

## 中文摘要

隨著生活品質的提升與科技的發展，人類對於保健休閒的需求與日俱增，如何活得更好、更健康已成為全球發展的趨勢之一。保健休閒產業的發展，不僅是人文與科技的匯流，也是提升人類生活品質的推手。在知識經濟下，智慧資本已成為企業創造競爭優勢的一切知識與能力的總合。保健休閒產業亦不例外，其牽涉的技術領域不僅廣泛且複雜，因此智慧資本的重要性更為突顯。本研究透過台灣保健休閒產業著名的案例，探討企業如何透過專案規劃與執行過程，將智慧資本規劃納入企業策略的佈局考量，提供企業智慧資本規劃與管理的參考，並希望藉此提升專案的成功率以及企業的競爭力。

本研究藉由七個台灣著名案例的研究，歸納出以下七點結論：

- 一、企業智慧資本可協助專案進行，企業也可透過專案的進行累積智慧資本。
- 二、企業智慧資本的四個不同構面(人力、關係、流程、創新)，在專案不同階段的存量明顯不同。
- 三、智慧資本的規劃可以透過專案的執行，與企業策略佈局作連結。
- 四、不同類型的企業對於專案智慧資本有不同的理解。
- 五、企業組織文化差異會影響智慧資本在專案過程中的重要性判斷。
- 六、保健休閒產業欠缺與資本市場的連結，造成難以估計智慧資本的價值。
- 七、保健休閒產業是個跨領域知識的整合，是人文、科技、藝術的匯流。

保健休閒產業已經成為體驗經濟的一部分，重視整體呈現的意境，並強調提供給顧客的感受，其基礎建設涵蓋的技術領域廣泛，舉凡資訊、生物科技、奈米技術、建設工程、藝術、醫學等，企業除了需要具備核心技術，如何有效的整合不同科技，並將之商品化成為市場領導的商品與服務，無疑是個嚴厲的考驗。因此，企業持續透過專案的進行將市場新機會或技術新應用轉換成新的商品或科技，藉此累積成企業的智慧資本含量；而新的科技與智慧資本又會成為下一個專案的技術輸入，形成一個源源不絕地累積與應用企業的智慧資本。

由於市場的瞬息萬變，產品或服務不斷推陳出新，企業的創新與否已是保健休閒產業能否成功的重要關鍵。如何營造組織的創新氛圍與前瞻想像力是許多企業當前的問題，而建立跨領域資源整合的機制，藉由專案導入前瞻創新的想像，融合跨文化與科技的要素，有助於創新的發生。企業的另一個重點則是國際合作，以及國際技術標準的接軌，透過加入國際性組織，可以吸取國外全球與跨文化營運的經驗，進而朝國際化的設計與服務。

雖然國內對於保健休閒產業的標準尚在摸索與建立，但政府必須擔任龍頭角色，協助跨領域的經營管理人才與產業專才的培植，搭配產業政策的推動，提升國際知名度。另一方面，則是加強保健休閒產業基礎建設與產業服務窗口的建置，並建立跨業合作機制與資金援助，提供一個讓產業自由發展的空間。

## Abstract

As an effort to improve quality of life and with the development of technology, people have more demand for healthcare and recreation. How to live better and healthier has become a universal trend. Development of healthcare and recreation not only plays a role in the integration of humanity and technology, but also a motivator to improve human life quality.

Under the stream of knowledge economics, intellectual capital has become sum of all knowledge and ability to create competitive advantage. The healthcare and recreation industry is never an exception and its related technology area is broad and complicated. Therefore, intellectual capital in each enterprise has become more critical. This study is based on several famous cases in Taiwan, to investigate how an enterprise incorporates the intellectual capital planning into its strategy map through project planning and execution. Furthermore, it also hopes to make a conclusion as a reference for other enterprises and to promote successful rate of a project and competitiveness ability.

This study can be generalized into seven conclusions, as follows:

1. Intellectual capital of an enterprise can help projects proceed, and an enterprise also accumulates its intellectual capital by executing projects.
2. The four different dimensions of intention of an enterprise's intellectual capital, including human, relation, process, and innovation capitals change during different stages of a project.
3. An enterprise can incorporate intellectual capital planning into its strategy map through project planning and execution.
4. Different enterprises have different understanding about project intellectual capitals.
5. Organizational culture diversity of different enterprises affects its judgment on the importance of intellectual capital in the project management process.
6. It's hard to calculate the value of intellectual capital without information on the relationship between healthcare and recreation industry and the capital market.
7. Healthcare and recreation industry is an integration of multiple knowledge areas, and also an influx of humanity, technology, and art.

Healthcare and recreation industry has become a part of experience economics,

emphasizing on the conception of overall performance and its feeling provided to customers. The infrastructure of this industry is related to different technologies, including information technology, biotechnology, nanotechnology, architecture engineering, art, medicine... etc. An enterprise not only needs to own core technology, how to effectively integrate different technologies, further commercialize them to leading products, but services is also undoubtedly a severe challenge. As a result, enterprises continuously execute projects to transfer new market opportunities and new applications of technology into new products and services. It helps to accumulate intellectual capitals. On the other hand, new technologies and intellectual capitals become inputs of new projects, forming a never-ending accumulation and application of internal intellectual capitals.

Products and services proceed ceaselessly as the market needs change rapidly. Innovation ability has become one of the key successful factors, and how to create organizational innovation atmosphere, build pioneer imagination are problems many enterprises are facing at the moment. It is helpful to allow for innovation to happen by building up mechanism of cross-field resource integration, implementing pioneer imagination through projects, and fusing cross-cultural and technical factors. Another critical work is international cooperation. Enterprises will absorb foreign global and cross cultural operation by joining international organization to fit international design and service standards.

Although domestic healthcare and recreation industry direction is still not clear, and the industrial standards are not yet determined, government should play a leading role, including training cross field administrators and industrial professionals, promoting international reputation through industrial policy. On the other hand, improving healthcare and recreation industry infrastructure, building industrial service window and financial support, providing a space for free market are also helpful for industrial development.