

<b>題目</b>	智慧資本對組織績效影響之研究：以企業社會責任為調節變數
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<b>摘要</b>	本研究主要探討企業社會責任（勞工保護、環境保護）在智慧資本（人力資本、結構資本、顧客資本）與組織績效（財務績效、創新績效）關係中所扮演的調節角色。研究採問卷方式進行，抽樣對象為臺灣 1000 大製造業與 500 大服務業，共回收 123 份問卷。分析結果發現，智慧資本對組織績效有正向的影響；企業社會責任對組織績效也有正向的影響；並且，企業社會責任的實施，對於智慧資本與組織績效的關係，有調節效果。
<b>關鍵字</b>	智慧資本；企業社會責任；組織績效
<b>Title</b>	A Study on the Influence of Intellectual Capital on Organizational Performance:Corporate Social Responsibility as Moderator
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<b>Abstract</b>	The main purposes of this study is to discuss the potential moderating role of corporate social responsibility (labor protection and environmental protection) between the relationship of intellectual capital (human capital, structure capital, customer capital) and organizational performance (financial performance and innovation performance). The data was collected from a questionnaire survey from Taiwanese 1000 top manufacturing firms and top 500 service firms. Altogether 123 effective questionnaires from 123 firms are collected. Based on the analysis results, both intellectual capital and corporate social responsibility have positive associations with organizational performance. Corporate social responsibility also plays a moderating role between intellectual capital and a firm's performance.
<b>Key Words</b>	Intellectual Capital; Corporate Social Responsibility; Organizational Performance