

論文名稱：工作承諾、組織承諾與預算行為關係之研究

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論文提要內容：

本研究問題是探討員工工作承諾(work commitment)，組織承諾(organizational commitment)與預算行為(budget behavior)之關係，經由間接文獻之引用及邏輯之推理，發現所提之變數之關係有必要進一步釐清。

本研究是透過郵寄問卷(questionnaires survey)的方式，請各類企業員工(employees)，幫忙填寫。總共寄發了 300 份問卷，請企業員工對本身之工作承諾與預算行為之看法，進行填答。總共回收 135 份，去除無效問卷沒填寫完成者 13，總共有效問卷為 122 份，回收率為 40.7%。

結果本研究發現，員工工作承諾與預算行為呈現正相關；員工工作承諾中之組織承諾與預算行為亦呈現正相關，但影響不顯著。

而有關干擾變項，員工之預算控制認知程度，對於員工工作承諾與預算行為的干擾關係不顯著，研究發現員工之預算控制認知程度對員工預算行為有正向之影響，顯示在預算的運作上外在環境的枷鎖仍舊超越內在的規範。

因此，建議企業加強員工對預算控制制度的認知，降低員工在參與預算編制或執行預算有不良預算行為的傾向，使預算能確實反映企業的營運狀況。

關鍵字：工作承諾(work commitment)，組織承諾(organizational commitment)，預算行為(budget behavior)

The Study on Relationship among Work Commitment, Organizational
Commitment and Budget Behavior

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ABSTRACT

This study empirically examines the relationship among work commitment, organizational commitment and budget behavior. In addition, this paper speculates that employees' perceived degree of budget control moderate the association among employees' work commitment, organizational commitment and budget commitment.

The study issued 300 questionnaires survey to employees in various types of business for their view on work commitment and budget behavior. There are 135 surveys returned, of which 13 are invalid due to incompleteness. Valid surveys totaled 122, consisting 40.7% in returning rate.

Result of the study finds there is positive relationship between employees' work commitment and budget behavior. Employees' organizational commitment is also positively related to budget behavior, but with insignificant influence.

As for moderating variable, the moderating effect of employees' perceived degree of budget control on employees' work commitment to budget behavior is not significant. The study finds that employees' perceived degree of budget control has positive effect on budget behaviors, revealing external environmental control still exceeds internal regulation upon budgeting.

Thus, the study suggests an enhancement on employees' perception towards to budget control system for better budget behavior.

Key words: work commitment, organizational commitment, budget behavior