

中小企業也能善盡社會責任？－社會資本 觀點

How Can SMEs Engage CSR? - An Application of Social Capital Perspective

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摘要

中小企業 (SMEs) 資源相對缺乏下，如何推動企業社會責任 (Corporate Social Responsibility, CSR)? 過去研究指出社會資本理論較適合用來研究 SMEs 如何推動 CSR。然而，文獻並未進一步探討社會資本各構面與 CSR 之多重動態性關係。本文係根據社會資本理論，選取歐萊德等四家臺灣 SMEs，進行個案分析。重要發現如下：第一、建立認知社會資本：創業者的理念、使命感與價值觀，是驅動 SMEs 執行 CSR 的主要因子。第二、有效運用關係社會資本：透過與內外夥伴關係的合作互動，推動環境面向 (降低環境污染) 與經濟面向 (產品與服務改善) 的 CSR。第三、形成企業內外部的結構社會資本：系統化、整合性地推動 CSR。最後，三類社會資本會對 CSR 產生正向動態影響，再經由 CSR 反饋促進永續社會資本，形成正向雙向循環，有利 SMEs 建構差異化的競爭優勢。

關鍵字：中小企業、企業社會責任、綠色創新、社會資本、供應鏈

ABSTRACT

How do Small and Medium-sized Enterprises (SMEs) lack of resources engage in Corporate Social Responsibility (CSR)? Previous research pointed out that social capital can be applied to study how SMEs facilitate CSR. However, the existing literature has not yet further discussed how each dimension of social capital dynamically interacts with CSR. According to social capital theory, this paper conducts case studies on four Taiwan-based SMEs, including the O'right International Corporation. Our important findings are as follows. Firstly, to form cognitive social capital, founder's belief, commitment, and values play a key role in driving SME's engagement in CSR. Secondly, to effectively use relational social capital, SMEs tend to engage in environment-related CSR practices, such as lowering environmental pollution, and economy-related CSR practices, such as product and service improvement through cooperation with internal and external stakeholders. Thirdly, to establish internal and external structural social capital, SMEs are inclined to systematically and integratively engage in CSR. Lastly, the aforementioned three kinds of social capital will positively and dynamically impact on CSR, which in turn facilitates sustainable social capital forming a positive loop that benefits SMEs in building differentiable competitive advantage.

Keywords: Small and medium enterprises (SMEs), Corporate social responsibility (CSR), Green innovation, Social capital, Supply chain