企業智慧資本績效衡量之研究：生命週期與供應鏈之影響

It is apparent that enterprise's book values lower than market value, especially in Hi-Tech industry. Hi-Tech companies differ from traditional companies. They focus on research and development, innovation, team unity and new technology. However, these activities above have not been seen in their financial statements. To assess a company performance especially a Hi-Tech company, it is very important to contain into intellectual capital. This study covers three years from 2001 to 2003. The samples are from public listed information technology companies on the Taiwan Stock Exchange. The study uses factor analysis and regression analysis to analyze the relationship between intellectual capital and intellectual capital performance, and to test how life cycle and supply chain affect intellectual capital performance. This study finds that intellectual capital has positive effects with intellectual capital performance. Joining life cycle and supply chain, we find that they all have significant affect intellectual capital performances.