

對台灣企業社會責任獎項評比的省思

劉世慶 張詠晴* 許永明 陳厚儒

本論文的目的在於：探討目前台灣主要與企業社會責任有關的獎項，包括：遠見企業社會責任獎、天下企業公民獎與台灣企業永續獎等，所創造的價值與在獎項評比過程可能發生的缺點與爭議。由於社會大眾及機構投資人對於企業在企業社會責任方面表現的瞭解，極其有限，透過企業社會責任獎項的頒發，可以有效地減少資訊的不對稱，因此瞭解相關獎項目前可能存在且值得改進之處，就變成是一個重要的議題。據作者所知，相關研究在文獻中付諸闕如，因此更凸顯本文的重要性。藉由訪問獎項主辦單位與參賽公司的人員，以及對於社會大眾的問卷調查。我們發現了許多與獎項價值與評比過程中，有關且值得省思的議題。本文出發點不在指陳相關獎項的缺點，而在希冀與期許台灣企業，能夠了解獎項全面性的價值，從而理解獎項的重要性；給獎單位，能夠藉由思考我們所提出的議題，及改善獎項評比的作法，使之變得更公平與公正，能夠真正鼓勵到更多企業社會責任做得好的公司，讓社會因此能夠有更好的發展。

關鍵詞：企業社會責任、企業永續、企業社會責任獎項。

「政策與管理意涵」

本研究對「遠見企業社會責任獎」、「天下企業公民獎」、「台灣企業永續獎」的台灣三大企業社會責任獎項，經由訪問與調查有關獎項的利害關係人，從而省思此類獎項的價值與評選方式。研究發現，現行獎項雖在評比方式有需改善之處，但對於台灣企業社會責任的推動，與協助社會辨識企業社會責任公司是有所助益的。此外，監管單位如能經由政策來驅動台灣企業落實社會責任，亦有助獎項的推動，從而讓台灣的企業社會責任朝向正向循環發展。

* 通訊作者：張詠晴，輔仁大學助理教授，地址：新北市新莊區中正路510號 email: 140517@mail.fju.edu.tw，電話：02-2905-2022。
劉世慶為政治大學商學院信義書院研究主任，許永明為政治大學風險管理與保險學系教授，陳厚儒為致德國際股份有限公司 CSRone 永續智庫 CSR 總監。

劉世慶 張詠晴 許永明 陳厚儒

Reflections on CSR Awards in Taiwan

Shih-Ching Liu

Research Director of Sinyi School, College of Commerce,
National Chengchi University

Ariana Chang

Assistant Professor, Department of Business Administration,
Fu Jen Catholic University

Yung-Ming Shiu

Professor, Department of Risk Management and Insurance,
National Chengchi University

Hou-Ru(Tino) Chen

CSR Director of CSRone

The purpose of this paper is to reflect on the well-known corporate social responsibility (CSR) awards in Taiwan, including Global Views Corporate Social Responsibility Award, Excellence in Corporate Social Responsibility, Taiwan Corporate Sustainability Awards. Because the public as well as institutional investors have only limited information on firms' social performance, these CSR awards can reduce such informational asymmetry. As far as we understand, little, if any, research has been dedicated towards reflections on CSR awards. This highlights the importance of our research. In this study, we interview staffs from awards-giving agencies and firms that participate in these award competitions. Additionally, we also conduct a questionnaire survey to understand what the public's view on CSR awards. Results show that several issues and concerns about firms' social performance evaluation are raised. This study is not aiming at presenting the drawbacks of these awards. Instead, we very much hope that Taiwanese corporations can holistically find out the value of awards to understand their importance; these awards-giving agencies can reflect on our findings and address these concerns and that these awards can become more equal and fairer and encourage those who win these awards, from which the whole society will benefit.

Key Words: Corporate Social Responsibility; Corporate Sustainability; Corporate Social Responsibility (CSR) Awards.