

中文摘要

本研究旨在探討交通行政機關會計人員「組織文化」、「工作滿足感」與「組織承諾」之關係。透過普查的方式對交通行政機關會計人員進行問卷調查，共發出 218 份問卷，回收 210 份，扣除廢卷及填答不完整者 7 份，有效問卷為 203 份。

本問卷採李克特五點量表為計分標準，運用描述統計、次數分配、獨立樣本 t 檢定、單因子變異數分析、Pearson 相關分析及多元迴歸分析等方法進行統計分析，而研究發現如下：

- 一、不同「年齡」、「官職等」、「服務年資」的交通行政機關會計人員在組織文化及各構面上有顯著差異。
- 二、不同「性別」、「婚姻狀況」、「年齡」、「教育程度」、「官職等」、「服務年資」及「職務位階」的交通行政機關會計人員在工作滿足感及各構面上有顯著差異。
- 三、不同「年齡」、「婚姻狀況」、「教育程度」、「官職等」、「服務年資」及「職務位階」的交通行政機關會計人員在組織承諾及各構面上有顯著差異。
- 四、組織文化與組織承諾之間呈現顯著正相關。
- 五、工作滿足感與組織承諾之間呈現顯著正相關。
- 六、組織文化對組織承諾有顯著的影響。
- 七、工作滿足感對組織承諾有顯著的影響。

最後根據研究發現，提出建議，供行政院主計處及地方政府主計單位作為人力資源管理之參考。

關鍵字：組織文化、工作滿足感、組織承諾、李克特五點量表、描述統計、次數分配表、獨立樣本 t 檢定、單因子變異數分析、Pearson 相關分析及多元迴歸分析、正相關。

Abstract

The purpose of my research is to discuss the relationship of organizational culture, job satisfaction, and organizational commitment to the transportation administrative organization accounting personnel. The investigation was carried out by sending out 218 questionnaires to those personnel. 210 of them were collected, and 7 were invalid or partially answered, resulting in 203 effective questionnaires.

The investigation are scored with the standard of “Likert Scale”, conducting statistic analyses by means of Descriptive Statistics, Frequencies , Independent-Sample t Tests, One-Way ANOVA, Pearson Correlation Analysis, and Multiple Regressive Analysis. The following are the research findings:

1. Among transportation administrative organization accountants, there are distinctive different attitudes toward organizational culture with different “age” and “official rank”, “years of service”.
2. They also have noticeable differences of job Satisfaction , in the aspects of “sex”, “marital status”, “age”, “education level” , “official rank” , “years of service” and “rank of duty”.
3. The accounting personnel’s commitment to their organizations varies from “age”, “marital status”, “education level”, “official rank” , “years of service” and “rank of duty”.
4. There are significant “ positive correlation ” between organizational culture and organizational commitment .
5. There are significant “ positive correlation ” between Job satisfaction and organizational commitment .
6. Organizational culture poses a significant effect on organizational commitment.
7. Job satisfaction poses a significant effect on organizational commitment.

In conclusion, based on the research findings, I render some suggestions to “Directorate-General of Budget, Accounting and Statistics (BAS), Executive Yuan” and BAS departments of local governments, for the references of human resource management.

Keywords: Organization Culture, Job Satisfaction, Organization Commitment, Likert Scale, Descriptive Statistics, Frequencies, Independent-Sample t Tests, One-Way ANOVA, Pearson Correlation Analysis ,Multiple Regressive Analysis and Positive Correlation.