

論文名稱：台灣海外派遣主管激勵制度與經營
績效關係之研究—以台灣中小型企
業與大型企業在大陸子公司之比較

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論文提要內容：

近十幾年許多企業紛紛開始對外投資，企業的國際化主導了企業競爭優勢。而當公司國際化的同時，會接觸到不同於母國文化的地主國文化，了解彼此文化的差異並制定出適合的管理方式，是一個多國籍企業的成功關鍵因素。

本研究問卷調查對象設定為台商企業的部門主管或經理，產業以製造業為主。本研究總共寄發了 500 份問卷，共計回收問卷 224 份，扣除資料不完整問卷 35 份，有效問卷共計回收 189 份，有效回收率為 37.80%。

研究結果顯示，海外派遣主管激勵制度對子公司經營績效呈現顯著的正向影響，並且異文化管理會對海外派遣主管的激勵制度與子公司經營績效產生干擾效果，而且大型企業與中小企業在大陸子公司所採用的管理文化也有所差異。

關鍵字：激勵制度(motivation system)，經營績效(operating performance)，異文化管理(cross-culture management)

The relationship between motivation system and operating
performance of Taiwan expatriate management-
an empirical study of large and medium
business in Taiwan

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A B S T R A C T

Enterprise's internationalization have led the enterprise competitive advantage. When enterprise began internationalization, they contact host-country culture different from the home-country culture. So understood each other culture's difference and formulates the suitable management way, is an international enterprises' successful key aspect.

This questionnaires survey was sent to Taiwan's subsidiaries in manufacturing industry. 224 questionnaires were recycled, eliminating 35 questionnaires with missing data, recycled 189 effectively questionnaires. Recycled rate was 37.80%.

Operating performances of subsidiary are significantly influenced by the motivation system of expatriate. The moderate effect of cross-culture management on the relationship between the motivation system and operating performance are significantly. The large enterprises have different cross-culture management with mid-scale and small-scale enterprises.

Key words: motivation system, operating performance, cross-culture management