會計師事務所人力資本衡量指標之分析：台灣實證研究

As intellectual capital remains a most significant asset in CPA firms, in which human capital has been a primary means for a CPA firm to excel its professional know-how and audit quality. The study aims to explore in-depth the very essence of human capital in Taiwan's CPA firms, and has developed a total of 25 human capital measurement indicators upon referring to relevant human capital literature and interviewing senior CPAs, which are found to fall under five major perspectives of "Employee professional proficiency", "Employee loyalty", "Partner CPAs' proficiency", "CPA firms manpower's value measurement", and "CPA firms personnel's knowledge management". The study has been conducted using a "CPA proficiency questionnaire", together with analysis made using the analytic hierarchy process (AHP) developed by Saaty, to derive at importance ranking and relative weighing for all measurement indicators identified. The empirical analysis findings show that the most valued human capital perspectives rated by sequence of importance are "Partner CPAs' proficiency", "CPA firms personnel's knowledge management", "Employee loyalty", "Employee professional proficiency", and "CPA firms manpower's value measurement". Among the 25 measurement indicators, the top five indicators most valued by CPA firms are, "Communication and coordination capabilities", "Total yearly output", "Teamwork leadership", "Employee's voluntary motivated work ethics", and "Employee cooperation". In addition, the study also attempts to conduct in-depth study and a more comprehensive importance ranking taking to varied categorization basis in order to analyze human capital indicators that are particularly emphasized by varied types of CPA firms.