

專題名稱 Topic：

利其器，善其事 NPO 社會企業的效率與效能

Efficiency and Effectiveness, Core Competence NPO Social Enterprise

摘要內容 Abstracts：

「工欲善其事，必先利其器」做善事也必需要有犀利的工具。在管理策略中，從創意、創新、創業到組織永續必經之路就是組織的效率(Efficiency)與效能(Effectiveness)。由於 NPO 一般不追求利潤的最大化，所以效率與效能的呈現，也未被重視，然而要組織永續發展，不講究效率與效益就毫無著力點，管理也就無法施展開來。因此本研究針對國內 NPO 從事產業化的五家同質著名公益團體，進行效率與效能的標竿分析(Benchmarking)，從各組織的 2004 年~2009 年財務報表(資產負債表與經費收支餘絀表)分析各團體之各項能力;包括組織規模、組織成長力、組織純益力、組織永續力、組織影響力與員工貢獻能力等六項核心競爭力，以分析各組織效率與效能的展現，選出各項營運關鍵績效之標竿及典範做為各組織日後學習的參考。效率與效能創造出差異化與改變，而機會就來自改變。

“Do the good thing, should sharpen the tool first.” The NPO needs the right tool to serve the people. In strategy of management, the organization's efficiency and effectiveness always shows the necessary passport from idea, innovation, and entrepreneur to sustainable management in future. Since the NPO does not pursue the maximization of profit, the presentation of efficiency and effectiveness is getting less attention. However, once an organization needs to keep sustainable development in future, managing for excellent efficiency and effectiveness seems to be the best policy.

In this investigation, five well-known coessential NPOs with social entrepreneur behavior were studied. The performance exhibited by effectiveness and efficiency was analyzed by Benchmarking method. The financial and statistic data collected for the period of this study spans from year 2004 till 2009. Six items of core competences were measured to find out the top performance organization for the new paradigm including organization scale, growth ability, net profit ability, sustainable ability, influence ability and employee contribution ability of the organization.

Efficiency and Effectiveness create the differentiation and the change. And the chance always comes from the change.

關鍵字：效率、效能、社會企業、標竿分析

Keywords： Efficiency, Effectiveness, Social Enterprise, Benchmarking.