

題目	台灣大陸母子公司間知識移轉與吸收影響因素之研究
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摘要	<p>多國籍企業單位間的知識流動是知識管理領域近年來的重要研究主題，對台灣廠商而言，大陸投資的方興未艾使得台灣母公司與大陸子公司間的知識移轉與吸收成為一個重要議題，本研究歸納出影響知識流動四類要素，包括移轉知識的特徵、知識來源的特徵、知識接受者的特徵、知識移轉管道的特徵等。並探討這些要素如何影響大陸子公司來自台灣母公司的知識移轉流量與吸收能力。經蒐集赴大陸投資之 116 家上市櫃公司之 342 筆知識範疇資料，以層級迴歸進行分析結果顯示，知識流動四類要素的確均會影響台灣大陸母子公司間知識的移轉或吸收。其中知識複雜度越低、採低涉入模式進入市場、母子公司價值觀越相近、非正式溝通管道越豐富對知識移轉及吸收均有顯著正向影響。子公司台籍主管比例及教育程度，則有助於母公司對子公司的知識移轉。而母公司進入大陸時間較短以及分權程度較高，則有助於大陸子公司對移轉知識的吸收。</p>
關鍵字	知識管理、知識移轉、知識吸收能力、知識流量、台商赴大陸投資
Title	A Study of Factors Affecting Knowledge Transfer and Absorption between Taiwanese Head Companies and Their Subsidiaries in Mainland China
Author(s)	Jia-Chi Huang & Kuo-Chien Hung
Abstract	<p>The determinants of knowledge flow between units of multinational corporations have becoming an important research subject of international management research. Due to the heat of investment in China by Taiwanese, this research concluded four kinds of factors that affect knowledge flows between units of multinational corporations, including characteristics of transferring knowledge, knowledge sources, knowledge acceptor and channels of knowledge transfer. We explored how the knowledge transfer and absorptive capability of Taiwanese corporations' subsidiaries in Mainland China from their head company is affected by these factors. Analyzing 342 data of knowledge domain collected from 116 public offering corporations with hierarchical regression analysis. The results show that all four kinds of factors affect the knowledge transfer and absorptive capability of Taiwanese corporations' subsidiaries in Mainland China. The easier subsidiaries transferring and absorbing knowledge when knowledge is less complex, taking lower involvement entry mode, with value similar with head companies, existing richer informal communicational channel. The education degree of managers and proportion of managers from Taiwan in subsidiaries also help knowledge transfer. Besides, The shorter entrance time and the more decentralized organization facilitate knowledge absorptive capability of subsidiaries.</p>
Key Words	knowledge management, knowledge transfer, knowledge absorptive capability, knowledge flow, Taiwanese investment in Mainland China.