會計師事務所人力資源管理活動與組織績效關聯性之研究：從人力資源角色觀點探討之

In accounting firm, "human" are important assets of offering specialized service, and improve the key factor of serving quality. Thus, the human resources management is more and more important in accounting firm. The main propose of this study is to examine the relationship between HRM activities and organizational performance, and classify the role that acts in Human Resource Department of four major firms with human resources roles viewpoint, examining the relationship between HRM practices and organizational performance in which role the HR department acts. The study questionary asks Human Resource Department executive, the staff and auditor of four major accounting firms.121 valid questionnaires were returned, with a 40.33% returned rate. The results of study are listed below: (1).As whole accounting firm, training and developing, performance management and labor-management relationship of HRM practices have significant positive impact on organizational performance. (2).When Human Resource Department of accounting firm acts the Strategic partner, training and developing, performance management, labor-management relationship of HRM practices have significant positive impact on organizational performance. (3).When Human Resource Department of accounting firm acts the Administrative expert, training and developing, employee benefits of HRM practices have significant positive impact on organizational performance. (4).The ranks of implementation results of HRM practices in whole accounting firm are recruiting, training and development, employee benefits, performance management, compensation system, labor-management relationship.