

# 國際化策略與績效衡量系統使用之關聯性

## The Relationship between Internationalization Strategies and the Use of Performance Measurement Systems

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## 摘要

本研究探討國際化策略對績效衡量系統之影響，近來有許多文獻探討企業國際化過程，包括公司國際化型態、進入策略等，本文考量之國際化策略著重於國際化速度、區域與深度，運用混合研究法（包括客觀資料、問卷資料）來驗證本文之研究問題。本文發現公司國際化深度會影響策略績效衡量系統的使用，本文進一步發現，當公司國際化深度比較高或開發中國家投資比例較高時，使得公司面臨到較高的資訊處理需求與複雜度較高時，公司使用策略性績效衡量系統，公司績效更好。本研究的結果可擴充過去有關策略與績效衡量使用之相關文獻，並能提供國際化管理的建議。

**關鍵字：**國際化策略、績效衡量系統、混合研究法

## ABSTRACT

This study investigates how internationalization strategies affect performance measurement systems (PMSs). A growing literature of corporate internationalization processes discusses internationalization patterns and entry strategies of firms. In terms of internationalization strategies, this study takes internationalization pace, locations of foreign operational countries, and depth into consideration. This study specifically verifies research questions using mixed methods approach (archival data and survey data from organizations). This study finds that the design of PMSs will correspond to the depth international strategy. This study further finds that while facing the requirement of high capacity of processing information and the high uncertainty due to internationalization depth and locations of foreign operation in developing countries, firms more conduct strategic PMSs which lead to achieve higher performance. This study contributes by extending literature on the relation between business strategies and application of PMSs and providing suggestions on internationalization management.

**Keywords:** Internationalization strategy, Performance measurement system, Mixed methods