



摘要

有關綠色採購與 ISO 14000 環境管理系列驗證的相關研究，近年來陸續有相關研究發表。然而，學者的研究大部分僅討論到 ISO 14000 環境管理系列驗證對企業績效的影響，或是侷限於企業現有綠色採購活動經營之個案探討或實證研究，而甚少探討到有關企業推行綠色採購與 ISO 14000 環境管理系列驗證之相互關係。因此，本研究目的首先依序透過問卷調查分別針對國內 2000 大企業廠商對 ISO 14000 的評價與國內推動綠色採購現況進行探索性研究，並透過相關文獻內容的探討試圖建立理論架構來探討 ISO 14000 環境管理與綠色採購的相互關連性。

第一部份國內大型服務業與製造業廠商對 ISO 14000 的評價調查，針對 343 家企業進行調查，有效問卷 78 份，回收率 23.28 %，研究結果為：

- 一、服務業與製造業對於 ISO 14000 系列驗證的評價無顯著差異。
- 二、服務業與製造業對於投入環境管理的單位設置層級、專職員工人數及環管花費無顯著差異。

第二部份國內大型企業推動綠色採購現況，針對 343 家企業進行調查，有效問卷 69 份，回收率 17.49 %，研究結果為：

- 一、企業對綠色採購重視程度中企業的採購部門編制人數與經營型態（資金來源）對推動綠色採購的重視程度有顯著差異。
- 二、在企業認知綠色採購工作內涵中：產業別對認知綠色採購的工作內容，服務業對有害原料之「銷售剩餘的報廢品或二手使用過的原物料」項目，認知情形明顯高於製造業；企業推動 ISO 14000 驗證與否對認知綠色採購的工作內容方面：已通過 ISO 14000 驗證的廠商對於供應鏈關係之「將符合環保法規與標準之產品規格納入採購項目中並提供給供應商」與「採行廣泛的公司環境稽核（包括公司各個分支機構、廠房）計畫」兩項目之認知情形明顯高於尚未通過 ISO 14000 驗證的廠商；不同登記資本額的企業對認知綠色

採購的工作內容，在供應鏈關係之「與供應商協力合作以提供原料、設備、零件及服務以達成環境目標」項目呈現顯著的差異；不同員工人數對認知綠色採購的工作內容，在供應鏈關係之「要求供應商進行環境稽核」項目呈現顯著的差異；不同行銷市場比重企業對認知綠色採購工作內涵，在供應鏈關係之「採行廣泛的公司環境稽核（包括公司各個分支機構、廠房）計畫」與「要求供應商進行環境稽核」兩項目呈現顯著差異。

三、企業推動綠色採購障礙中，不同產業別對推動綠色採購的障礙在認知、經濟、法規及組織障礙面均呈現顯著差異；企業有無通過 ISO 14000 驗證對推動綠色採購的障礙在認知、資訊、法規及組織障礙面均呈現顯著差異；不同年營業額企業對推動綠色採購障礙在認知與技術障礙面呈現顯著差異；不同員工人數企業對推動綠色採購障礙的看法在認知障礙面呈現顯著差異；不同採購部門編制人數企業對推動綠色採購障礙的看法在認知、經濟及資訊三障礙面有顯著差異。

第三部份綠色採購對 ISO 14000 環境管理關係模式建構中，本部份研究即以企業績效觀點，逐步探討企業推動綠色採購與 ISO 14000 環境管理系列驗證對企業環境績效與財務績效的相互關係，並建立理論架構。

根據前述研究發現，本研究建議政府與企業未來除了要持續推動環境管理相關工作外，還應將「ISO 認證」的取得納入未來的組織競爭策略中，而綠色採購也必須包含 ISO 14000 環境管理系列。如此，ISO 14000 作為廠商履行其社會環境責任，才能得以完成並避免遭受國際貿易障礙。

關鍵字：綠色採購、環境管理系列驗證、環境績效、財務績效、支援模式

Abstract

ISO 14000 series as an environmental standard's benchmark for excellence and a catalyst for improvement and success. ISO 14000 are becoming the practices for stakeholder quizzing the performance of environmental and financial, highlight both its strengths and weaknesses, in order to deliver tangible performances improvement for an organization. Every organization, no matter public and private or what its size, purchases goods and services. And, large organizations have considerable influence over the practices of their suppliers. As environmental purchasing practices have become more common in large organizations, the implications for companies in the supply chain have similarly increased. And, how can environmental purchasing practices that have produced tangible business benefits for a large number of companies worldwide, and being integrated with other environmental sound strategies, receive a great of challenge.

In this thesis, a support model which describing a relationship framework of environmental purchasing and ISO 14000 implementation, is presented. The Top 2000's large organizations in Taiwan were surveyed which related to the topics of ISO 14000 implementation and promoting environmental purchasing. Related to the topic of ISO 14000, this support model showed an average acceptance in the part of departmental unit, staffing and expenses, which found in most of the environmental management issues of the organizations being studied. To the topic of environmental purchasing, the staffing and management-style of procurement department have delivered considerable implications to the model. Besides, different kind of industries also indicated variously conceptual in their daily purchasing context. As example, services industry showed remarkable concern of "sales of hazardous scrap and used materials" than manufacturing industry. Organizations with ISO 14000 certificated showed substantial concern to supplier chain relationships, such as "provide design specifications to suppliers that include environmental requirements for purchased items" and "company-wide environmental audits". Size of registered capital, labor force and marketing segmental of organizations also indicated variously of conceptual

in the procurement content, particular right in the context of “collaboration with suppliers to provide materials, equipment, parts, services that support environmental goals”, “environmental audits of suppliers” and “company-wide environmental audits”.

In the end of the thesis, the author can reach some conclusions that: variously context of organizations, such as industry type, ISO 14000 certificated, annual revenue, labor force and departmental greener procurement staffing showed significant influence to the model. These contexts also can be indicates as the important factors when promoting environmental purchasing programs in Taiwan.

Keywords : Environmental Purchasing , ISO 14000 , Environmental Performance , Financial Performance , Support Model