

影響非營利組織網站 資訊揭露程度之研究*

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本研究探討組織特性、收入特性與費用特性之各項變數，對於非營利組織網站資訊揭露程度之影響。實證結果顯示，影響非營利組織網路資訊揭露程度之因素為收入特性及費用特性，而組織特性之影響則不顯著。個別變數中，活動範圍及人事費用，分別與資訊揭露程度呈顯著的正向及負向相關，顯示活動範圍較廣或者人事費用較低的組織，其所揭露的資訊較多。產業類別、設立時間、捐贈收入、辦公費用等變數，對資訊揭露程度之影響雖不顯著，不過其方向皆與預期一致。此外本文也發現，組織規模及服務價格皆與資訊揭露程度呈顯著的正向關聯。

關鍵字：非營利組織、資訊揭露、組織特性、收入特性、費用特性

A Study of Influential Determinants of Internet Information Disclosure Levels of NPOs

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ABSTRACT

This paper estimates the responsiveness of internet information disclosure levels (IDL) to a number of economic variables, including organization characteristics, revenue characteristics, and expense characteristics. The empirical results show that IDL can be explained by revenue characteristics and expense characteristics, rather than organization characteristics. In specific variables, we find that activity area and payment expense respectively have positive and negative significant association with IDL. Hence national NPOs and those with low personnel expense have more IDL than others. Industry, age, donation revenue, and office expense don't have significant association with IDL, but the directions are consistent with our expectations. We also find that size and service price have positive significant association with IDL.

Key Words: not-for-profit organizations, information disclosure levels, organization characteristics, revenue characteristics, expense characteristics