

研發機構產製部門運用平衡計分卡從事績效評估有關衡量指標建立之研究-以中科院

某單位為例

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### 摘要

Regarding to our weapons for defense R & D institutions, which lacks of the evaluation of efficacy and the professional analysis of mass production, result in the waste of manpower, material, and the financial resources in National Defense research. Moreover, it not only cannot satisfy the needs of military security, but also makes the waste of a whole country resource.

Our future purchase of weapons and defense technology development is expected to be moving towards a "professional, stable and quality" and other objectives of development, but if looking forward to meet the national security and development, national defense strategy and military operational requirements, as well as the cost-effectiveness of military investment in the win-win situation, the relevant government departments should be thinking more breakthroughs, to establish a good evaluation mechanism to assess performance.

A questionnaire survey is taken by the military personnel in my own service units (System Manufacturing Center, Chung-Shan institute of science & technology) in this study. From the four dimensions of the Balanced Scorecard to explore the application of performance indicators to assess the establishment of the study, a total of 200 questionnaires sent, 180 valid questionnaires, 90 percent recovery rate, the information available to descriptive statistical analysis, reliability analysis, independent samples T-test, one-way ANOVA test and other statistical methods, the study found that:

First, the financial dimensions is the most important dimensions, and almost did not cause difference due to the effect of personnel categories, departments, categories, service hours and academic impact. It fully highlights the dimensions in the BSC, the financial indicators still

occupies a decisive position.

Second, evidence of a unit to promote the past, scholars believe that the Balanced Scorecard performance measurement model, for internal management, innovation and improving some aspects with the customer needs through continuous communication in order to reach a consensus view.

Last but not least, the conclusions with proved evidence of the study could give recommendations to decision-making level as a reference of the follow-up performance evaluation.

**關鍵字：**The Balanced Scorecard; Performance evaluation