

嘉南藥理科技大學 100 年度教師專題研究計畫成果報告書

人力資源配置與智慧資本對組織營運績效之影響  
— 以台灣旅館業為例

計畫類別：個別型計畫

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計畫主持人：李昭穎

執行單位：餐旅管理系

中華民國 一〇一 年 二 月



## **Introduction**

Majority of the existing research has concentrated on the criticality of IC in knowledge-intensive service firms which employ highly trained professionals, such as financial services, accounting, and law firms (i.e., Andriessen, 2005; Goldstein & Peter, 2004; Hitt, Bierman, Shimizu, & Kochhar, 2001; Nachum, 1999; Ng, 2006; Wang, 2005). However, the value associated with customer service firm's knowledge-based investments remains to be explored (Walsh, Enz, & Canina, 2008). Investing on knowledge is particularly challenging in customer service firms which deliver products through high-volume, low-margin, intangible experiences created between low-skilled employees and customers, such as restaurants and hotels (Bowen & Benjamin, 1988; Zeithaml, Parasuraman, & Berry, 1985). The objective of this proposed study is to examine the impact of human resource (HR) configurations (combinations) and intellectual capital (IC) in the Taiwanese hotel industry. This study investigates how HR configurations facilitate the development of IC components, which, in turn, enhance organisational performance. More specifically, it explores how HR configurations affect an organisation's level of IC; which IC components contribute the most to the organisational performance.

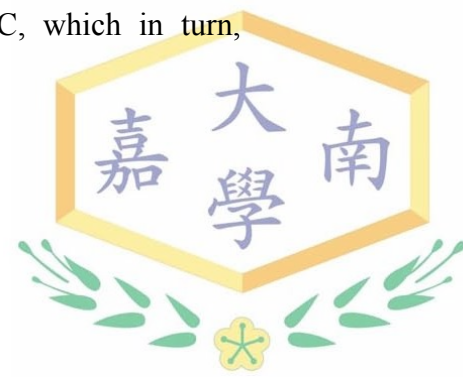
## **Research Questions**

### ***Primary research question***

How does intellectual capital (IC) mediate the relationship between human resource (HR) configurations and organisational performance in the Taiwanese hotel industry?

### ***Subsidiary questions***

1. How do HR configurations facilitate the development of IC, which in turn, enhance organisational performance?



## 2. Which IC components contribute the most to the organisational performance?

In order to address the research objective and questions thereby emerging, the theoretical framework and hypotheses were developed based on an extensive review of the related literature and empirical studies on the resource-based view (RBV), human resource management (HRM), and intellectual capital management.

### **Literature Review**

#### ***Resource-Based View***

Not all firm resources could generate the potential of sustained competitive advantages. Barney (1991) clarifies that a firm resource must have all four attributes in order to hold the potential of sustained competitive advantages: valuable, rare, imperfectly imitable, and non-substitutable. Firstly, firm resources are valuable when they enable a company to conceive of or implement strategies that improve its efficiency and effectiveness. Firm resources are said to be valuable when they take advantage of environmental opportunities or neutralize environmental threats. Secondly, firm resources must be rare among its present and potential competition. Valuable firm resources can be sources of neither a competitive advantage nor a sustained competitive advantage if they are possessed by large number of current or potential competing firms. Thirdly, firm resources which are valuable and rare can only be sources of sustained competitive advantage if companies that do not possess these resources cannot obtain them. Firm resources can be imperfectly imitable for one or a combination of the following reasons: unique historical conditions, causally ambiguous, or socially complex. Lastly, substitutability can take at least two forms, it can be made by creating either a similar or a very different resource (Barney, 1991).



### ***Intellectual Capital***

A harmony on the categorisation of intellectual capital (IC) components has not yet been accomplished in the existing literature. Studies examining the development, use and performance effects of IC spent considerable time defining subcategories of IC; nevertheless, great confusion still exists as to what the term IC actually represented (Edvinsson & Malone, 1997; Stewart, 1997). Many of the early attempts to define or describe IC acknowledged solely a human component. Other attempts took a broader perspective of IC. In general, IC comprises: human capital, structural capital, organisational capital, customer capital, relational capital, and social capital. More recently, Youndt & Snell (2004) synthesize and conceptualise IC as three distinct categories: human, organisational, and social capital. This study is stemmed from the Youndt & Snell's (2004) classification of IC given that it is considered to be the most comprehensive in the existing literature.

### ***Human Capital***

Human capital theory is developed by Becker (1962), who distinguishes between general and specific employee training. It is based on the assumption that, without either type of training, competitive forces ensure that the wage rate equals the value of marginal product at all points in time. Human capital can be considered as the most fundamental dimension of intellectual capital due to the fact that employees are the most valuable corporate asset. It contains the knowledge, know-how, talent, expertise, and experience of individual employee (Edvinsson & Malone, 1997) required to provide solutions to customers (Saint-Onge, 1996).

### ***Organisational Capital***

In this study, organisational capital, instead of structural capital, is used as Youndt & Snell (2004) argue that organisational capital is more appropriate than



structural capital because this is the capital an organisation actually owns (human capital can only be borrowed or rented). They define organisational capital as represents institutionalised knowledge and codified experience stored in databases, routines, manuals, structures, patents, trademarks and so forth. Their definition is considered to be the most comprehensive one owing to it embraces the above authors' description of structural capital.

### ***Social Capital***

Social capital resides neither at the individual nor the organisational level. Adler and Kwon (2002) and Nahapiet and Ghoshal (1998) view social capital as an intermediary form of intellectual capital consisting of knowledge resources embedded within, available through, and derived from networks of relationships possessed by an individual or social unit. That is, the networks and relationships an organisation builds up both internally and externally. Therefore, social capital is collectively owned by a network of people, its creation and leveraging depends greatly on the collaborative nature of network relationships, and on qualities (e.g. trust within such relationships) (Dovey & White, 2005). In brief, social capital includes not only the network but also the assets that may be mobilised via that network (Bourdieu, 1986; Burt, 1992).

### **Research Methodology**

This study adopts a contingent configurational perspective and hypothesise that HR configurations will vary with the distinct IC components. Youndt, Subramaniam, & Snell (2004) also illustrate that a natural outcome of the various differences between three IC components (human, organisational, and social capital) is that each component requires distinctive investments.



HR configurations were measured by the six HR configurations, namely; 1) recruitment & selection, 2) training & development, 3) documentation, 4) information systems, 5) egalitarian, and 6) collaborative. It is hypothesised that these six HR configurations help enhance employees' knowledge and skill (human capital), permit firms to store knowledge in systems, routines, processes, and cultures (organisational capital), and facilitate group interaction and knowledge sharing (social capital), which, in turn, improve organisational performance (Youndt & Snell, 2004). The multi-item scales of the six HR configurations were mainly derived from Youndt and Snell's (2004) empirical study; thus, how these scales were originally developed is explained.

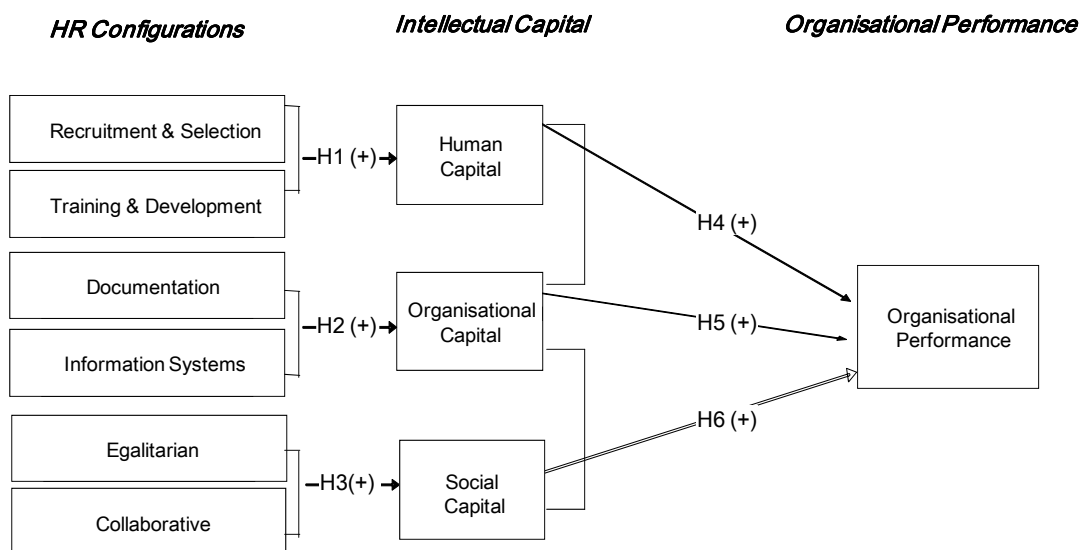
Intellectual capital (IC) is measured by its four elements, namely; 1) human capital, 2) organisational capital, 3) social capital, and 4) innovation capital. IC is intellectual material - knowledge, information, intellectual property, experience and infrastructure - enabling a firm to function (Brooking, 1996), and can be employed to generate wealth (Stewart, 1997). Resource-based theory, human capital theory, organisational learning theory, and information processing theory suggest that IC can create value and enhance organisational performance by lowering organisational costs (production and service delivery), increasing customer benefits, or a combination of the two (Youndt & Snell, 2004). Their study hypothesised that the three elements of IC (human, organisational, social) were mediating variables between HR configurations and organisational performance. It can be argued that IC elements have little empirical foundation, particularly innovation capital. The multi-item scales of the three IC elements were mainly derived from Youndt and Snell's (2004) study who had reviewed theoretical discussions surrounding intangible assets, human capital, and organisational learning.

Performance of the hotel industry has specific features associated with provision



of hotel product; thus, the measures used to assess hotel performance should reflect the particular activities and products and services offered (Harris & Mongiello, 2001). Both financial and non-financial performance measurement will be used in this study. This study will use seven indicators to evaluate organisational performance: profit rate; ROI; RevPar, Occupancy, service quality, customer satisfaction, and employee turnover. Extensively used financial performance metrics in the hotel industry, RevPar (revenue per available room) and occupancy are employed to access organisational performance (Enz, Canina, & Walsh, 2001; Namasivayam, Lee, & Zhao, 2007).

### Theoretical Framework



### Research hypotheses

Hypothesis 1: A training and development HR configuration and a recruitment and selection HR configuration positively affect an organisation's level of human capital.

Hypothesis 2: A documentation HR configuration and an information system HR configuration m positively affect an organisation's level of organisational capital.



Hypothesis 3: An egalitarian HR configuration and a collaborative HR configuration positively affect an organisation's level of social capital.

Hypothesis 4: A firm's level of human capital positively affects organisational performance.

Hypothesis 5: A firm's level of organisational capital positively affects organisational performance.

Hypothesis 6: A firm's level of social capital positively affects organisational performance.

In order to address the research objective and questions in the context of the Taiwanese hotel industry, quantitative methodologies is employed. Data is collected by survey administration to managerial levels in various departments, such as rooms, food and beverage, human resources, sales and marketing, in the international tourist hotels, tourist hotels and ordinary hotels in Taiwan. The questionnaire is composed of four sections: human resource practices, intellectual capital management, organisational performance, and demographic information. A seven-point likert scale was employed with anchors ranging from '1: strongly disagree' to '7: strongly agree'. Various stages of data analysis are undertaken to test the hypotheses including the preliminary analyses, confirmatory factor analysis (CFA), and structured equation modelling (SEM).

### **Conclusion**

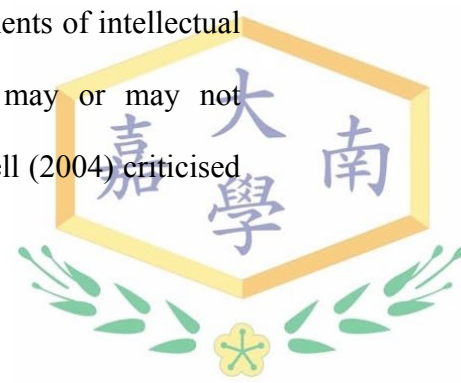
The significance of undertaking this study is fivefold. Firstly, empirical studies examining the effects of the components of intellectual capital (IC) have not yet been undertaken in the Taiwanese hotel industry. Intellectual capital is the source of a firm's competitive advantage (Edvinsson & Malone, 1997). Several researchers (i.e.,





N Bontis & Fitz-Enz, 2002; Namasivayam & Denizci, 2006) suggested that investments in intangible resources, in particular IC, are critical to service businesses; however, there is still no clear grasp of how different components of IC shape organisational performance (K. Walsh et al., 2008). Secondly, most prior empirical studies examined the relationship between IC and organisational performance or simply focused on the relationship between one perspective of IC (e.g. human capital) and performance. Other studies investigated the impact of human resource (HR) management on organisational or merely looked at the impact of individual HR practice (e.g. training) on performance. Very few studies have taken a more holistic approach to examine the mediating role of IC between human resource configurations and organisational. Thirdly, there is scarce research examining the impact of HR practices on organisational performance in the context of the hospitality industry except the studies of Haynes & Fryer (2000), Gonzalez (2004), and Warech & Tracey (2004). Next, this study will focus on one single industry, the Taiwanese hotel industry. By focusing on one single industry, it will examine the causality and impact of HR configurations and intellectual capital on organisational performance in greater depth and to provide more in-depth implications. Thus, the study intends to bridge the gap as majority of the empirical studies were cross-industries or cross-sectors (e.g., L. J. Bassi & M. E. Van Buren, 1999; N Bontis, Keow, & Richardson, 2000; Firer & Williams, 2003; Huang & Liu, 2005; Jiménez-Jiménez & Sanz-Valle, 2005; Laursen & Foss, 2003; Lim & Dallimore, 2004; Palacios-Marques & Garrigos-Simon, 2003; Youndt & Snell, 2004; Young, 2005), which could merely offer more generalised implications.

In addition, this study will examine whether the three components of intellectual capital work independently, complementarily, or interactively, may or may not enhance organisational performance. Youndt, Subramaniam, & Snell (2004) criticised



that researchers tend to treat each component of intellectual capital as completely independent constructs; thus, losing sight of the whole. Carmeli & Tishler(2004) also point out that more research is needed to extend the set of intangible resources, and simultaneously estimate the effect of tangible and intangible resources on organisational performance. Thus, focus should be placed on a firm's overall profile of intellectual capital in the aggregate rather than in the segregate in order to comprehensively understand how intellectual capital develops and drives firm performance. In particular, prior empirical studies failed to examine the coexistence of IC components. Last but not least, this study aims to provide constructive suggestions for tourism policy makers to engage building an intellectual capital-based hotel industry in Taiwan as a supported tourism policy is essential for the global tourism competitiveness of Taiwanese hotel industry.



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## Appendix 1. 國際觀光及觀光旅館名錄

旅館名稱	地址
福容大飯店 淡水漁人碼頭	251 新北市淡水區觀海路 83 號
麗景四季飯店	231 新北市新店區碧潭路 77 巷 2 號
福朋喜來登飯店	235 新北市中和區中正路 631 號
碧特弗大飯店	231 新北市新店區太平路 8 號
美麗春天大飯店	231 新北市新店區太平路 9 號
圓山大飯店	104 台北市中山區中山北路 4 段 1 號
國賓大飯店	104 台北市中山區中山北路 2 段 63 號
台北華國大飯店	104 台北市中山區林森北路 600 號
華泰王子大飯店	104 台北市中山區林森北路 369 號
國王大飯店	104 台北市中山區南京東路 1 段 118 號
豪景大酒店	108 台北市萬華區環河南路 1 段 77 號
台北凱撒大飯店	100 台北市中正區忠孝西路 1 段 38 號
康華大飯店	104 台北市中山區松江路 306 號
神旺大飯店	106 台北市大安區忠孝東路 4 段 172 號
兄弟大飯店	104 台北市中山區南京東路 3 段 255 號
三德大飯店	103 台北市大同區承德路 3 段 49 號
亞都麗緻大飯店	104 台北市中山區民權東路 2 段 41 號
國聯大飯店	106 台北市大安區光復南路 200 號



台北寒舍喜來登大飯店	100 台北市中正區忠孝東路 1 段 12 號
老爺大酒店	104 台北市中山區中山北路 2 段 37 之 1 號
福華大飯店	106 台北市大安區仁愛路 3 段 160 號
台北君悅大飯店	110 台北市信義區松壽路 2 號
晶華酒店	104 台北市中山區中山北路 2 段 39 巷 3 號
西華大飯店	105 台北市松山區民生東路 3 段 111 號
遠東國際大飯店	106 台北市大安區敦化南路 2 段 201 號
六福皇宮	104 台北市中山區南京東路 3 段 133 號地 下 1 樓地下 6 樓及 1 樓至 15 樓
陽明山中國麗緻大飯店	111 台北市士林區陽明山格致路 237 號
美麗信花園酒店	104 台北市中山區市民大道 3 段 83 號
台北寒舍艾美酒店	110 台北市信義區松仁路 38 號
台北 W 飯店	110 台北市信義區忠孝東路五段 10 號
亞士都飯店	104 台北市中山區林森北路 98 號
第一大飯店	104 台北市中山區南京東路 2 段 63 號
六福客棧	104 台北市中山區長春路 168 號
帝后大飯店	104 台北市中山區德惠街 14 號
華華大飯店	100 台北市中正區懷寧街 30-32 號
歐華酒店	104 台北市中山區林森北路 646 號
慶泰大飯店	104 台北市中山區松江路 186 號



天成大飯店	100 台北市中正區忠孝西路 1 段 43 號
福容大飯店 台北	106 台北市大安區建國南路 1 段 266 號
首都大飯店	104 台北市中山區建國北路 2 段 7 號
台北君品大酒店	103 台北市大同區承德路 1 段 3 號(1 樓..地下 1 樓.地下 3 樓及 5 樓~16 樓)
台北花園大酒店	100 台北市中正區中華路 2 段 1 號
日勝生加賀屋國際溫泉飯店	112 台北市北投區溫泉里 11 鄰光明路 236 號
北投麗禧溫泉酒店	112 台北市北投區幽雅路 30 號
全國大飯店	403 台中市西區台中港路 1 段 257 號
通豪大飯店	404 台中市北區大雅路 431 號
長榮桂冠酒店(台中)	407 台中市西屯區台中港路 2 段 6 號
台中福華大飯店	407 台中市西屯區安和路 129 號
台中金典酒店	403 台中市西區健行路 1049 號
龍谷大飯店	424 台中市和平區博愛村東關路 1 段 138 號
裕元花園酒店	407 台中市西屯區台中港路 3 段 78-3 號
台南大飯店	700 台南市中西區成功路 1 號
曾文.山芙蓉渡假大酒店	715 台南市楠西區密枝村密枝 102 之 5 號
大億麗緻酒店	700 台南市中西區西門路 1 段 660 號
台糖長榮酒店(台南)	701 台南市東區中華東路 3 段 336 巷 1 號





香格里拉台南遠東國際大飯店	701 台南市東區大學路西段 89 號
遠百企業觀光旅館	710 台南市永康區中正南路 533 號
華王大飯店	803 高雄市鹽埕區五福四路 42 號
華園大飯店	801 高雄市前金區六合二路 279 號
高雄國賓大飯店	801 高雄市前金區民生二路 202 號
漢來大飯店	801 高雄市前金區成功一路 266 號
高雄福華大飯店	800 高雄市新興區七賢一路 311 號
高雄金典酒店	802 高雄市苓雅區自強三路 1 號 37 至 85 樓
寒軒國際大飯店	802 高雄市苓雅區四維三路 33 號
高雄圓山大飯店	833 高雄市鳥松區圓山路 2 號
麗尊大酒店	802 高雄市苓雅區五福一路 105 號
高雄義大皇冠假日飯店	840 高雄市大樹區三和村學城路 1 段 153 號
福容大飯店 高雄	803 高雄市鹽埕區五福四路 45 號
礁溪老爺大酒店	262 宜蘭縣礁溪鄉大忠村五峰路 69 號、69-1 號
蘭城晶英酒店	260 宜蘭縣宜蘭市民權路二段 36 號
長榮鳳凰酒店(礁溪)	262 宜蘭縣礁溪鄉健康路 77 號
幼獅大飯店	265 宜蘭縣羅東鎮中山路 3 段 222 號
山泉大飯店	262 宜蘭縣礁溪鄉礁溪路 6 段 36 號
桃園大飯店	330 桃園縣桃園市大興路 269 號



尊爵天際大飯店	338 桃園縣蘆竹鄉南崁路 1 段 108 號
南方莊園	320 桃園縣中壢市樹籽路 8 號
台北諾富特華航桃園機場飯店	337 桃園縣大園鄉航站南路 1-1 號
尊爵大飯店	330 桃園縣桃園市莊敬路 1 段 300 號
古華花園飯店	320 桃園縣中壢市民權路 396.398 號
福容大飯店 桃園	330 桃園縣桃園市大興西路 1 段 200 號
福容大飯店 林口	333 桃園縣龜山鄉文二一街 68 號
新竹喜來登大飯店	302 新竹縣竹北市十興里光明六路東 1 段 265 號
豐邑尊榮飯店	302 新竹縣竹北市十興里 11 鄰光明 6 路東 1 段 263 號
苗栗兆品酒店	350 苗栗縣竹南鎮公園路 106 號
涵碧樓大飯店	555 南投縣魚池鄉水社村中興路 142 號
日月潭雲品酒店	555 南投縣魚池鄉水社村中正路 23 號
日月行館	555 南投縣魚池鄉水社村中興路 139 號
水沙蓮觀光大飯店	555 南投縣魚池鄉水社村日月潭名勝街 5 號
阿里山賓館	605 嘉義縣阿里山香林村阿里山 16 號
名都觀光渡假大飯店	602 嘉義縣番路鄉內甕村一鄰後坑仔 28 號



凱撒大飯店	946 屏東縣恆春鎮墾丁路 6 號
墾丁福華渡假飯店	946 屏東縣恆春鎮墾丁路 2 號
南台灣大飯店	944 屏東縣車城鄉四重溪溫泉路玉泉巷 37 號
知本老爺大酒店	954 台東縣卑南鄉溫泉村龍泉路 113 巷 23 號
娜路彎大酒店	950 台東縣台東市連航路 66 號
花蓮亞士都飯店	970 花蓮縣花蓮市民權路 6 之 1 號
統帥大飯店	970 花蓮縣花蓮市公園路 36 號
花蓮翰品酒店	970 花蓮縣花蓮市美崙區永興路 2 號
美侖大飯店	970 花蓮縣花蓮市美崙區林園 1 之 1 號
太魯閣晶英酒店	972 花蓮縣秀林鄉富世村天祥路 18 號
遠雄悅來大飯店	974 花蓮縣壽豐鄉鹽寮村山嶺 18 號
寶華觀光旅館	880 澎湖縣馬公市中正路 2 號
長榮桂冠酒店(基隆)	202 基隆市中正區中正路 62 號之 1
新竹老爺大酒店	300 新竹市東區光復路 1 段 227 號
新竹國賓大飯店	300 新竹市中華路 2 段 188 號
耐斯王子大飯店	600 嘉義市忠孝路 600 號

