

國營事業績效管理制度之探討：臺灣自來水公司個案研究

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摘要

This study applies the “Balanced Scorecard” and “Strategy Maps” to improve the performance of the TWSC. The data analyses include descriptive statistical analyses, Reliability analysis, factor analysis, t testing, ANOVA, Schaffe’ s testing. The statistical results are as the following: the range for the importance of the “system of job responsibility” is between 3.52 and 3.27. The average score for the subject of “able to complete the company’ s visions and missions” is the highest. However, the average score for the subject of “able to achieve the effectiveness of encouraging the employees” is the lowest. There are 48 strategic objectives by applying the factor analysis to the “balanced scorecards” for the TWSC. There are 15 strategic objectives for the Learning and Growth dimension, and the variance explained is 18.620%. The Financial dimension includes 12 strategic objectives; the variance explained is 14.879%. The Internal Processes dimension includes 11 strategic objectives; the variance explained is 14.362%. The Customer dimension includes 10 strategic objectives; the variance explained is 12.308%. The total variance explained is 60.169%. The Eigenvalues for the four dimensions are 8.938, 7.142, 6.894, and 5.908.

However, the Learning and Growth dimension has 2 strategic theme: “encouraging the loyalties of the employees” and “building the most efficient team.” The Internal Processes dimension has only 1 strategic theme: that is to strengthen the MBO systems. The Financial dimension includes 2 strategic theme: “to increase revenue by making the financial management soundness” and “to save costs and use well resource.” The Customer dimension includes 2 strategic theme: “effective management of customer service” and “providing a good service environment.”

關鍵字：Taiwan Water Supply Corporation, performance management, Balanced Scorecard, Strategy Maps, system of job responsibility