

中小型會計師事務所之創業管理個案探討

RESEARCH OF ENTREPRENEURIAL MANAGEMENT CASE IN SMALL AND MEDIUM-SIZE CPA FIRM

鄭宏輝

雲林科技大學產業經營專業博士生
明達會計師事務所所長

周淑卿

雲林科技大學財務金融系教授

Hunghui Cheng

*Ph. D student, Doctoral Program in Industrial Management,
National Yunlin University of Science and Technology
Managing Director of Mingda CPA Firm*

Shu-Ching Chou

*Professor, Department of Finance,
National Yunlin University of Science and Technology*

摘要

會計師的個人創業管理議題在過往甚少有研究提及，本文先針對創業管理和會計師事務所運營兩個部份的文獻進行文獻探討，然後訪談三個自行創業會計師事務所的負責人進行訪談及個案研討，最後將所訪談得出來的結果歸納出會計師事務所成功創業及運營可能方式，並針對這少見的創業學主題提出後續研究建議，以期能針對少見的會計師事務所創業管理議題做出研究及貢獻。

關鍵字： 創業管理、 中小企業、會計師事務所運營

ABSTRACT

Individual CPA entrepreneurial management issues are seldom researched before. This paper first performs past papers research in entrepreneurial management and CPA firm operation, then interviews with three CPA entrepreneurs and performs case study. At the end of this paper, it concludes the ways for CPA firm establishment and operation, and suggests future research issues in this seldom-touched entrepreneurial management topic. This paper hopes to get research results and make contributions in the seldom-touched CPA firm entrepreneurial management topic.

Keywords: Entrepreneurial Management, Small and Medium-Sized Enterprise, CPA Firm Operation