

題目	會計保守性對非經理人員工薪酬之影響
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摘要	本文從代理理論與公平理論觀點探討會計保守性與非經理人員工薪酬之關聯性，研究結果顯示條件式保守性與年度薪酬具有負向關聯性，此外我們發現這種負向關係會於公司獲利較高之年度增強，當公司聘僱平均學歷較高員工則會減弱，研究結果證實了會計報導較保守的公司策略性地節省一般員工薪酬。額外測試發現會計保守性較高之公司其員工離職率較低，此現象於獲利性較高年度能有更強效果，說明了員工考量就業除了薪酬之財務因素外亦考慮了公司存續能力及個人轉職成本之非財務因素；然而保守性與員工離職率之負相關會因員工學歷較高而減弱，說明了會計保守性之資源節省效果不利留住能力較強、轉職較容易之高學歷員工。
關鍵字	會計保守性、非經理人員工、薪酬、公平理論
Title	The Influences of Accounting Conservatism on Compensation of Non-Officer Employees
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Abstract	This article examines the relationship between accounting conservatism and annual compensation of non-officer employees based on agency theory and equity theory. Research results find that conditional conservatism is negatively related to employees' compensation. Further, the negative relation is intensified along with better profitability and is weakened along with higher education level of employees. Overall, firm's conservatism level reveals strategical saving of personnel expenditure. Additional tests show that conservatism leads to lower subsequent employee turnover, supporting that conservatism can fortify a company's viability and lower job transfer costs bear by employees. But, the negative association between conservatism and employee turnover is weakening for firms with employees of higher education, indicating that compensation-saving effect of conservatism makes a company less attractive for more talented employees with lower cost on job transfer.
Keyword	Accounting conservatism, Non-officer employee, Compensation; Equity theory