

<b>題目</b>	智慧資本交互作用與組織績效關係之研究
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<b>摘要</b>	本研究透過訪談與問卷發放等實證方式，探討智慧資本各構面（人力資本、結構資本、關係資本）間之交互作用對組織績效之影響。問卷發放對象為台灣地區 1000 大製造業與 500 大服務業的總經理，初步篩選確認地址後共發放後 1322 份問卷，總共回收 124 份問卷。除以層級迴歸驗證本研究之假設外，亦以兩階段訪談輔助假設推演以及研究結果之解釋。研究結果再次證實智慧資本的重要。整體而言，智慧資本對組織的財務績效及創新績效皆有正向影響；智慧資本各別構面亦對組織績效有影響。所有樣本一起分析的情況下，人力資本與關係資本對財務績效有正向影響，關係資本並且對創新績效有正向影響。若將製造業與服務業樣本單獨抽出來作分析，則關係資本對製造業的財務績效有正向影響。交互作用部分亦發現一些有趣的現象。所有樣本一起分析的情況下，人力資本與結構資本的交互作用對財務績效有顯著負向影響；若將製造業與服務業樣本抽出來分開作分析，則發現：對於製造業廠商，人力資本與結構資本的交互作用對創新績效有顯著負向影響；對於服務業廠商，人力資本與關係資本的交互作用則對財務績效有顯著正向影響。由問卷與訪談結果推論，產業別可能影響智慧資本交互作用對於組織績效的影響。
<b>關鍵字</b>	智慧資本；組織績效；交互作用
<b>Title</b>	A Study on Intellectual Capital Interaction and Organizational Performance
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<b>Abstract</b>	The research aims to investigate the influence of the interactive effect between or among the three intellectual capital components (human capital, relational capital, and structural capital) on organizational performance. Sample was selected from the managers of the top 1000 manufacturing and top 500 service companies in Taiwan. Totally 1324 questionnaires were distributed and 124 valid questionnaires were returned. Hierarchical regression analyses were then used to analyze the data. In-depth interviews were also conducted to help develop the hypotheses and explain the analysis results. The results confirm prior studies that intellectual capital has positive influence on organizational performance. In terms of the influence of individual intellectual capital component, human capital and relational capital has positive effects on financial performance; relational capital has a positive effect on innovation performance. In terms of the interaction effect, the results indicate that the interaction between human capital and structural capital has a negative effect on a firm's financial performance. When the sample are further divided into manufacturing and service firms, the results are somewhat different: the interaction between human capital and structural capital has a negative effect on manufacturing companies' innovation performance; the interaction between human capital and relational capital, however, has a positive effect on service companies' financial performance. Based on the results of interviews and questionnaire surveys, industry may play a key role in determining the influence of intellectual capital interaction on firm performance.

**Key Words**

Intellectual Capital; Organizational Performance; Interactive Effect