

# 醫療產業企業社會責任之投入與財務績效的關聯分析

## The Relationship of Corporate Social Responsibility and Financial Performance in the Healthcare Industry

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### 摘要

企業社會責任(Corporate Social Responsibility, 以下簡稱 CSR)的議題逐漸受到西方先進國家企業的重視,亦成為企業經營治理的新趨勢。CSR 不僅是社會大眾對企業的期望,也逐漸與貿易連結而成為產品能否進入國際市場貿易壁壘的關卡。因此,CSR 是企業提供產品外貿競爭力的必要武器。我國醫療產業 CSR 的研究闕如,作者遂感興趣探討 CSR 的投入對醫療機構財務績效的影響。本研究以財團法人醫院為研究對象,結果發現:第一,醫院對內及外部 CSR 的關注並不相同,內部 CSR 的投入顯著高於外部 CSR。第二,CSR 投入與績效間存在有時間延遲的效果;第三,CSR 投入與財務績效成負向關係;第四,不同層級醫療機構 CSR 的投入呈現不同,地區與區域醫院顯著高於醫學中心。本研究檢視台灣醫療機構 CSR 的概況、CSR 與財務績效,以及醫療層級與 CSR 程度的關連,並探討研究結果的可能意涵,提供醫療機構經營者將 CSR 從概念轉成經營策略的參考,也成為醫院評鑑指標設定的依據。

關鍵字:醫院、社會責任、財務績效、層級醫療機構。

### ABSTRACT

Corporate social responsibility (CSR) is an increasing concerned subject in western industrialized countries and has become a new trend of business governance. CSR can not only meet the public expectation of an excellent enterprise in societies, but also link to a prosperity dividend in international trades, which decides the product entrances and barriers of the international markets. Thus, CSR provides products with an essentially effective weapon in the keen competition of foreign trades. Due to few researches on CSR published in Taiwanese academia, especially for medical settings, we were then interested in probing into the relationship of CSR and financial performance in medical settings. The results show that 1) CSR efforts exhibit different magnitudes between internal and external domains in which the former is significantly higher than the latter; 2) Time delay effect exists lag behind between CSR effort and its performance; 3) A negative result displays a closer relationship between CSR and financial performance; 4) Distinct levels of healthcare institutes endeavor to be dissimilar CSR inputs of which district and regional hospitals are both significantly higher than that medical center. Finally, we disclosed the results of CSR efforts performed in Taiwanese healthcare industry including those relationships of CSR and financial performance, dissimilarities of CSR inputs in healthcare institutes and discussions of possible implications in study findings. The conclusion provides medical settings with references to both conception of CSR strategy execution and criterion constitution for Taiwanese hospital accreditation.