺中高等行政法院 111 年度訴字第 127 號判決為觀察

陳仕弘*

*國立暨南國際大學公共行政與政策學系博士生

jasonchen1832@gmail.com

摘要

本研究的主要目的在於分析台灣現行古蹟保存制度的運作現況，探討其存在的問題與挑戰，並提出改進建議，期強化古蹟保存制度的適用性與可操作性，確保使古蹟能獲得有效的保護與保存。本研究採文獻分析以及案例分析方法，透過文獻分析，了解國內外有關古蹟保存制度之相關文獻，以建立研究的理論基礎。其次，透過案例分析，深入探討台灣現行古蹟保存制度的運作現況，分析其存在的問題與挑戰以上方法將有助於瞭解古蹟保存制度運作現況，發現問題並提出改進方案，以期加強古蹟保存制度的適用性與可操作性。

關鍵字：文化資產、古蹟指定、保存。

【N04】 DISCUSSION ON DESIGNATION OF HISTORIC SITES AND PRACTICE OF PROTECTION - OBSERVATION FROM JUDGMENT NO. 127 OF TAICHUNG HIGH ADMINISTRATIVE COURT IN 111

Shih-Hong Chen *

* PhD student at the Department of Public Policy and Administration, National Chi Nan University

* jasonchen1832@gmail.com

ABSTRACT

The main purpose of this study is to analyze the current operation of Taiwan's current monument preservation system, discuss its existing problems and challenges, and put forward suggestions for improvement, hoping to strengthen the applicability and operability of the monument preservation system and ensure that the monument can be effectively protected and save. This research adopts the methods of literature analysis and case analysis. Through literature analysis, we can understand the relevant literature on the preservation system of historical sites at home and abroad, so as to establish the theoretical basis of the study. Secondly, through case analysis, deeply discuss the current operation status of Taiwan's current monument preservation system, and analyze its existing problems and challenges Applicability and operability.

Keywords: Cultural assets, monument designation, preservation.

【N05】里程焦慮對低碳旅遊行為意圖影響之研究

^{1*}蔡慈珍 ²李淑芳

¹ 僑光科技大學企管系碩士生(臺中市西屯區僑光路 100 號，0917-699052)

² 僑光科技大學企管系副教授(臺中市西屯區僑光路 100 號，0932-506914)

hka880105@gmail.com

摘要

全球暖化對於地球所帶來的各種災害，於近幾年來說災害頻率相較以往是越來越頻繁了，各國與各大企業都非常重視「永續環境」以及「節能減碳」。COP 第 24 屆會議中釋出了一份關於觀光產業所造成的二氧化碳排放量是總排放量的 8%，於 2009~2013 年期間全球旅遊行業的碳排放總量總共增加了 15%，比原先估算的增加了 4 倍。世界氣象組織(WMO) 也指出，旅行時的全部活動所造成的碳排放量，其中交通佔 75% 為最高碳排放量。因此各國也於觀光政策中，極力的推動「低碳旅遊」，以及同步推出低碳觀光套票，鼓勵遊客採取較低碳的方式遊玩，在放鬆的同時也為減緩地球加速暖化一起努力。各國在近年也都極力的推動民眾購買電動車，尤其是電動汽車的各大品牌更是成為近年熱議的話題，但在多人行駛電動汽車的狀況下，充電樁供不應求就會造成「里程焦慮」的出現。

以上兩項議題是以往研究沒研討過的，故本研究將研究民眾對於里程焦慮和低碳旅遊理性行為理論之間的相關的影響，經由文獻收集提出以下三項研究假設：一、遊客之里程焦慮負向影響低碳旅遊的正面態度；二、遊客之低碳旅遊正向態度正向影響低碳旅遊的行為意圖；三、遊客之主觀規範正向影響低碳旅遊的行為意圖。以線上問卷發放的方式，總共回收 309 份問卷，實際有效問卷為 308 份，並使用 SPSS22.0 的統計系統分析，其中包含：敘述性統計、單因子變異分析、獨立 t 檢定、Pearson 積差相關分析以及迴歸分析，得出結果後加以分析。

關鍵字：里程焦慮、低碳旅遊、理性行為理論

【N05】 Research on the Influence of Mileage Anxiety on Low-Carbon Tourism Behavior Intention

^{1*} CIH-JHEN, CAI ²SU-FANG, LI

^{1*} Overseas Chinese University, Department of Business Administration, Master
(No. 100, Qiaoguang Road, Xitun District, Taichung City, 0917-699052)

² Overseas Chinese University, Department of Business Administration, Associate Professor
(No. 100, Qiaoguang Road, Xitun District, Taichung City, 0932-506914)

* hka880105@gmail.com

ABSTRACT

Global warming has brought various disasters to the earth. In recent years, the frequency of disasters has become more and more frequent than before. Countries and major companies attach great importance to "sustainable environment" and "energy saving and carbon reduction". The 24th session of the COP released a report on the carbon dioxide emissions caused by the tourism industry is 8% of the total emissions, the total carbon emissions of the global tourism industry increased by 15% during 2009~2013, compared with the original The estimated 4-fold increase. The World Meteorological Organization (WMO) also pointed out that the carbon emissions caused by all activities during travel, among which transportation accounts for 75% are the highest carbon emissions. Therefore, countries are also vigorously promoting "low-carbon tourism" in their tourism policies, and simultaneously launching low-carbon sightseeing packages to encourage tourists to take a low-carbon way of playing, while relaxing, they can also work together to slow down the acceleration of global warming. In recent years, various countries have also tried their best to promote the public to buy electric vehicles, especially the major brands of electric vehicles have become a hot topic in recent years, but when many people drive electric vehicles, the shortage of charging piles will cause " Range anxiety" appears.

The above two issues have not been discussed in previous studies, so this study will study the impact of the public on the correlation between mileage anxiety and the rational behavior theory of low-carbon tourism, and propose the following three research hypotheses through literature collection: 1. The mileage of tourists Anxiety negatively affects the positive attitude of low-carbon tourism; Second, the positive attitude of tourists to low-carbon tourism positively affects the behavioral intention of low-carbon tourism; Third, the subjective norms of tourists positively affect the behavioral intention of low-carbon tourism. In the way of online questionnaire distribution, a total of 309 questionnaires were recovered, and the actual effective questionnaires were 308, and the statistical system analysis of SPSS22.0 was used, including: descriptive statistics, single factor variance analysis, independent t test, Pearson product difference correlation Analysis and regression analysis, after the results are analyzed.

Keywords: Range anxiety, low-carbon tourism, Theory of reasoned action

【N06】環境意識對低碳旅遊意圖影響之研究

^{1*}廖婉晴 ²李淑芳 ³王以莊

^{1*}僑光科技大學-企管系碩士生(臺中市西屯區僑光路 100 號, (04)2701-6855)

²僑光科技大學-企管系副教授(臺中市西屯區僑光路 100 號, (04)2701-6855)

³僑光科技大學-企管系副教授(臺中市西屯區僑光路 100 號, (04)2701-6855)

*r0985656568@gmail.com

摘要

隨著科技逐年進步,造成的環境汙染也越來越嚴重,造成的環境傷害太過嚴重,讓各個國家逐漸在重視環境保護的議題。則觀光旅遊產業是全世界最大的經濟活動,世界觀光組織曾統計過在 2008 年時觀光旅遊業所產生的溫室氣體排放量高達全球排放量的 5%,等於每個人只要旅遊一次就生產出高達 23 公斤以上的溫室氣體,另外進行旅遊當中,在食、衣、住、行、育、樂都會製造出大量二氧化碳,因此各國在觀光產業上逐漸重視及規劃要如何去做到節能減碳永續發展。目前各國與世界觀光組織都極力在推動以「低碳旅遊」進行觀光旅遊,鼓勵大眾在進行旅遊時以共乘或大眾運輸方式來有效降低碳排放量,在進行旅遊當中減少製造垃圾汙染及浪費。本研究為環境意識對低碳旅遊意圖影響,目的是探討民眾對環境意識、低碳旅遊態度及意圖的不同看法。

收集相關大量文獻進而提出下列三項假設:一、探討大眾對環境的意識對低碳旅遊態度的影響。二、探討大眾對低碳旅遊的態度對低碳旅遊的行為意圖的影響。三、探討大眾對環境的意識對低碳旅遊意圖的影響。

利用發放線上問卷對大眾進行調查,共收回有效問卷 303 份。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、單因子變異分析、獨立 t 檢定分析以及 Pearson 積差相關分析等進行資料比對分析。

關鍵字: 環境意識、低碳旅遊態度、低碳旅遊意圖

【N06】 Research on the impact of environmental awareness on low-carbon tourism intentions

^{1*} WAN-QING, LIAO、² SHU-FANG, LI、³ WANG, I-CHUANG

^{1*} Overseas Chinese University, Department of Business Administration,
(No. 100, Qiaoguang Road, Xitun District, Taichung City, (04)2701-6855)

² Overseas Chinese University, Department of Business Administration, Associate Professor
(No. 100, Qiaoguang Road, Xitun District, Taichung City, (04)2701-6855)

³ Overseas Chinese University, Department of Business Administration, Associate Professor
(No. 100, Qiaoguang Road, Xitun District, Taichung City, (04)2701-6855)

* r0985656568@gmail.com

ABSTRACT

With the advancement of technology each year, environmental pollution has become increasingly severe, causing significant environmental damage. As a result, countries around the world are gradually prioritizing environmental protection. Tourism is the largest economic activity in the world, and the World Tourism Organization estimated in 2008 that tourism produced 5% of global greenhouse gas emissions. This is equivalent to each person producing more than 23 kilograms of greenhouse gases with just one trip. Additionally, tourism activities generate a large amount of carbon dioxide in food, clothing, lodging, transportation, education, and recreation. Therefore, countries and the World Tourism Organization are actively promoting "low-carbon tourism" to achieve sustainable development through energy conservation and carbon reduction. The aim of this study is to explore the influence of environmental awareness on low-carbon tourism intentions, and to investigate public perceptions of environmental consciousness, low-carbon tourism attitudes, and intentions.

Based on extensive literature review, three hypotheses were proposed: (1) to examine the influence of public environmental consciousness on low-carbon tourism attitudes; (2) to investigate the impact of public low-carbon tourism attitudes on behavioral intentions; and (3) to explore the impact of public environmental consciousness on low-carbon tourism intentions.

An online survey was distributed to the public, and a total of 303 valid responses were collected. Statistical analysis was conducted using SPSS 24.0 statistical software, including descriptive statistics, regression analysis, one-way analysis of variance, independent t-test analysis, and Pearson's correlation analysis.

Keywords: *environmental awareness, low-carbon tourism attitudes, low-carbon tourism intentions.*

【N07】從體驗觀點探討消費者對精油的回購意願

李延熹¹ 陳文國² 蘇淑玲³

^{1,3} 朝陽科技大學

² 國立高雄科技大學

ariel3312@yahoo.com.tw

摘要

隨著精油市場的快速增長和個人精油的廣泛使用，精油受到愈來愈多人們的青睞、經濟效益逐漸攀升也創造出更多產品行銷模式。本研究整合 Krishna (2012)提出的「感官營銷」、Babin et al. (1994)所提出的兩項價值—「享樂價值」及「功利價值」的觀點，來探討消費者對精油的購買行為，而此購買行為包含是否再次購買。本研究以台灣有使用過精油的民眾為問卷調查的主要對象以獲得數量化的資訊。研究結論顯示，消費者透過感官體驗對享樂性價值和功利價值有正向影響。此外，當消費者獲得了對產品的享樂和功利價值後，對日後回購意願也有直接的影響。

關鍵字：感官、享樂價值、功利價值、回購意願

【N07】 Exploring Consumer Repurchase Intentions towards Essential Oils from an Experiential Perspective

Yen-Hsi Lee¹ Wen-Kuo Chen² Shu-Ling Su³

Chaoyang University of Technology

National Kaohsiung University of Science and Technology

ariel3312@yahoo.com.tw

Abstract

With the rapid growth of the essential oil market and the widespread use of personal essential oils, essential oils are favored by more and more people, the economic benefits are gradually rising, and more product marketing models have been created. This study integrated the theory of "sensory marketing," proposed by Krishna (2012), with the concepts of "hedonic value" and "utilitarian value," originally introduced by Babin et al. (1994), to explore consumers' purchasing behavior regarding essential oils, specifically with regards to whether or not they will repurchase the products. In this study, Taiwanese individuals who had used essential oils were the main subjects of the questionnaire survey to obtain quantitative information. The conclusion of the study showed that consumers have a positive impact on hedonic value and utilitarian value through sensory experiences. In addition, when consumers obtain the hedonic and utilitarian value of the products, it also has a direct impact on the repurchase intention in the future.

Keywords: Sensory, Hedonic Value, Utilitarian Value, Repurchase Intention

【N08】境外資金回流與利率能否影響台灣房地產交易行情

賴建樺

朝陽科技大學會計系(台中市豐原區大明路 218 號、0905519825)

z009321596@gmail.com

摘要

自 1970 年代，台灣經濟逐漸崛起，進而帶動房地產市場的發展。房地產既具有消費與投資的雙重功能，因此成為國人偏愛的資產類型。房地產的發展及房價波動對民眾的財富和生活產生重大影響。然而，自 2008 年全球金融危機以來，美國聯準會為刺激經濟而推動了多年的量化寬鬆政策，使得全球金融市場充斥著尋求投資機會的資金之際，前景被看好的國家成為這些資金的主要投資目標。這讓人不禁聯想到 2009 年台灣房價回穩，以及 2020 年新冠疫情爆發後，台灣情況相對穩定，吸引國外資金大量投入，房地產市場不跌反漲的趨勢，可能與這些資金有密切關聯。

本研究採用 EGARCH-M 模型進行分析。為了分析利率和境外資金回流對台灣房地產交易行情收益的主導作用，平均方程中包括了前 J 個月的滯後時間。將 Quandt-Andrews 結構性檢測房價的斷點設置為方差方程中的虛擬變量，它等於從斷點日期向前的單位，否則為零，用於分析利率和台灣房地產收益領先效應。

關鍵詞: 境外資金、利率、房地產交易。

【N08】 Do Interest Rate and Overseas Capital Inflow Affect Taiwan Real Estate Prices?

Jian-Hua Lai
Department of Accounting
Chaoyang University of Technology

ABSTRACT

Since the 1970s, Taiwan's economy has gradually risen, leading to the development of the real estate market. Real estate, with its dual functions of consumption and investment, has become a favored asset type among the people. The development of real estate and fluctuations in housing prices have significant impacts on people's wealth and daily lives. However, since the 2008 global financial crisis, the U.S. Federal Reserve has implemented years of quantitative easing policies to stimulate the economy. As a result, the global financial market has been flooded with funds seeking investment opportunities, and countries with promising prospects have become the primary investment targets for these funds. This inevitably brings to mind the stabilization of Taiwan's housing prices in 2009 and the trend of the real estate market rising rather than falling after the outbreak of the COVID-19 pandemic in 2020. Taiwan's relatively stable situation has attracted a large amount of foreign investment, which may be closely related to these funds.

This study employs the EGARCH-M model for analysis. To examine the leading effects of interest rates and the repatriation of foreign funds on Taiwan's real estate transaction market returns, the mean equation includes lagged times for the previous J months. The Quandt-Andrews structural breakpoint test for housing prices is set as a dummy variable in the variance equation, equal to the units forward from the breakpoint date and zero otherwise, to analyze the leading effects of interest rates and Taiwan's real estate returns.

Keywords: *foreign funds, interest rates, real estate transactions.*

【N09】以場景行銷價值探討線上購物平台持續使用意圖

陳文國^{*1} 林琇如^{*2} 林杏珍^{*3}

^{1*}國立高雄科技大學金融系（高雄市三民區建工路 415 號、(07)381-4526）

^{2*}朝陽科技大學應用英語系（台中市霧峰區吉峰東路 168 號、(04)-23323000）

^{3*}朝陽科技大學應用英語系（台中市霧峰區吉峰東路 168 號、(04)-23323000）

* shingjane0105@gmail.com

摘要

近幾年來，隨著科技的蓬勃發展，再加上新冠疫情的影響下，消費者購物習慣逐漸由實體購物轉至網路進行購物。這些知名的線上購物平台如：蝦皮、博客來網路書店、momo 購物網，在消費者頻繁網購的情況下，造成電子商務購物平台群雄爭霸的景況。本研究旨在探討電商平台的場景行銷、顧客的持續購買意圖之關聯性。以有使用過線上購物平台之消費者為主要的研究對象，透過問卷調查法發放 Google 表單，在社群平台以及通訊軟體上進行，並以 SEM 作為研究方法進行樣本分析。研究結果顯示，除了知覺價值與平台持續使用意圖無關之外，本研究提出的 8 個假說皆成立。總體而言，本研究之研究結果可以提供平台業者作為制定或是管理與消費者相關的策略時參考的依據，使其更了解消費者在經歷一連串場景行銷後所產生的應對策略。

關鍵字：網路購物平台、場景行銷價值、持續使用意圖。

【N09】 THE INFLUENCE OF CONTEXTUAL MARKETING VALUE ON CONTINUANCE INTENTION OF ONLINE SHOPPING PLATFORM

Wen Kuo, Chen ^{1*} Hsiu Ju, Lin ² Hsing Chen, Lin ³

^{1*} No. 415, Jiangong Rd., Sanmin Dist., Kaohsiung City

^{2*} No. 168 Jifeng E. Rd., Wufeng District, Taichung City

^{3*} No. 168 Jifeng E. Rd., Wufeng District, Taichung City

* shingjane0105@gmail.com

ABSTRACT

In recent years, with the blooming development of technology and the impact of Covid-19, consumers' shopping habits have gradually shifted from offline shopping platforms to online shopping platforms, such as Shopee, Books.com online bookstore, momoshop, etc. The frequent use of online shopping platform has resulted in a situation where e-commerce shopping platforms are competing for the leading position. This study aims to explore the relationship between the Contextual Marketing Value of the online shopping platforms and the customer's Continuance Intention. Taking consumers who have used online shopping platforms as the main research objects, Google forms are distributed through questionnaire surveys, conducted on social media and communication software, and SEM is used as a research method for sample analysis. The results of the study show that all the eight hypotheses proposed in this study are valid except that perceived value is not related to the intention to continually use the platform. Overall, the findings of this study can provide platform operators with a basis for reference when formulating or managing consumer-related strategies, enabling them to better understand consumers' coping strategies after experiencing a series of contextual marketing.

Keywords: *Online Shopping Platform, Contextual Marketing Value, Continuance Intention*

【N10】股權集中度對股票報酬率之影響-以航運業為例

楊維如¹ 裘晏誠^{2*}

¹ 朝陽科技大學會計系、臺中市霧峰區吉峰東路 168 號、(04)-23323000

^{2*} 朝陽科技大學會計系、臺中市霧峰區吉峰東路 168 號、0966870552
A651209411488@gmail.com

摘要

股權越集中的公司決策意見較為一致，且大股東為了保障自己的利益，會更積極的去參與公司的事務，降低股東與管理者之間的資訊不對稱，有利於公司的良好運轉，但若大股東的權力得不到牽制，決策過程缺乏民主，會因為大股東一人的決策而侵害公司價值，故使本研究想探討股權集中度的高低是否會影響股價報酬率。

因進出口貿易是台灣重要的經濟來源，然而，在疫情爆發前，全球的航運已經經歷了 10 年的景氣低迷，而 2020 年初爆發疫情，卻成為了海運業的轉捩點，因疫情歐美地區都發起居家上班上課措施，帶動「宅經濟」但有很多娛樂設施及辦公用電子及週邊產品都是亞洲製造，且尺寸較大，故必須依賴海運運輸，因此增加了貿易量。故本研究將探討股權集中度對股票報酬率之影響，本研究的所有樣本均取自於台灣經濟新報 TEJ 資料庫，研究期間自 2017 年至 2021 年，共計 5 年台灣上市與上櫃公司之資料進行實證分析。

航運業往往機構持股高度集中，導致股權集中度與股票收益負相關。實證證據表明，這一假設是正確的：所有權集中度越高，股票收益越低。

關鍵詞：股權集中度、股票報酬率、航運業

【N10】 The Effect Of Ownership Concentration On Stock Return—Evidence From Shipping Industry

YOUNG-WEI JU¹ Yan-Cheng Qiu^{2*}

¹ Professor, Department of Accounting, Chaoyang University of Technology

^{2*} Graduate Student, Department of Accounting, Chaoyang University of Technology
A651209411488@gmail.com

Abstract

Companies with more concentrated ownership tend to have more consistent decision-making opinions. Major shareholders, in order to protect their interests, are more active in participating in the company's affairs, reducing information asymmetry between shareholders and managers, and benefiting the company's good operation. However, if the power of major shareholders is not restrained, the decision-making process lacks democracy, and the company's value may be compromised by the decision of one major shareholder. Therefore, this study aims to explore whether the degree of equity concentration affects the stock price return.

As import and export trade is an important economic source in Taiwan, however, before the outbreak of the pandemic, the global shipping industry had experienced 10 years of sluggish business. In early 2020, the outbreak of the pandemic became a turning point for the shipping industry. The work-from-home policy in Europe and the United States drove the "stay-at-home economy," but many entertainment facilities and office-based electronic and peripheral products are manufactured in Asia and have larger sizes, requiring reliance on maritime transportation, thus increasing the volume of trade. Therefore, this study will explore the impact of equity concentration on stock returns. All samples in this study are taken from the Taiwan Economic Journal (TEJ) database. The research period is from 2017 to 2021, and empirical analysis is conducted on data from Taiwanese listed and over-the-counter companies for five years.

The shipping industry is often highly concentrated in institutional holdings, resulting in a negative correlation between ownership concentration and stock returns. Empirical evidence suggests that this assumption is correct: higher ownership concentration is associated with lower stock returns.

Keywords: *equity concentration, stock price return, shipping industry*

【N11】ESG 績效對公司財務績效及經營價值之影響-以臺灣為例

楊麗文¹ 王馨培^{2*}

¹朝陽科技大學會計系(所)助理教授(台中市東區旱溪西路一段 256 號、0935640813)

^{2*}朝陽科技大學會計系(所)研究生(台中市霧峰區吉峰東路 168 號、0983230240)

*k0983230@gmail.com

摘要

過去 CSR 並無一定衡量標準，使其難以量化對企業的價值評估，而 ESG 評級是由中立機構所推出，以企業之 Environmental 環境、Social 社會及 Governance 公司治理為評鑑基礎，雖然目前國際間並無規範統一的評鑑標準，但由中立機構所做出之評級較為客觀。因此，本研究以臺灣公司為樣本，ESG 績效取自 S&P Global ESG 及 MSCI ESG 二間 ESG 評級機構之資料，以 ROE 及 EPS 作為短期財務績效之變數；Tobin's Q 做為長期經營價值之變數，探討企業 ESG 評級與財務績效及經營價值之關聯，樣本期間為 2017 年至 2021 年共計 5 年，並排除金融產業樣本。

本研究實證結果發現 S&P-ESG 評級與 ROE 為負相關，與 EPS 為顯著負相關；MSCI-ESG 評級與 ROE 為不顯著正相關，與 EPS 為顯著負相關，結果顯示 ESG 績效對公司短期財務績效為負向關係。S&P-ESG 評級與 Tobin's Q 為顯著正相關；MSCI-ESG 評級與 Tobin's Q 為不顯著正相關，結果顯示 ESG 績效對公司長期經營價值為正向關係。

關鍵字：企業社會責任、ESG 績效、財務績效、經營價值。

【N11】 The Effect of ESG Performance on Financial Performance and Business Value - Evidence from Taiwan

Lee-Wen Yang¹ Hsin-Pei Wang^{2*}

¹ Assistant Professor, Department of Accounting , Chaoyang University of Technology

^{2*} Graduate Student, Department of Accounting, Chaoyang University of Technology
*k0983230@gmail.com

ABSTRACT

In the past, there was no standard measure for CSR, making it difficult to quantify its value to companies. ESG ratings, on the other hand, are based on the evaluation of a company's Environmental, Social, and Governance factors by neutral organizations. Although there is no standardized evaluation criteria internationally, ratings from neutral organizations are more objective. Therefore, this study used Taiwan companies as a sample and ESG performance data from two ESG rating agencies, S&P Global ESG and MSCI ESG. ROE and EPS were used as variables for short-term financial performance, and Tobin's Q was used as a variable for long-term business value. The study explored the relationship between a company's ESG rating and its financial performance and business value, with a sample period of five years from 2017 to 2021 and excluding the financial industry sample.

The empirical results of this study show that there is a negative correlation between S&P-ESG ratings and ROE and a significant negative correlation between S&P-ESG ratings and EPS. For MSCI-ESG ratings, there is a non-significant positive correlation with ROE and a significant negative correlation with EPS. The results suggest that ESG performance has a negative relationship with short-term financial performance. On the other hand, there is a significant positive correlation between S&P-ESG ratings and Tobin's Q, while there is a non-significant positive correlation between MSCI-ESG ratings and Tobin's Q. The results indicate that ESG performance has a positive relationship with long-term business value.

Keywords: *Corporate Social Responsibility · ESG Performance · Financial Performance · Business Value*

【N12】企業揭露 ESG 之得失—以台灣電子業為例

阮清萍 陳嘉琦*

朝陽科技大學會計系 助理教授(臺中市霧峰區吉峰東路 168 號、0911851328)

*朝陽科技大學會計系 碩士生(臺中市霧峰區吉峰東路 168 號、0985431559)

a0985431559@gmail.com

摘要

鑑於利益相關者越來越關注企業的 ESG 實踐，本文主要分析企業揭露 ESG 之得失。許多研究證實揭露 ESG，增加企業價值，提升品牌形象，助於員工生產力，減少政府的干預。在財務面上也有助於績效增加，但與營業成本實證分析非常少，因此將運用結構性改變非線性迴歸分析，以台灣電子產業的上市櫃公司為樣本，考慮 7 年（從 2015 年到 2021 年）的資料，本研究發現企業參與 ESG 對財務績效越好，但成本增加。企業碳排放強度越強，ESG 績效越差，對財務績效越不好，企業會為了減少碳排放量而增加更多成本，最後以得永續 100 強代表 ESG 績效越好，財務績效越好。因此研究結果支持 ESG 揭露，其協助提升財務績效。

關鍵詞：ESG、永續發展、台灣、財務績效、成本

【N12】 The Gains and Losses of Enterprises Disclosing ESG — Evidence from Taiwan's Electronics Industry

NGUYEN, THI THANH BINH, Chia-Chi, Chen*

Assistant Professor, Department of Accounting , Chaoyang University of Technology

* Graduate Student, Department of Accounting, Chaoyang University of Technology

*a0985431559@gmail.com

ABSTRACT

As stakeholders are paying more and more attention to corporate ESG practices, this study mainly analyzes the gains and losses of corporates that disclose their ESG. Many studies found that disclosing ESG can increase corporate value, enhance brand image, help employee productivity, and reduce government intervention. It also contributes to the increase in performance in the financial aspect, but there is very little empirical analysis focusing on operating costs. Therefore, nonlinear regression analysis with structural changes is applied to samples over 7 years (from 2015 to 2021) of listed companies in Taiwan's electronics industry. The empirical results find that the better the financial performance of companies participating in ESG, the higher their operating cost. The higher the carbon emission intensity, the worse the ESG performance is, and the worse the financial performance is. The enterprise should increase costs to reduce carbon emissions. Finally, the top 100 sustainable enterprises represent the better the ESG performance and the better the financial performance. The findings, therefore, support ESG disclosure, which helps improve financial performance.

Key word: *ESG* 、 *Sustainable development* 、 *Taiwan* 、 *Financial Performance* 、 *costs*

【N13】景氣循環與盈餘管理之關聯性

陳俊宏 李紹齊*

朝陽科技大學會計系 副教授 (台中市霧峰區吉峰東路 168 號、0981037961)

*朝陽科技大學會計系 碩士生 (台中市霧峰區吉峰東路 168 號、0981037961)

*eric0981037961@gmail.com

摘要

本研究旨在探討企業是否會隨著景氣循環進行盈餘管理，並推論景氣循環與企業進行盈餘操弄頻率與幅度以及期間重要性。由於企業往往會與公司經理人員簽訂薪酬契約，導致企業績效好壞決定了經理人員所能獲得最終報酬。本研究採取理論模型分析景氣循環下之盈餘管理，因此本研究成果如下：景氣波動所帶來衝擊會影響企業經營績效。企業於景氣收縮期，盈餘管理頻率與景氣擴張期會有顯著差異，並且景氣循環期間若越長，進行盈餘管理程度也越高，反之則越低。

關鍵字：景氣循環、盈餘平穩化、盈餘管理

【N13】 The Relationship Between Business Cycle and Earnings Management

Chun - Hung Chen, Shao-Qi, Li*
Chaoyang University of Technology
*eric0981037961@gmail.com

ABSTRACT

This paper investigates whether companies will carry out earnings management along with the business cycle and deduces the relationship between the business cycle and the number of times companies conduct earnings manipulation. The results of this study found that there is a significant difference between the number of earnings management during the business climate contraction period and the business climate expansion period, and the impact of business climate fluctuations affects corporate performance, and the longer the business climate cycle, the earnings management behaviour is also higher, and vice versa. This research provides the relationship between changes in management's earnings and the business cycle.

Keywords: Business cycle, Income smoothing, Earnings management

【N14】 S&P500 指數 ETF 投資策略應用探討

邱冠源¹ 林家樑²

僑光科技大學財務金融研究所(台中市西屯區僑光路 100 號、04-27016855)

僑光科技大學財務金融系(台中市西屯區僑光路 100 號、04-27016855)

jeff@ocu.edu.tw

摘要

本研究宗旨是探討使用 S&P 500 指數 SPY ETF 作為投資策略的應用。本研究收集了 SPY ETF 從 2021 年 7 月 1 日至 2023 年 1 月 31 日中的交易每日收盤價，資料來源取自於 Google，以 n 日計算出移動平均，如 20 日與 60 日等相關數據，包括 S&P 500 指數 SPY ETF 的交易每日調整後收盤價價格。研究結果顯示，對 S&P 500 指數 SPY ETF 使用 10 日極端乖離率法則作為投資策略可以取得良好的表現，並且與移動平均交叉法則做比較，有著較高的累積報酬率。此外，研究人員還進一步探討了使用不同的投資策略進行 S&P 500 指數 SPY ETF 投資的效果，包括利用 MA10 日、MA20 日、MA60 日移動平均黃金交叉、死亡交叉、來回交易等。結果表明，不同的投資策略會對 S&P 500 指數 SPY ETF 的累積報酬率產生不同的影響，投資者應根據自己的風險承受能力和投資目的來選擇最適合的投資策略。

關鍵字: S&P 500 指數、交叉法則、極端乖離率

【N14】 The Explore in Investment strategies of S&P 500 Index ETF

Chiu, KuanYuan¹ Lin, ChiaLiang

Graduate Program of Department of Finance, O.C.U.(100,Chiao Kwang Rd., Taichung)

Department of Finance, O.C.U. (100,Chiao Kwang Rd., Taichung)

jeff@ocu.edu.tw

Abstract

This study aims to discuss the investment strategies of the ETF of S&P 500 index, SPY ETF. This study collected daily close price from Sep. 1st, 2021 to Jan. 1st, 2023, sourced from Google. Based on the collected data, the study computed MA10, MA20, MA60, and corresponding deviation ratios. The empirical results indicate that the strategy induced from 10 day extreme deviation performs higher cumulative returns than cross rules. Meantime, different strategies exhibit different returns. Hence, investors should choose more optimal strategy according risk tolerance.

Keywords : *S&P 500 index, cross rule, extreme deviation*

【N15】台籍幹部工作轉換適應度之研究

梁世沛^{1*}李淑芳²

^{1*}僑光科技大學企業管理系(台中市僑光路 100 號、0955596696)

²僑光科技大學企業管理系(台中市僑光路 100 號、0427016855 轉 7574)

* s.p.liang0516@icloud.com

摘要

自台灣開放西進投資中國且近年來因中國大陸經濟的蓬勃發展，吸引了大量台籍人士前往中國工作，前進中國工作的台籍幹部年年增加，而在中國的台籍幹部到中國後對於自己的職涯工作規畫是一個很重要的議題，本研究旨在探討在中國工作的台灣人在中國面臨工作轉換時考慮的因素及其工作轉換後的適應度情況，研究的結果對在中國工作的台籍幹部面臨工作轉換時提供了一些有價值的參考，以幫助他們更好地進行工作轉換和適應。

研究中邀請 7 位平均年紀 50 歲，在中國工作平均年資 12 年以上的台籍幹部，目前工作轉換後至少有 2 年以上的工作經驗，進行個別訪談。訪談內容主要包括參與者在工作轉換前後的工作情況、面臨工作轉換時考慮的因素、工作轉換後的感想、對接受外派及在中國工作轉換的台籍幹部之建議等面向進行深度訪談。研究結果顯示，受訪者普遍在工作轉換過程會考慮比接受外派時更多因素，包或薪資、工作適應、工作環境、文化衝擊、工作地點、未來發展性、家庭因素、工作價值觀等等，工作轉換後雖然會有遇到許多困難，但大多數人仍能夠在工作轉換後適應良好並接受新工作。研究發現，薪資是台籍幹部接受外派及工作轉換時最主要的考量因素，每一位受訪者接受外派後的薪資均較台灣高，亦足夠照顧家庭。個人工作專長和家庭因素對於適應度也有顯著影響。特別是工作類型如能符合自己的專長，工作地點則不限於在中國或台灣，工作轉換過程如能獲得家人支持，對於新工作環境的適應度更令人滿足。此外，研究還發現，工作環境和工作過程的情緒智商會影響適應度，公司員工相處融洽與否對其工作轉換適應度亦有顯著影響。相對於因工作轉換後選擇返台工作者，繼續留在中國工作的適應度會較低。受訪者普遍認為薪資及家庭因素對工作轉換適應度的影響非常重要，且需要一定的時間溝通和努力來適應工作轉換的過程。對於考慮接受外派的台籍幹部，受訪者給予的建議大多認為需有自己的專長且和家人討論並得到支持。如果在中國面臨需工作轉換時，受訪者的建議大多是薪資及自身專業考量，且需得到家人的支持也是重要因素。

關鍵字：工作轉換、工作適應、文化衝擊、工作價值觀、情緒智商

【N15】 THE RESEARCH ON TAIWANESE ADMINISTRATORS IN CHINA ADAPT TO JOB TRANSLATION

Liang,Shih-Pei^{1*} Su-Fang Lee²

^{1*} Department of Information Technology, Overseas Chinese University

² Department of Information Technology, Overseas Chinese University

* s.p.liang0516@icloud.com

ABSTRACT

Taiwan opened up investments in China, and in recent years, due to the booming economy in mainland China, a large number of Taiwanese people have gone to work in China. The number of Taiwanese executives working in China increases every year. After arriving in China, the career and job planning of Taiwanese executives is an important issue. This study aims to explore the factors considered by Taiwanese people working in China when facing job transitions and their adaptability after job transitions. The results of the study provide valuable references for Taiwanese executives working in China when facing job transitions, helping them better adapt to their new jobs.

The study invited 7 Taiwanese executives, with an average age of 50 years old, who had worked in China for an average of 12 years or more. These executives had at least 2 years of work experience after their job transition, and individual interviews were conducted. The interview mainly covered the participants' job situations before and after the transition, factors considered during the job transition, impressions after the transition, and advice for Taiwanese executives who accept expatriate assignments or job transitions in China. The study found that during the job transition, the interviewees considered more factors than when accepting an expatriate assignment, such as salary, job adaptation, working environment, cultural impact, work location, future development, family factors, and work values. Although most people encountered many difficulties after the job transition, they were still able to adapt well and accept their new jobs. The study found that salary was the most important consideration for Taiwanese executives when accepting expatriate assignments or job transitions. Each interviewee had a higher salary after accepting the expatriate assignment, which was sufficient to take care of their families. Personal work expertise and family factors also had a significant impact on adaptability. In particular, if the job type matched their expertise and the family supported the job transition process, the adaptation to the new work environment was more satisfying. In addition, the study found that emotional intelligence in the work environment and work processes would affect adaptability, and whether the employees got along well with each other also had a significant impact on their job transition adaptability. Compared with those who chose to return to Taiwan after the job transition, those who continued to work in China had lower adaptability. The interviewees generally believed that salary and family factors were crucial to job transition adaptability, and it took a certain amount of time, communication, and effort to adapt to the job transition process. For Taiwanese executives considering expatriate assignments, most interviewees advised them to have their own expertise and discuss it with their family to get their support. If facing a job transition in China, most interviewees advised to consider salary and professional expertise, and the support of family was also an important factor..

Keywords: *Job transition. Job adaptation. Culture shock. Work values. Emotional intelligence*

【N16】美國基準利率變動對比台灣指數及金融保險類指數的影響

林展安¹ 林家樑² 張倉耀³

¹ 僑光科技大學財務金融研究所(台中市西屯區僑光路 100 號、04-27016855)

^{2,3} 僑光科技大學財務金融系(台中市西屯區僑光路 100 號、04-27016855)

jeff@ocu.edu.tw

摘要

本研究旨在探討美國基準利率變動對台灣加權指數與金融保險類指數的影響，並利用事件研究法分析 2022 年 1 月 1 日至 2022 年 12 月 31 日期間，美國聯邦基金利率、台灣加權指數及台灣金融保險類指數之間的關聯性。實證結果指出，當美國聯準會宣告調升基準利率時，對於台灣加權指數與金融保險指數產生不一樣的影響。就台灣加權指數大都產生負向衝擊，然而對金融保險指數便是產生不一致影響效果。同時，以累積異常報酬指出美國聯準會的緊縮政策對於台灣加權指數與金融保險指數大都負向累積效果。這些結果對於投資者和金融機構做出相關決策時，提供了實質的參考依據。

關鍵詞：貨幣政策、台灣加權指數、金融保險指數、事件研究法

【N16】 The impact of changes in US benchmark interest rates on Taiwan's stock index and financial insurance index.

LIN,CHAN-AN¹ Lin,Chia-Liang² Chang,Tsang-Yao³

¹Graduate Program of Department of Finance, O.C.U.(100,Chiao Kwang Rd., Taichung)

^{2,3}Department of Finance, O.C.U. (100,Chiao Kwang Rd., Taichung)

jeff@ocu.edu.tw

Abstract

The purpose of this study is to explore the impact of changes in the U.S. benchmark interest rate on Taiwan stock index and financial and insurance index. Hence, this study employs the method of event study to investigate whether the lifts of the U.S. federal fund rates would impact Taiwan stock index and financial index during the period from January 1, 2022 to December 31, 2022. The empirical results indicate that the lifts of U.S. federal fund rate could have different impacts on both indexes. The announcements of Fed (Federal Reserve Board) tighten monetary policy negatively impact on Taiwan stock index. However, the announcements of the federal fund rate lifts exhibit inconsistent effects on Taiwan financial and stock index. According to the results of cumulative abnormal returns, at the same time, the results point out that the tighten policy of the US Federal Reserve has negative cumulative effects on both index. These results provide a substantial reference for investors and financial institutions to make relevant decisions.

Keywords: *monetary policy, Taiwan stock index, financial and insurance index, the method of event study*

【N17】藝文餐廳創新商業模式之多重個案研究

莊淑婷¹ 許華偉^{2*} 侯國隆³

¹ 僑光科技大學財務金融管理系副教授

² 僑光科技大學企業管理系碩士班

³ 僑光科技大學企業管理系教授

* eddy777taiwan@gmail.com

摘要

近年來，許多業者將藝術文化元素融入餐廳空間以作為增值策略。這些藝文餐廳以不同的商業模式作為經營策略，希望透過增加餐廳的特色來增加餐廳的營業額和利潤。藝文餐廳安排不同主題的展演與活動，使顧客能夠獲得餐食與服務以外的美學體驗。以藝文為主題的餐廳日益受到歡迎，成功案例也越來越多。本研究主要目的是透過深入訪談經營者，探討業者的商業模式經營策略，經營動機和理念。

然而，在2020年爆發的 covid19 疫情中，許多餐廳也遭受不同程度的影響，導致一些餐廳倒閉。因此，本研究亦希望透過與經營者訪談，深入了解這些藝文餐廳在疫情下遇到的困難以及他們如何應對這次世紀疫情。

本研究將援引 Osterwalder & Pigneur (2010) 提出的「商業模式圖」，探討在 covid19 疫情下，藝文餐廳如何運作並創造效益。本研究將透過質性研究-訪談法，探究台灣藝文餐廳的經營面向，瞭解業者經營的過程及經營策略的運用。

本研究結果可作為業者的參考，了解不同商業模式下的藝文餐廳的經營現況和困難。在實訪多個文創區的過程中，許多獨特的藝文餐廳在餐飲業一片倒閉潮下生存下來，因此本研究也希望能夠了解更多以不同商業模式經營的藝文餐廳在突然疫情的衝擊下如何生存的情況。

關鍵字：藝文餐廳、商業模式、質性研究、訪談法

【N17】 A Multiple-Case Study on Innovative Business Models of Art Restaurants

Shu-Ting Chuang¹ Eddy Hsu^{2*} Kuo-Lung Hou³

¹Associate Professor, Department of Finance, Overseas Chinese University

² Graduate Student, Department of Business Administration, Overseas Chinese University

** eddy777taiwan@gmail.com

³Professor, Department of Business Administration, Overseas Chinese University

ABSTRACT

In recent years, many restaurant operators have incorporated elements of art and culture into their spaces as value-added strategy. These art restaurants operate under different business models as part of their management strategy, hoping to increase their revenue and profit by adding unique features to their restaurants. Art restaurants organize exhibitions and events with different themes to provide customers with aesthetic experiences beyond just food and service. These themed restaurants are becoming increasingly popular, and there are more and more success stories. The main purpose of this study is to explore the business models, management strategies, and motivations behind these operators through in-depth interviews.

However, in the COVID-19 pandemic that broke out in 2020, many restaurants suffered varying degrees of impact, leading to some closures. Therefore, this study also aims to gain insights into the difficulties faced by these art restaurants during the pandemic and how they responded to this unprecedented crisis through interviews with operators. This study will reference the “Business Model Canvas” proposed by Osterwalder & Pigneur (2010) to investigate how art restaurants operate and create benefits under the COVID-19 pandemic. Through qualitative research and the interview method, this study will explore the management aspects of Taiwan’s art restaurants, to understand the operators’ management processes and the application of management strategies.

The results of this study can serve as a reference for operators to understand the current situation and difficulties faced by art restaurants operating under different business models. During the fieldwork in various cultural and creative districts, many unique art restaurants survived the wave of restaurant closures in the food and beverage industry. Therefore, this study also hopes to gain a better understanding of the situation for art restaurants operating under different business models and how they survived the sudden impact of the pandemic.

Keywords: *art restaurants, Business Model, qualitative research, interview method*

【N18】百貨公司服務品質、顧客滿意度、顧客忠誠度之分析研究— 以台中地區為例

張祐綾 王以莊 何舒毅

僑光科技大學(台中市西屯區僑光路 100 號、0979182766)

僑光科技大學(台中市西屯區僑光路 100 號、04-2701-6855#2232)

僑光科技大學(台中市西屯區僑光路 100 號、04-2701-6855#7739)

crystal06230530@gmail.com

摘要

隨著台灣百貨公司蓬勃發展，市場密度逐漸增加，競爭程度也日趨激烈；同時消費者的生活水準也逐漸提升、收入提高，過去消費者到百貨公司多半都是單純的消費購物；現如今百貨公司成為大部分民眾不可或缺的購物、休憩的場所，因此消費者對於百貨公司的服務品質、滿意度、忠誠度也逐漸開始影響百貨公司的收益多寡。另外，消費者在購買商品時，除了考慮產品的實體品質之外，對於無形中的服務品質也是越來越重視，服務品質往往是決定顧客滿意度、忠誠度的最大依據。本研究將針對百貨公司服務品質、顧客滿意度、顧客忠誠度進行探討。

本研究採用問卷調查法進行研究，以非隨機抽樣的便利抽樣方法進行，針對台中百貨公司的消費者為研究對象，總共回收 225 份問卷，剔除無消費過的無效問卷 16 份，有效問卷共 209 份，有效問卷回收率 90%，並以 SPSS 統計軟體進行分析。

研究結果顯示，消費者對於服務品質是相對敏感，經營者需要好好維持高品質的服務態度，才不會讓消費者在購物過程因為服務不周到產生不佳的觀感。

關鍵字：服務品質、顧客滿意度、顧客忠誠度、百貨公司

【N18】 The Study of the Relationship between Service Quality, Customer Satisfaction, Customer Loyalty – Taichung Area as Example

CHANG, YOU-LING WANG, I-CHUANG HO, SHU-YI

Overseas Chinese University(100, Chiao Kwang Rd., Taichung 40721, 0979182766)
Overseas Chinese University(100, Chiao Kwang Rd., Taichung 40721, 04-2701-6855#2232)
Overseas Chinese University(100, Chiao Kwang Rd., Taichung 40721, 04-2701-6855#7739)
cystal06230530@gmail.com

ABSTRACT

With the vigorous development of Taiwanese department stores, the market density has gradually increased, and the degree of competition has become increasingly fierce; At the same time, consumers' living standards have gradually improved, incomes have increased, and in the past, most consumers went to department stores for simple consumption. Nowadays, department stores have become an indispensable place for shopping and rest for most people, so consumers' service quality, satisfaction and loyalty to department stores have gradually begun to affect the income of department stores. In addition, when consumers purchase goods, in addition to considering the physical quality of the product, they are also paying more and more attention to the invisible service quality, and service quality is often the biggest basis for determining customer satisfaction and loyalty. This research will focus on the service quality, customer satisfaction, and customer loyalty of department stores.

In this study, a total of 225 questionnaires were collected for consumers of Taichung Department Store, 16 invalid questionnaires without consumption, a total of 209 valid questionnaires were extracted, and the recovery rate of valid questionnaires was 90%, and SPSS statistical software was used for analysis.

The results show that consumers are relatively sensitive to service quality, and operators need to maintain a high-quality service attitude so as not to make consumers feel bad during the shopping process due to poor service.

Keywords : *service quality, customer satisfaction, customer loyalty, department stores*

【N19】環境氣氛、服務品質、滿意度對購買意圖影響之研究- 以咖啡店為例

吳芳紘^{1*} 李淑芳²

^{1*} 僑光科技大學企業管理系研究生

² 僑光科技大學企業管理系副教授

*a0981027688@gmail.com

摘要

隨著咖啡文化的盛行，人手一杯咖啡。台灣咖啡產業發展相當迅速，無論大型企業或小商人均長期看好這龐大的「黑金商機」。本研究主要探討消費者在選擇咖啡店時透過自身對咖啡店的環境氣氛和服務品質的感受對滿意度與購買意圖之間的影響。本研究透過網路發放問卷調查方式，共蒐集 341 份有效問卷，運用 SPSS 軟體進行統計分析；並以多元迴歸分析進行假設驗證。研究結果顯示：（1）咖啡店的環境氣氛對滿意度有正向影響；（2）咖啡店的服務品質對滿意度有正向影響；（3）咖啡店的滿意度對購買意圖有正向影響。最後，針對上述研究結果，本研究將提出管理意涵與未來研究建議方向，做為咖啡店業者在營運規範制定上的參考。

關鍵字：環境氣氛、服務品質、滿意度、購買意圖

【N19】 A Study on the Influence of Atmosphere, Service Quality and Satisfaction on Purchase Intention-Taking an Coffee Shop as an Example

Fang-Yuan Wu^{1*} Shu-Fang Li²

^{1*} Graduate student, Department of Business Administration, Overseas Chinese University

² Associate Professor, Department of Business Administration, Overseas Chinese University

*a0981027688@gmail.com

ABSTRACT

With the prevalence of coffee culture, everyone has a cup of coffee. Taiwan's coffee industry is developing very rapidly. Both large enterprises and small businessmen are optimistic about this huge "black gold business opportunity" for a long time. This study mainly explores the influence of consumers' satisfaction and purchase intention through their own feelings about the environment atmosphere and service quality of coffee shops when they choose coffee shops. In this study, a total of 341 valid questionnaires were collected through the Internet, and SPSS software was used for statistical analysis; multiple regression analysis was used for hypothesis verification. The research results show that: (1) The environmental atmosphere of the coffee shop has a positive impact on the satisfaction; (2) The service quality of the coffee shop has a positive impact on the satisfaction; (3) The satisfaction of the coffee shop has a positive impact on the purchase intention. Influence. Finally, based on the above research results, this study will propose management implications and future research recommendations, as a reference for coffee shop operators in formulating operating regulations.

Keywords: *Atmosphere* ∙ *Service Quality* ∙ *Satisfaction* ∙ *Purchase Intention*

【N20】轉課堂融入心智圖對管理學學習成效

田麗珠¹ 李麗澤^{2*}

¹ 僑光科技大學國際貿易系（台中市僑光路 100 號、04-27016855-7744）

^{2*} 僑光科技大學行銷與流通管理系（台中市僑光路 100 號、04-27016855-7667）

* leelitze@ocu.edu.tw

摘要

本研究旨在整合翻轉課堂與心智圖的教學策略對於學生修習管理學之學習成效，是否有所助益。本研究採用準實驗設計法，比較兩班之教學策略：一班採用傳統翻轉課堂教學；一班採用翻轉課堂與心智圖教學。教學實驗期間為 18 週，正式教學實驗為 9 週，每週 3 小時，共 27 小時。參與對象為台灣中部某私立科技大學國貿系兩個班級的學生共計 110 位。資料分析包含單因子共變數、成對樣本 t 考驗等方法。

關鍵字： 翻轉課堂、心智圖、學習成效

【N20】 THE EFFECT ON MANAGEMENT LEARNING EFFECTIVENESS BY INTEGRATING FLIPPED CLASSROOM WITH MIND MAP

LiChu, Tien¹ Litze Lee^{2*}

¹ Department of International Trade, Overseas Chinese University,

^{2*} Department of Marketing and Distribution Management, Overseas Chinese University,

* leelite@ocu.edu.tw

ABSTRACT

The purpose of this study is to explore whether flipped classroom and mind map teaching strategies are helpful to students' effects in learning management. This study uses a quasi-experimental design method to compare the teaching strategies of two classes: one class uses traditional flipped classroom teaching; the other uses flipped classroom and mind map teaching. The teaching experiment period is 9 weeks, 3 hours a week. Participants are 110 students in two classes from the Department of International Trade of a private university in central Taiwan. Data analysis methods include one-way ANOVA, paired sample t-test.

Keywords: *flipped classroom . mind map, learning effectiveness*

【N21】電商平台消費者對企業社會責任認知之研究-以蝦皮購物為例

莊淑婷¹ 蔡昀芝^{2*} 侯國隆³

¹ 僑光科技大學財務金融管理系副教授

² 僑光科技大學企業管理系碩士班

³ 僑光科技大學企業管理系教授

*water0749@yahoo.com.tw

摘要

企業社會責任 (Corporate Social Responsibility, CSR) 的相關議題日趨受到重視，企業紛紛以不同的方式善盡社會責任，消費者亦感知到企業社會責任的重要，而將其視為制定購買決策的重要指標之一。因此理解消費者所認知的企業對社會責任及企業善盡社會責任狀況，進而其對企業產生正面印象則是企業須關切的課題。

本研究針對蝦皮購物進行實證分析，探討消費者對企業實行經濟責任、法律責任、道德責任、慈善責任等各種社會責任方案的知覺，運用線上問卷調查蝦皮購物之電商平台消費者對該公司企業社會責任認知之反應，透過重要性—成效性分析，得知蝦皮拍賣亟需改造之服務項目。共回收 317 份有效問卷，研究結果發現，「達成企業倫理原則」及「進行長期策略規劃使企業能永續經營」等 2 個企業社會責任項目是蝦皮購物迫切需要改善的項目。

關鍵字：蝦皮購物、企業社會責任、重要-成效性分析法

【N21】 Research on Consumers' Cognition of Corporate Social Responsibility - A Study of Shopee

Shu-Ting Chuang¹ Yun-Chih Tsai^{2*} Kuo-Lung Hou³

¹Associate Professor, Department of Finance, Overseas Chinese University

² Graduate Student, Department of Business Administration, Overseas Chinese University

³ Professor, Department of Business Administration, Overseas Chinese University

*water0749@yahoo.com.tw

ABSTRACT

Issues related to Corporate Social Responsibility (CSR) are getting more and more attention. Companies are fulfilling their social responsibilities in different ways. Consumers also perceive the importance of corporate social responsibility and regard it as an important indicator in making purchase decisions. Therefore, understanding consumers' awareness of corporate social responsibility and fulfillment of corporate social responsibility, so as to create a positive impression of the company is a topic that companies must pay attention to.

This study conducts an empirical analysis on Shopee Shopping, and explores consumers' perceptions of companies implementing various social responsibility programs such as economic responsibility, legal responsibility, moral responsibility, and charitable responsibility. Response to social responsibility cognition, through the importance-effectiveness analysis, we know the service items that Shopee Auction urgently needs to reform. A total of 317 valid questionnaires were collected. The results of the study found that the two corporate social responsibility items of "achieve the principles of corporate ethics" and "conduct long-term strategic planning to ensure the sustainable operation of the enterprise" are items that Shopee urgently needs to improve.

Keywords: *Shopee Auction, corporate social responsibility, importance-effectiveness analysis*

【N22】技專校院校外實習對工作價值觀之研究

林安安

僑光科技大學(台中市西屯區僑光路 100 號、0918991739)

qooqoo5125@yahoo.com.tw

摘要

校外實習課程是為了讓學生能夠在學期間了解業界實際運行，落實理論與實務結合，並期望學生能具備進入職場的能力。本研究目的主要探討技專校院校外實習對社會支持、工作價值觀、實習滿意度三者構面之認知、差異、相關與預測效果。

關鍵字：對社會支持、工作價值觀、實習滿意度。

【N22】 Research on Work Values of Off-campus Internships in Technical Colleges

LIN ANAN

Overseas Chinese University (台中市西屯區僑光路 100 號、0918991739)

qooqoo5125@yahoo.com.tw

ABSTRACT

The purpose of the off-campus internship course is to enable students to understand the actual operation of the industry during their studies, to implement the combination of theory and practice, and to expect students to have the ability to enter the workplace. The purpose of this study is to explore the cognition, difference, correlation and predictive effect of off-campus internships in technical colleges on social support, work values, and internship satisfaction.

***keywords:** Satisfaction with social support, work values, and internship*

【N23】財務狀況與公司治理對企業社會責任之研究

葉金標¹ 施程錫²

¹ 僑光科技大學(台中市僑光路 100 號、04-27016855#7631)

² 僑光科技大學(台中市僑光路 100 號、0976-155106)

biaun@ocu.edu.tw

摘要

本研究以分析企業社會責任(Corporate Social Responsibility,CSR)與財務指標及公司治理之間關聯，研究期間自 2016 年至 2021 年間，運用 CSR 中一項重要衡量指標「社會投資報酬率(Social Return on Investment,SROI)」代替 CSR 作為依變數，並在財務基礎及公司治理裡各挑選 4 個變數為自變數，分別為營業收入淨額、Tobin'sQ、ROA、ROE、女性獨董人數、獨立董事人數、本國其他法人(人數)以及本國公司法人(人數)進行迴歸分析，探討各自變項與 SROI 之相關性以及影響性，研究結果得出以下結論。

經實證結果顯示，SROI 與營業收入淨額、Tobin'sQ、ROA、ROE 與本國公司法人(人數)皆呈不顯著關係，表示營業收入淨額、Tobin'sQ、ROA、ROE 及本國公司法人(人數)變動對於 SROI 不會有任何影響；SROI 與女性獨董人數呈正向顯著關係，表示女性獨董越多，越能推動企業投入資源在社會投資上進而提升 SROI；SROI 與獨立董事人數呈正向顯著關係，表示獨立董事越多，越能推動企業投入資源在社會投資上進而提升 SROI；本國其他法人(人數)為負向關係，表示投資人仍然傾向利益最大化，而不願投入更多資源在社會責任上進而降低 SROI。

關鍵字：社會責任、投資報酬率、公司治理

【N23】 Research on Financial Status and Corporate Governance to Corporate Social Responsibility

Yeh Chin-Piao¹ Shi Cheng-Der²

¹ Overseas Chinese University(No. 100, Chiao Kwang Rd, Taichung 、04-27016855#7631)

² Overseas Chinese University(No. 100, Chiao Kwang Rd, Taichung 、0976-155106)

biaun@ocu.edu.tw

Abstract

This study analyzes the relationship between Corporate Social Responsibility(CSR) and financial indicators and corporate governance. Social Return on Investment(SROI) instead of CSR as the dependent variable, and 4 variables were selected as independent variables in the financial basis and corporate governance, respectively, net operating income, Tobin'sQ, ROA, ROE, number of female independent directors, independent directors Regression analysis was performed on the number of people, other domestic legal persons (number) and domestic company legal persons (number) to explore the correlation and influence of each variable and SROI. The research results draw the following conclusions.

The empirical results show that there is no significant relationship between SROI and net operating income, Tobin'sQ, ROA, ROE and domestic corporate legal persons (number), which means that net operating income, Tobin'sQ, ROA, ROE and domestic corporate legal persons ((Number) changes will not have any impact on SROI; SROI has a positive and significant relationship with the number of female independent directors, indicating that the more female independent directors, the more the company can invest resources in social investment to improve SROI; SROI is positively related to the number of independent directors Significant relationship, indicating that the more independent directors, the more the company can invest resources in social investment and thus improve SROI; other legal persons (number) in the country have a negative relationship, indicating that investors still tend to maximize benefits and are unwilling to invest more resources Reduce SROI in terms of social responsibility.

Keywords: *CSR, SROI, Corporate governance*

【N24】由 COVID-19 疫情看護理管理-以中部某醫院為例

洪少慧^{1*} 葉春淵² 何舒毅³

^{1*} 僑光科技大學企業管理系研究生

² 僑光科技大學國際貿易系教授

³ 僑光科技大學企業管理系助理教授

*terrissa_0329@yahoo.com.tw

摘要

2019 年 COVID-19 疫情衝擊著全世界，影響最直接的除了人民的日常生活之外，首當其衝的應屬醫療產業了。而疫情期間醫療量能的暴增、傳染途徑的不明、住院病人陪探病原則的嚴謹、職場防疫物資的不足、護理人員對薪資福利的期待、民眾對醫護工作環境傳染風險的恐懼，皆衝擊著護理人員對工作的滿足及留任的意願。本研究主要探討在疫情影響之下，護理主管運用護理管理的能力，除了向下管理之外，更須向上管理，透過組織的回應管理，共同創造價值與成效，以達醫院正向營運之目的。本研究採質性研究方法，透過訪談探討在 COVID-19 疫情衝擊之下複雜的護理管理現象，以期在未來能對醫療產業有微薄蟬翼之貢獻。

關鍵字：COVID-19、工作滿足、組織回應管理、價值創造與成效。

【N24】 An Example in Central Taiwan for the Nursing Management from the Perspective of the COVID-19 Epidemic

Shao-Hui Hung^{1*} Chun -Yuan Yeh² Shu-Yi Ho³

^{1*} Graduate student, Department of Business Administration, Overseas Chinese University

² Professor, Department of International Trade, Overseas Chinese University

³ Assistant Professor, Department of Business Administration, Overseas Chinese University

*terrissa_0329@yahoo.com.tw

ABSTRACT

In 2019, the COVID-19 epidemic has impacted the world. Some of the most direct impacts are on people's daily life and the medical industry. During the epidemic period, the sudden increase of medical capacity, the unknown route of infection, the rigorous principle of accompanying inpatients to visit patients, the shortage of epidemic prevention materials in the workplace, the expectations of nursing staff for salaries and welfare, and the public's fear of the risk of infection in the medical and nursing workplace are all factors in the epidemic. All impact their job satisfaction and willingness to stay in the job. This study mainly discusses the ability of nursing supervisors to use nursing management under the influence of the epidemic. The joint value creation and effectiveness should be required of downward and upward management of the organization, so as to achieve the purpose of positive operation of the hospital. The method of qualitative research such as the interview is adopted to explore the complicated nursing management phenomenon under the impact of COVID-19 epidemic, with a view to making a contribution to the medical industry in the future.

Keywords: *COVID-19, job satisfaction, organizational response management, value creation and effectiveness*

【N25】以現股當沖標的建構投資組合

黃淑評^{1*} 賴弘程² 傅秀仁³

^{1*} 僑光科技大學企業管理系(台中市僑光路 100 號、0427016855 轉 1436)

² 僑光科技大學財務金融系(台中市僑光路 100 號、0427016855 轉 1404)

³ 僑光科技大學企業管理系(台中市僑光路 100 號、0427016855 轉 1506)

*hping@ocu.edu.tw

摘要

開放現股當沖為台灣股市蓬勃發展的重要推手，而另一個政策即是 2017 年 4 月由立法院三讀通過，當日沖銷交易稅減半至百分之 1.5，此政策讓股市成交量也倍數成長。本研究資料取自台灣經濟新報資料庫(TEJ)，以普通股為研究對象，資料期間為 2019 至 2022 年共 977 個交易日，針對現股當沖交易實施後，以當沖成交量(張數)排名來判斷是否為價格的先行指標，以每日成交張數排名前五名建構投資組合，再進一步依產業類別計算勝率，探討當沖成交量增加是否能提高投資組合報酬率。研究結果顯示，依現股當沖成交量建構投資組合，除了可以降低股票獨特性風險外，進而提高股票報酬率，更促進股市量能提升，達到預期效果。

關鍵字：現股當沖、投資組合、股票報酬率。

【N25】 Use Day Trading Information to Construct Portfolio

HUANG,SHU-PING ^{1*} LAI,HUNG-CHENG ² FU,HSIU-JEN ³

^{1*} Department of Business Administration, Overseas Chinese University

² Department of Finance, Overseas Chinese University

³ Department of Business Administration, Overseas Chinese University

* hping@ocu.edu.tw

ABSTRACT

Opening up Day Trading is an important policy for the vigorous development of Taiwan's stock market. Another policy was passed by the Legislative Yuan in April 2017. The Day Trading transaction tax was halved to 1.5 per thousand. This policy also doubled the stock market trading volume. The data of this study are taken from the database of Taiwan Economic News(TEJ), and the research object is common stocks. The data period covers 977 trading days from 2019 to 2022, the year following the implementation of the tax reduction policy.". The ranking of trading volume (number of shares) is used to determine whether it is a leading indicator of price. The top five portfolios are ranked by the number of daily trading volumes, and the winning rate is further calculated by industry category to explore whether the increase in Day Trading trading volume can improve Portfolio Stock Market Returns. The research results show that Use Day Trading Information to Construct Portfolio, in addition to reducing the risk of uniqueness of stocks, and then Stock Market Returns, can promote the increase of stock market volume and achieve the expected effect.

Keywords: *Day Trading, Portfolio, Stock Market Returns*

【N26】自助旅遊對消費環境友善程度研究分析－以臺中市為例

傅秀仁¹ 黃珮淇^{2*}

¹ 僑光科技大學企業管理系副教授

^{2*} 僑光科技大學企業管理系研究生

* aki68@ocu.edu.tw

摘要

自助旅遊是一種具冒險性的生活型態，往往令人有對未知環境的探索及驚豔，也隨著交通便利與資訊科技的發展，自助旅遊的人數逐年攀升，一趟自助旅行雖然充滿獨特，但須付出心力規劃行程。臺中四季氣候宜人，為中臺灣政治、經濟、交通、文化樞紐，觀光資源得天獨厚。回顧 109 年，新型冠狀病毒（COVID-19）疫情爆發以來，雖然外國旅遊人數大幅度減少，讓國內旅遊市場逐漸轉變以國內遊客為主，但也於年中，因為疫情趨緩之際，逐漸開放國門，大力振興觀光旅遊，建立安心旅遊環境，更由於網路旅遊資訊的便利，大幅提昇從事遊客從事自助旅遊的動機，故在臺中從事觀光旅遊的人次仍維持成長。因此，本研究目的以計畫行為理論為基礎，增加「知覺風險」構面，探究外國遊客前往台中自助旅遊之行為意圖是否會受到旅遊態度、主觀規範、知覺行為控制而影響。

關鍵詞：知覺風險、計畫行為理論、知覺行為控制、行為意圖

【N26】 The Analysis of Environment Friendliness on Self-Guided Tours, Taichung City for Example

FU,HSIU-JEN¹ HUANG,PEI-CHI^{2*}

¹ Associate Professor, Department of Business Administration, Overseas Chinese University

^{2*} Graduate student, Department of Business Administration, Overseas Chinese University

*aki68@ocu.edu.tw

ABSTRACT

Self-guided tourism is an adventurous way of life, which often makes people explore and be amazed by the unknown environment. Taichung has a pleasant climate in four seasons, and is a political, economic, transportation, and cultural hub in Central Taiwan, with unique tourism resources. Looking back 109 years, since the outbreak of the novel coronavirus (COVID-19), tourism has been promoted to ensure a safe travel environment, and the convenience of online travel information has greatly increased the motivation to engage in self-help travel, and the number of tourists has continued to grow. Therefore, the purpose of this study is to increase the dimension of "perceived risk" based on the theory of planned behavior, and to explore whether the behavioral intention of foreign tourists to travel independently in Taichung is affected by tourism attitudes, subjective norms, and perceived behavioral control.

Keywords: *Perceived Risk, Theory of Planned Behavior, Perceived Behavioral Control*

【N27】盤中零股投資策略之研究

李易宸^{1*} 賴弘程² 傅秀仁³

^{1*} 僑光科技大學 企業管理系

² 僑光科技大學 財務金融系

³ 僑光科技大學 企業管理系

*dori@ocu.edu.tw

摘要

過去，臺灣股市僅能在盤後的 14:30 以一次性集合競價的撮合方式進行零股申購，這導致零股交易並不活絡。自 2020 年 10 月 26 日開始，盤中零股新制開放，採用每 1 分鐘以集合競價撮合成交的方式。投資人得以根據盤中最佳 5 檔資訊揭露，推估合理價格申購零股。這項新制度的開放不僅降低交易門檻，同時也增加零股交易的活絡度。本研究以 2021 年 1 月至 2022 年 12 月臺灣股票市場上市櫃普通股股票的周資料，建構 102 組投資組合，探討零股是否具有價格動能，並以 Jegadeesh 和 Titman (1993) 提出的動能策略建構投資組合。研究結果顯示，透過此動能策略建構的投資組合報酬率表現優於加權指數，可獲得超額的報酬，且兩者之間具有顯著的相互影響和關聯性。

關鍵字：盤中零股、投資組合、動能策略。

【N27】 The Study of Intraday Odd Lot Trading Strategy in Taiwan Stock Market

Lee, Yi-Chen^{1*} Lai, Hung-Cheng² Fu, Hsiu-Jen³

^{1*} Department of Business Administration, Overseas Chinese University

² Department of Finance, Overseas Chinese University

³ Department of Business Administration, Overseas Chinese University

*dori@ocu.edu.tw

ABSTRACT

To make the Taiwan Stock Exchange more accessible to the public and to better satisfy investors' trading needs, the Taiwan Stock Exchange (TSE) implemented intraday odd lot trading on October 26, 2020. The first call auction is executed at 9:10 am, followed by periodic call auctions in 1-minute intervals. Simulated trading prices and volumes, and the best five bid/ask prices and volumes will be disclosed. This study aims to investigate the price momentum investment strategy in odd lot trading and constructs the portfolio using the momentum strategy proposed by Jegadeesh and Titman (1993). Weekly data of listed firms in the Taiwan stock market from January 2021 to December 2022 were collected as the sample. The empirical results demonstrate that intraday odd lot trading exhibits price momentum in the Taiwan stock market, and the investment portfolio outperforms the TAIEX, indicating a significant interaction and correlation between them.

Keywords: *Odd Lot Trading, Trading Strategy, Momentum Investing*

【N28】使用資料倉儲技術建構人力資源邀約面試管理模型

高文星^{1*} 許銘福² 夏韻琳³

^{1*} 僑光科技大學資訊科技系(台中市僑光路 100 號、0427016855 轉 7533)

² 僑光科技大學企業管理系(台中市僑光路 100 號、0427016855 轉 7758)

³ 僑光科技大學企業管理系(台中市僑光路 100 號、0936045647)

* star@ocu.edu.tw

摘要

邀約面試管理是人力派遣業中不可或缺的一環，如何有效管理並優化面試流程是企業必須面對的挑戰。本研究提出使用資料倉儲技術建構人力資源邀約面試管理模型，以提高企業面試管理效率。首先，收集人力資源招募過程中產生的各項數據，包括求職者年齡、求職者居住地、邀約人、邀約廠區、錄取公司、邀約地點等，並建立資料倉儲，接著透過線上分析處理進行錄取率分析，分別進行招募來源分析、年齡層分析與廠商分析，找出率取率與各維度的關係，減少企業的人力和時間成本。綜上所述，本研究提出的人力資源邀約面試管理模型，可以提高企業面試管理效率，並幫助企業更快速、更準確的推薦合適的人才給廠商。

關鍵字：人力資源管理、資料倉儲、線上分析處理、錄取率。

【N28】 To establish human resources invitation interview management model by using data warehouse

WEN-HSING KAO ^{1*} MING-FU HSU ² YUN-LIN HSIA ³

^{1*} Department of Information Technology, Overseas Chinese University

² Department of Information Technology, Overseas Chinese University

³ Department of Information Technology, Overseas Chinese University

* star@ocu.edu.tw

ABSTRACT

Invitational interview management is an indispensable part of the manpower dispatch industry. How to effectively manage and optimize the interview process is a challenge that enterprises must face. This study proposes to use data warehouse technology to construct a human resources invitation interview management model to improve the efficiency of enterprise interview management. First of all, collect various data generated during the human resources recruitment process, including the age of the job seeker, the place of residence of the job seeker, the inviting person, the inviting factory area, the recruiting company, the inviting location, and establish a data warehouse, and then conduct online analysis and processing to determine the admission rate. Analysis, respectively conduct recruitment source analysis, age group analysis and manufacturer analysis, find out the relationship between the rate of acquisition and each dimension, and reduce the manpower and time costs of the enterprise. To sum up, the human resources invitation interview management model proposed in this study can improve the efficiency of enterprise interview management and help enterprises recommend suitable talents to manufacturers more quickly and accurately.

Keywords: *Human resource Management, Data Warehouse, OLAP, Admission rate*

【N29】企業永續社會責任：職業安全衛生制度之建構

徐志明

僑光科技大學財經法律系副教授

jimshyu2@ocu.edu.tw

摘要

本研究在探討服務業之永續社會責任，並以職業安全衛生規範及制度建構為探討之核心議題。近年來，落實 ESG 已經成為「企業永續」之首要課題。許多企業或投資人，已開始善用 ESG 之評分，判斷企業能否永續經營，並做為其投資決策之評估指標。因此，ESG 國際組織對於職業安全衛生已有相關準則規範。《GRI 準則》載明企業針對職業安全衛生相關議題之揭露要求，其功能在提供企業組織，揭露與職業安全議題相關衝擊之準據。

爰此，本文之目的，在探討服務業如何在符合 GRI 準則及現行法規範之前提下，建立工作場所之職業安全衛生制度，據以符合 ESG 規範之要求。本研究將聚焦 ESG 永續揭露之報導目的，闡述《GRI 準則 403》對職業安全衛生相關議題揭露之要求，並盤點現行法有關服務業，特別是批發、零售、餐飲、物流等產業之職業安全衛生規範。最後，根據前述 GRI 準則及法規，試擬商業服務業職業安全衛生制度架構，供企業做為經營之參酌，俾其符合 ESG 與職業安全法規遵循之要求。

關鍵字：ESG、企業永續、GRI、職業安全衛生法

【N29】 Sustainability of Corporation: Establishment of Occupational Safety and Health System

Jihming Hsu

Associate Professor, Dept. of Financial and Economic Law,

Overseas Chinese University

jimshyu2@ocu.edu.tw

Abstract

In recent years, ESG has become the primary issue of corporate sustainability. Since ESG reflects whether the corporate social responsibility (CSR) is actually fulfilled, many firms and investors have begun to use ESG as a KPI for making investment decisions. The GRI, released by GSSB, has become the major principles about disclosing corporate sustainability actions. When compiling a sustainability report, the firm is advised to comply with the reporting and disclosure requirements of the GRI Standards. “GRI Standard 403: Occupational Health and Safety 2018” specifies the disclosure requirements for firms' occupational health and safety related issues.

The purpose of this paper is to discuss how firms can establish a workplace occupational health and safety system while fitting the requirements of GRI and current statutes or regulations. This study will explain the provisions of the GRI occupational health and safety standards and analyze the relevant regulatory measures. Finally, this paper will try to make a framework regarding occupational health and safety system to meet the needs of corporate sustainability and the ESG management.

Key Words : *ESG, GRI, corporate sustainability, Occupational Health and Safety Act*

【N30】婚禮籌辦的消費者行為研究---以大台中地區為對象

周台龍¹ 謝素琴^{2*}

¹ 僑光科技大學行銷與流通管理系（台中市西屯區僑光路 100 號、04-2701-6855）

² 僑光科技大學行銷與流通管理系（台中市西屯區僑光路 100 號、04-2701-6855）

* SAAB@OCU.EDU.TW

摘要

現有文獻多只以特定的項目進行分析，少有較全面性的分析。因此，本文研究目的為自消費者行為中的人口變數特徵，來分析人口變數與其婚禮當天相關所需事以及物上，是否具有相關性。最後，探討業者行銷策略擬定的相關參考。研究上採用問卷調查法，便利抽樣來收集樣本資料。收集的資料在屬性上屬於類別資料，分析方法適合採用卡方分析的獨立性檢定，這個檢定需要使用交叉分析方法來進行。

本文大致上可以獲得底下幾個結論。第一，自性別差異的卡方檢定，可知：(1)性別的差異對是否結婚的打算有顯著的影響。(2)性別的差異對是否需要迎娶儀式有非常顯著的影響。(3)性別的差異對迎娶禮車的數量有非常顯著的影響。其次，年齡的差異對於婚禮地點的卡方檢定顯示(1)年齡的差異對婚禮地點有非常顯著的影響。(2)年齡的差異對是否需要迎娶儀式有非常顯著的影響。(3)年齡的差異對迎娶禮車的數量有顯著的影響。最後，在收入差異的卡方檢定中，(1)收入的差異對婚宴地點的選擇有非常顯著的影響。(2)收入的差異對婚紗禮服件數有顯著的影響。

關鍵字：婚禮籌辦、獨立性檢定、交叉分析。

【N30】 A Research on Consumer Behavior of Wedding Planning --- Focused on the Greater Taichung Area

Tai Lung Chou¹ Su Chin Hsieh^{2}*

¹ Department of Marketing and Supply Chain Management, OCU

² Department of Marketing and Supply Chain Management, OCU

* SAAB@OCU.EDU.TW

ABSTRACT

Most of the existing literature only analyzes specific items, and seldom has a more comprehensive analysis. Therefore, the purpose of this study is to analyze whether demographic variables are related to the needs and things related to the wedding day from the characteristics of demographic variables in consumer behavior. Finally, discuss the relevant references for formulating the marketing strategy of the industry. In the study, questionnaire survey method was used to facilitate sampling to collect sample data. The collected data belong to category data in attributes, and the analysis method is suitable for the independence test of Chi-square analysis, which requires the use of cross-analysis method.

In general, the following conclusions can be obtained in this paper. First, from the chi-square test of gender differences, it can be known that: (1) gender differences have a significant impact on the intention to marry. (2) Gender differences have a very significant impact on whether a marriage ceremony is required. (3) Gender differences have a very significant impact on the number of wedding ceremonies. Secondly, the chi-square test of the difference in age on the wedding location shows that (1) the difference in age has a very significant impact on the wedding location. (2) The difference in age has a very significant impact on the need for a wedding ceremony. (3) The age difference has a significant impact on the number of wedding ceremonies. Finally, in the chi-square test of income differences, (1) income differences have a very significant impact on the choice of wedding venues. (2) The difference in income has a significant impact on the number of wedding dresses.

Keywords: Wedding Planning, Chi-square analysis , Cross Analysis

【N31】 歐元保險期貨在 COVID-19 大流行下對匯率現金期貨的對沖特性

王冠閔

僑光科技大學財務金融系 (台中市西屯區僑光路 100 號、04-27016855)

wkminn@ocu.edu.tw

摘要

本文旨在檢驗 Insurance Futures 是否可規避 exchange rate Futures 的風險, 以及是否是 exchange rate Futures 的避風港 under COVID-19 Pandemic. 本文利用 EURO STOXX Insurance Futures, exchange rate cash Futures 及全球 COVID-19 確診變動率為樣本, 建構以 COVID-19 確診變動率為門檻變數的門檻向量自我迴歸模型, 結果發現 EURO STOXX Insurance Futures 可規避 exchange rate cash Futures 的風險, 不對稱衝擊反應的結果也證明 EURO STOXX Insurance Futures 及 exchange rate cash Futures 之間互為避風港, 本文的結果提供投資人在 COVID-19 危機期間, 利用操作匯市投資時, 可利用保險期貨擬定避險策略的依據.

【N31】 Insurance Futures can be a safe haven for exchange rate Futures during the COVID-19 pandemic

Wang, Kuan-Min¹

Department of Finance, Overseas Chinese University

wkminn@ocu.edu.tw

Abstract

This article examines whether Insurance futures can hedge the risks of exchange rate futures and serve as a safe haven for exchange rate Futures during the COVID-19 pandemic. The study uses EURO STOXX Insurance Futures, exchange rate cash Futures, and global COVID-19 confirmed cases as samples. A threshold vector autoregressive model is constructed with the COVID-19 confirmed cases as the threshold variable. The results show that EURO STOXX Insurance Futures can hedge the exchange rate cash Futures risks. Furthermore, the asymmetric shock responses indicate that EURO STOXX Insurance Futures and exchange rate cash Futures are mutually safe havens for each other. The findings of this study provide a basis for investors to use insurance futures to develop hedging strategies when operating in the foreign exchange market during the COVID-19 crisis.

【N32】 便利性、產品品質、品牌形象與購買意願關係之研究- 以煲湯調理包為例

蔡宜真¹ 李淑芳² 王南喻³

¹ 僑光科技大學企業管理系研究生

² 僑光科技大學企業管理系副教授

³ 僑光科技大學餐飲管理系副教授

misspuff1688@gmail.com

摘 要

隨著台灣社會型態改變，傳統家庭組織結構變化，逐漸由過去的「大家庭」結構，改變往「小家庭」組織成員為主。因此同居住之家庭成員人口數變少，在家下廚機會不多，因此雙薪小家庭，家鄉退休銀髮族長輩及單身族，顯得外食變增加，營養攝取不均衡。由於雙薪小家庭及單身族都忙於工作，平時三餐飲食採方便性就好，冷凍調理包是未來最夯的食品潮流、將帶來剪刀經濟、一次多量制作分裝一人份量包裝入冷凍保存、可寄給在家鄉獨居的長輩、異地求學的學子、職業婦女，單身族們回家後就快速又方便加熱就立刻上桌。做出可口不變湯品，包裝主要是將具營養的餐點以調理包方式包覆處理，不僅保留食物鮮味，更將延長保存期限，滿足外出攜帶方便，提供衛生又安全的新鮮煲湯調理包食物，食物不僅營養又能達到養生的功效，是帶來銀髮族、職業婦女及單身族很大幫助。

享受美味的煲湯又能從中獲得身體的健康，是每個人所追求的。

主要研究探討以煲湯調理包為例；

- (1) 便利性對購買意願有正向關係；
- (2) 產品品質對購買意願有正向關係；
- (3) 品牌形象對購買意願有正向關係；

最後，將研究建議方向，未來可提供作為開發成商品之參考依據。

關鍵字：便利性、產品品質、品牌形象、購買意願

**【N32】 Research on the relationship between food convenience, food quality, brand image and purchase intention
-Take the soup cooking bag as an example**

Tsai-Yi Chen , Su-Fang Lee , Wang-Nan Yu

1 Postgraduate student in the Department of Business Administration,
Qiaoguang University of Science and Technology

2 Associate Professor, Department of Business Administration,
Qiaoguang University of Science and Technology

3 Associate Professor, Department of Catering Management,
Qiaoguang University of Science and Technolog

misspuff1688@gmail.com

ABSTRACT

With the change of Taiwan's social pattern, the traditional family organization structure has gradually changed from the previous "big family" structure to "small family" where members are the main members. Therefore, the number of family members living together has decreased, and there are not many opportunities to cook at home. Therefore, small double-income families, retired silver-haired elders and singles in their hometowns have increased their food intake and unbalanced nutritional intake. Since the double-income families and single people are busy with work, it is good to eat three meals a day for convenience. Frozen cooking packs will be the hottest food trend in the future. They will bring scissors to save money, make a large amount at a time, pack one person's servings, and pack them into the freezer. , Can be sent to elders living alone at home, students studying in other places, working women, single people can quickly and conveniently heat up and serve immediately after returning home. To make delicious and unchanged soup, the packaging is mainly to wrap the nutritious meal in the form of a cooking bag, which not only retains the umami taste of the food, but also prolongs the shelf life, which is convenient to carry when going out, and provides hygienic and safe fresh soup cooking Packing food, food is not only nutritious but also can achieve the effect of health preservation, which is very helpful for seniors, working women and single people.

Enjoying delicious soup and gaining health from it is what everyone pursues.

The main research discusses taking the soup conditioning package as an example;

- (1) Convenience has a positive relationship with purchase intention;
- (2) Product quality has a positive relationship with purchase intention;
- (3) Brand image has a positive relationship with purchase intention;

Finally, the direction of the research suggestion will be provided as a reference for developing into a product in the future.

Keywords: convenience, product quality, brand image, purchase intention

【N33】人口老化風險下之退休金規劃研究

曾漢文¹ 陳瓊如²

¹ 僑光科技大學(台中市僑光路 100 號、04-27016855#1235)

² 僑光科技大學(台中市僑光路 100 號、0938-193662)

beauty1102@gmail.com

摘要

本研究透過文獻研究和問卷分析法對於中部地區民眾對於人口老化風險下之退休金規劃議題進行研究，本研究問卷共發放 230 份，回收有效問卷共 211 份，回收率約 91%。以本研究有效問卷 211 份進行人口統計變項分析。人口統計學變項分別為：性別、年齡、受教育程度、婚姻狀況、居住地區、年收入等六項，分別用於理想的退休規劃、對退休規劃工具和理財工具的認知、購買意願、檢測是否有差異性。結果顯示受訪者對於退休金要準備所得替代率 80% 才夠；目前我們社會保險的退休給付仍然不足，自己應該每月提撥一定金額來為退休金做準備...等有一致性，看法相同無顯著差異。並採用單因子變異數分析對於各人口統計變項對於各研究變項在 1% 的顯著水準下是否具有顯著差異，並對於問卷的內容進行交叉分析，

根據本研究結果統計結論為退休金的規劃應以保守穩健為優先，不應追求高報酬。有將近 64% 的抽樣認為保險是一種很好的退休理財工具。問卷分析有 94.32% 分數 4.41 認為靠政府及企業所提撥的退休金並不足夠，須再自行額外提撥準備，政府及企業所提撥的退休金大概只能因應退休基本生活，唯有加上平常自行儲備，才能有富足有尊嚴的退休生活

關鍵字：人口老化、退休金、退休金缺口、退休規劃理財工具、保險

【N33】 Research on Pension Planning under the Risk of Population Aging

Han-Wen Tzeng¹ Chen Chiung-JU²

¹ Overseas Chinese University(No. 100,Chiao Kwang Rd, Taichung 、04-27016855#1235)

² Overseas Chinese University(No. 100, Chiao Kwang Rd,Taichung 、0938-193662)

beauty1102@gmail.com

Abstract

This study investigates retirement planning issues related to the aging population risk and the retirement income gap in the central region of Taiwan, using literature review and questionnaire analysis. A total of 230 questionnaires were distributed, and 211 valid responses were collected, resulting in a response rate of approximately 91%. The data from the 211 valid responses were analyzed by demographic variables, including gender, age, education level, marital status, residential area, and annual income. These variables were used to examine the ideal retirement planning, perception of retirement planning and financial tools, willingness to purchase, and differences in perception. The results show that the respondents believe that the replacement rate for retirement income should be at least 80%. The current retirement benefits provided by social insurance are still insufficient, and individuals should set aside a certain amount of money each month to prepare for retirement. There is consistency and no significant differences in views among the respondents. A one-way ANOVA was used to determine if there were significant differences among the demographic variables and research variables at a 1% significance level. The contents of the questionnaire were also analyzed using cross-tabulation. Based on the statistical results, it is concluded that a conservative and stable approach should be taken in retirement planning, and high returns should not be pursued. Nearly 64% of the respondents believed that insurance is an excellent retirement financial tool. The questionnaire analysis indicates that 94.32% of the respondents with a score of 4.41 or higher do not believe that the retirement benefits provided by the government and companies are sufficient, and they need to set aside additional funds for retirement. The retirement benefits provided by the government and companies can only meet basic living expenses during retirement, and additional personal savings are necessary for a comfortable and dignified retirement life.

Keywords: *aging population, retirement income, retirement income gap, retirement planning and financial tools, insurance.*

【N34】科學園區對周邊住宅價格之影響—以中科后里園區為例

葉金標¹ 林美卿²

¹ 僑光科技大學(台中市僑光路 100 號、04-27016855#7631)

² 僑光科技大學(台中市僑光路 100 號、0954-121883)

a0954121883@gmail.com

摘要

本研究主要探討中科后里園區對其附近住宅價格影響情形及中科后里園區附近住宅價格受那些因素影響。以 2021~2022 年內政部地政司不動產交易實價登錄查詢網中科后里園區所在地台中市后里區及其鄰近外埔區、神岡區、豐原區及東勢區等 5 個行政區成交資料為研究範圍，以多元迴歸分析模型進行實證迴歸分析。實證結果顯示：(1) 土地移轉總面積、建物總樓層數、建物型態為透天厝、有電梯設備對住宅價格是呈現正向且顯著相關；(2) 建物移轉總面積、屋齡、與園區距離對住宅價格是呈現負向且顯著相關。

關鍵字：科學園區、住宅價格、多元迴歸分析

【N34】 The Effects of Science Park on Surrounding Area Residential Price—A Case Study of Houli Science Park

Yeh Chin-Piao¹ Lin Mei-Ching²

¹ Overseas Chinese University(No. 100, Chiao Kwang Rd, Taichung 、04-27016855#7631)

² Overseas Chinese University(No. 100, Chiao Kwang Rd, Taichung 、0954-121883)
a0954121883@gmail.com

Abstract

This study mainly discusses the impact of Houli Science Park on the price of nearby houses and the factors that affect the price of houses near Houli Science Park. This study mainly explores the factors that affect the residential price near Houli Science Park. Based on real estate transactions of the Department of Lands, Ministry of the Interior, from 2021 to 2022, the transaction data of five administrative districts, including Houli District, Taichung City, where Houli Science Park is located, and its neighboring Waipu District, Shengang District, Fengyuan District, and Dongshi District, are studied. Scope, the empirical regression analysis was carried out with the multiple regression analysis model. The empirical results show that: (1) the total area of land transfer, the total number of floors of the building, the type of the building as the house, and the presence of elevator equipment are positively and significantly correlated with the residential price; (2) the total area of the building transfer, the housing Age and distance from the park have negative and significant correlations with residential price.

Keywords: *Houli Science Park, residential price, multiple regression analysis*

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發行人：僑光科技大學商學與管理學院 王冠閔 院長
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編審委員：王冠閔、紀逸倫、葉春淵、李國良、翁志宗

地址：407 台中市西屯區僑光路 100 號

電話：(04)27016855 轉 8512

傳真：(04)27075420

電子郵件：ICBEE@ocu.edu.tw

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