

THE RELATIONSHIPS AMONG BALANCED SCORECARD, INTELLECTUAL CAPITAL, ORGANIZATIONAL CITIZENSHIP BEHAVIOR AND ORGANIZATIONAL PERFORMANCE: VERIFYING A ‘MODERATED MEDIATION’ MODEL

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Abstract

This study attempts to verify the relationships among Balanced Scorecard (BSC) implementation, accumulation of intellectual capital, Organizational Citizenship Behavior (OCB), and the organizational performance of Taiwan-listed IC design houses in a moderated mediation model, where the mediating effect was verified before the moderating effect). This study's author surveyed entry-level employees and those working in section-chief or higher-level positions at Taiwan-listed IC design houses' production, marketing, human recourse, research and development (R&D) and finance departments, selected by simple random sampling. Structural Equation Modeling (SEM) was adopted to verify the goodness-of-fit effects of the overall model, structural model, and measurement model, with the models' path effects (of the moderator-mediator variable) tested by way of the General Path Analytic Approach (GPAA) and Control Non-Linear Regression (CNLR). The research results indicated that BSC implementation, intellectual-capital accumulation and OCB exert a significant interaction effect on Taiwan-listed IC design houses' organizational performance. That is to say, OCB has a moderating effect (only among second-order constructs); intellectual-capital accumulation has no more than a mediating effect and remains unmoderated (among first-order constructs). However, the indirect effect of intellectual capital proved moderated, with the direct effect unmoderated and the total effect moderated.

Keywords : Balanced Scorecard, Intellectual capital, Organizational Citizenship Behavior, Organizational performance