

董事會職能與獨立董事角色： 從企業競爭策略和獨立董事背景來探討

李德冠 陳禹竹 陳計良* 張慧珊

過去我國與獨立董事相關之文獻中，大多聚焦在獨立董事之數量或是其佔董事會的比率與公司績效的關聯性，有些文獻則是進一步探討董事會獨立性對於公司各項決策的影響，鮮少有文獻著墨於獨立董事的行為及其所參與的公司決策之類型，本研究主要目的即是為了探討獨立董事參與哪些董事會決策，以及瞭解影響獨立董事參與決策的因素，因此本研究將獨立董事參與的不同決策，根據董事的職能分成四種類型：建議與諮詢職能、企業網絡職能、行為控制職能和產出控制職能。

研究結果發現獨立董事任職於採行差異化策略程度愈高之企業時，愈能發揮建議與諮詢職能及企業網絡職能。而獨立董事任職於採行焦點策略程度愈高之企業時，愈能發揮企業網絡職能。

至於獨立董事的背景，具「管理專業」之獨立董事，則如同預期，較能發揮建議與諮詢職能及企業網絡職能。此外，「法律專業背景」之獨立董事，較能發揮建議與諮詢職能。而「產業相關專業背景」之獨立董事，則較能發揮「產出控制職能」。

綜合以上研究結果，我們發現除了過去文獻所強調獨立董事的監督功能之外，獨立董事還能發揮其他許多不同的職能，特別是「建議與諮詢職能」以及「企業網絡職能」。

關鍵詞：公司治理、獨立董事、職能、競爭策略、專業背景。

「政策與管理意涵」

除了過去文獻強調獨立董事的監督功能外，本文發現獨立董事還能發揮其他許多職能，特別是「建議與諮詢」及「企業網絡」職能，表示企業在進行各項營運決策制定時，獨立董事可以發揮其專長協助企業達成營運目標及提升經營績效。本文研究結果具實質政策意涵，主管機關應更注重獨立董事設置相關規範，使獨立董事能發揮更大效用。

* 通訊作者。電話：03-2655319，電子信箱：d90722002@ntu.edu.tw。

李德冠為中原大學會計學系助理教授；陳禹竹為信維會計師事務所會計師；陳計良為中原大學會計學系副教授；張慧珊為中原大學會計學系助理教授。

李德冠 陳禹竹 陳計良 張慧珊

Board Functions and Independent Directors' Involvement: Competitive Strategy and Independent Directors' Background Perspectives

Te-Kuan Lee

Assistant Professor, Department of Accounting,

Chung Yuan Christian University

Yu-Zhu Chen

Certified Public Accountant, Ecovis Taiwan Accounting Firm

Chi-Liang Chen

Associate Professor, Department of Accounting,

Chung Yuan Christian University

Hui-Shan Chang

Assistant Professor, Department of Accounting,

Chung Yuan Christian University

Past independent director's literature mainly focus on the association between the number or the proportion of independent director and the corporate performance. Further, some literatures investigate on the impact of board independence on firms' various decisions. Very few studies investigate the behavior of independent directors and their participation in firms' decisions. Thus, the purpose of this research is to explore what the independent directors are involved in board decisions and learn the factors that affect independent directors' participation in board's decisions. Hence, this study classifies independent directors' various decision participation into four kinds of board tasks: recommendation and advisory tasks, business network tasks, behavior control tasks and output control tasks.

Empirical results indicate that when firms tend to adopt more on differentiation strategy, their independent directors will exercise more on

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recommendation and advisory tasks and business network tasks. For firms tend to adopt more on focus strategy, their independent directors will exercise more on business network tasks. As for the background of independent directors, independent directors with management profession, as expected, exercise more on recommendation and advisory tasks and business network tasks. Moreover, independent directors with law profession exercise more on recommendation and advisory tasks. Also, independent directors with industry related profession exercise more on output control tasks. Taken together, in addition to past literatures emphasizing monitoring function of independent directors, we find independent directors can exercise on various board tasks, especially on recommendation and advisory tasks as well as business network tasks.

Key Words: Corporate Governance, Independent Directors, Task Performance, Competitive Strategy, Professional Background.