薪酬給付制度、員工分配公平與工作績效關係之研究：以我國四大會計師事務所為例

In the Small-Profit Era, how to attract professions and creative value is a task of top priority of the CPA Firms. Moreover, compensation system plays an important role to motive employees. This paper intends to study the relationships among compensation system, employees distributive equity, and job performance in Taiwan's CPA Firms. In this study, compensation system is independent variables, job performance is dependent variables, employees distributive equity is a mediator. The subjects of this study are employees of the Big-Four CPA Firms in Taiwan. This research adopts questionnaire survey method, and hierarchical regression analysis. The findings of the study are as follows. (1) Job-based pay correlates positively with the external equity. Job-based and skill-based pay correlates positively with the internal equity. Performance-based pay correlates positively with the individual equity. (2) The internal equity correlates positively with task and contextual performance. (3) Job-based pay will across internal equity to affect task performance. According to the results, we offer the following suggestions: (1) Adopts 360-degree performance evaluation to evaluate employees, job performance completely to achieve individual and internal equity. (2) CPA Firms should place importance on the design of Job-based pay, and motives employees self-studying and growth.