

# **臺灣企業環境責任觀念架構之建構—以資訊科技產業領導廠商為例**

## **To Construct a Conceptual Framework of Taiwan's Corporate Environmental Responsibility: An Example of Leading Firm in Information Technology Industry**

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## 摘要

本研究的目的，在於彌補國內仍欠缺能反應在地環境的相關企業環境管理檢測指標的不足。研究中利用內容分析方法，針對國內具備國際化科技水準的資訊科技產業中的指標性廠商，就其已公佈之企業社會責任報告內相關環境管理作為進行內容分析，從中發展出符合臺灣產業環境之企業環境責任觀念架構，並推論出八大命題。研究發現，企業環境責任觀念架構包含四大主要構面，包括綠色策略、綠色資產、綠色技術與綠色績效。此企業環境責任觀念架構，除了可以呈現臺灣產業環境下之企業環境責任的策略作為，未來也將擴大與其他廠商的企業環境責任做比對，並與先進國家的觀念相結合，以建立能反應臺灣產業環境，又能導引國內企業走向的環境管理績效衡量系統。

**關鍵字：**企業環境管理、企業環境責任、觀念架構、資訊科技產業、綠色策略

## ABSTRACT

The main purpose of this study is to fulfill the gap of lacking assessment index in corporate environmental management in Taiwan. This study applied content analysis method to assay the content of corporate social responsibility (CSR) report in environmental management actions of Taiwan's leading firm with international levels of technology in information technology industry and to develop the conceptual framework of corporate environmental responsibility (CER) that is able to characterize the situations in Taiwan's industry. Eight propositions were also developed in this study. This research found four main dimensions in the conceptual framework of corporate environmental responsibility including green strategy, green asset, green technology and green performance. This conceptual framework of corporate environmental responsibility not only presents the existing actions of CER strategy in Taiwan but also can be compared with the other firms' CER and to integrate with the concept in advanced countries to establish a performance measuring system of environmental management that is able to characterize the situations in Taiwan's industry and to direct the way for them as well.

**Keywords:** Corporate environmental management, Corporate environmental responsibility, Conceptual framework, Information technology industry, Green strategy