

# 國立高雄應用科技大學 企業管理系碩士班 碩士論文

科技-組織-環境特性對價值共創流程與公司績效之影響
The Impact of Technological, Organizational,
Environmental Characteristics on Value Co-creation
Processes and Firm Performance in the Manufacturing
Sector of Taiwan

研究生:陳靜逸

指導教授:朱培宏 博士

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國立高雄應用科技大學企業管理系碩士班

### 摘 要

面對全球化的競爭環境,企業越來越需要透過創新以維持在產業中的競爭優勢,而企業更應開放地與各類利害關係人互動,進而共同創造價值。在現有的價值共創的文獻中,大多是探討企業對顧客(Business to Consumer, B2C)之間的價值共創,少數企業對企業(Business to Business, B2B)價值共創之研究則以質性研究為主,鮮少大樣本的量化實證研究。根據服務主導邏輯(Service Dominant Logic)本研究提出價值共創係由二個子流程所構成:(1)企業與價值共創夥伴因初始信任而相互參與價值共創;(2)累積長久合作經驗後,對彼此產生信任而轉為以互利關係進行價值共創。並整合科技—組織—環境架構與制度理論探討影響價值共創流程與公司績效的前因,藉以找出企業分別在不同價值共創流程中應著重的因素,以及企業如何透過價值共創流程提升公司的關係與財務績效。

本研究透過寄發紙本問卷予台灣製造業千大企業以進行調查,共計回收 184份有效問卷,並以 Smart PLS 3 統計軟體進行分析。由分析結果得知,(1) 在科技特性方面,科技能力對於互利階段具有較高程度的正向影響;(2)在組織 特性方面,創新導向對相互參與階段有顯著正向影響;(3)在環境特性方面,規 範性壓力對於相互參與階段有顯著正向影響,模仿性壓力對於互利階段有較高 程度的正向影響,強制性壓力對於相互參與階段有顯著正向影響;(4)在公司績 效方面,關係績效對於財務績效有顯著正向影響,而價值共創兩階段對於關係 績效皆有顯著正向影響;(5)在價值共創流程中,相互參與階段對於互利階段有 顯著正向影響。根據分析結果,本研究建議企業應分別於價值共創兩階段中, 以不同的科技、組織、環境特性與合作夥伴進行價值共創,才能擁有長遠的關係。

關鍵字:價值共創、科技-組織-環境模型、制度理論

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## The Impact of Technological, Organizational, Environmental Characteristics on Value Co-creation Processes and Firm Performance in the Manufacturing Sector of Taiwan

Student: Ching-Yi Chen Advisor: Dr. Pei Hung Ju

Department of Business Administration National Kaohsiung University of Applied Sciences

### **ABSTRACT**

In order to maintain the advantage in the industry, enterprises should be more open to exchange information with supply chain partners and it will facilitate value co-creation. The past studies about value co-creation are focus on B2C relationship mostly, but there were few studies examined B2B relationship by quantity research method. This study based on Service Dominant Logic to separate value co-creation into two parts. First, the engaged actors may base on the initial trust between each other to engage value co-creation mutually. Second, because of the successful value co-creation experiences, the engaged actors may turn initial trust relationship into trust and willingly to provide reciprocal suggestion during value co-creation. In order to provide suggestions to enterprises about how to increase financial performance and promote the relationship with value co-creation partners, this study mixed up Technological-Organizational-Environmental framework and Institutional theory to explore the antecedents impact on value co-creation process and firm performance.

The survey data were collected from the best 1000 manufacturing companies in Taiwan. A partial least square (PLS) was used to address sophisticated data analysis issues. The empirical evidence indicated that (1) in technological characteristic, technology competence have higher degree of positive influence to reciprocity stage, (2) in organizational characteristic, innovation orientation has positive influence to mutual engagement stage, (3) in environmental characteristic, normative pressure has positive influence to mutual engagement stage, mimetic pressure has higher degree of positive influence to reciprocity stage, and coercive pressure is positive to mutual engagement stage, (4) in firm performance, relational performance is positive to financial performance, and the both process of value co-creation are positive to relational performance, (5) during the process of value co-creation, mutual engagement stage is positive to reciprocity stage. According to the results, this study suggests that firms should use different technological, organizational and environmental characteristics to co-create value with engaged partners in both stage to gain a better and longer relationship.

**Keyword**: Value co-creation, TOE framework, Institutional theory