

CITY UNIVERSITY OF HONG KONG
香港城市大學

**Research on the driving factors and impacts of
localization of IT services in the context of
internationalization**
國際化背景下 IT 服務屬地化的推動因素
及其影響研究

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摘要

在數位化與全球化加速融合的時代背景下，跨國企業在多元制度與文化環境中運營時，如何實現有效的屬地化嵌入成為組織持續競爭力的重要來源。資訊技術（IT）的廣泛應用不僅深刻改變了企業的運營模式，也重塑了任務特徵、組織結構與員工行為之間的關係。然而，現有研究多聚焦於 IT 能力與組織績效之間的直接關係，對 IT 任務特徵如何通過影響企業屬地化，進而作用於組織績效的內在機制關注不足。為彌補這一研究空白，本文構建了“IT 任務特徵—企業屬地化—組織績效”的多層次理論模型，並引入晉陞公平性與 IT 能力作為關鍵調節變數，系統探討 IT 任務特徵對企業屬地化的作用機制及其邊界條件。

在研究方法上，本文採用定性與定量相結合的混合研究設計，遵循“理論推導—定性探索—定量驗證”的系統邏輯，以確保研究結論的科學性與可靠性。首先，通過系統性文獻綜述與理論整合，明確研究問題的學術意義與實踐價值，梳理了跨國企業屬地化、組織公平、IT 能力及任務特徵等領域的核心文獻，識別研究空白並提出初步研究框架。其次，採用半結構式訪談法，對跨國企業 IT 業務負責人及高級主管進行深入訪談，以驗證理論假設與模型的情境適用性，並通過內容分析法提煉關鍵主題，進一步修正與完善理論模型。隨後，結合文獻分析與定性結果，明確 IT 任務標準化、IT 任務細分、晉陞公平性、IT 能力與企業屬地化之間的理論邏輯關係，形成最終研究模型與假設體系。最後，基於跨國企業中高層員工的問卷調查數據，採用 SmartPLS 軟體進行偏最小二乘結構方程模型（PLS-SEM）分析，開展信度與效度檢驗、路徑分析及調節效應檢驗。

研究結果表明：（1）IT 任務標準化與 IT 任務細分均顯著促進企業屬地化，其中任務細分的影響更為顯著，表明明確的職責劃分有助於企業吸收本地知識、提升本地適應性；（2）晉陞公平性在“IT 任務細分→屬地化”路徑上發揮顯著正向調節作用，而在“IT 任務標準化→屬地化”路徑上作用不顯著，說明公平的晉陞制度能夠強化細分任務對屬地化的促進效應；（3）企業 IT 能力對“IT 任務標準化→屬地化”具有顯著正向調節作用，但對“IT 任務細分

→屬地化”表現出顯著負向調節，揭示了高 IT 能力環境下可能出現的“任務去屬地化”現象；（4）屬地化顯著提升員工績效、市場回應速度與社會責任表現，驗證了屬地化的多層次正向價值。模型解釋力分析顯示，企業屬地化的 R^2 為 0.60，表明模型具有較強的統計與理論解釋力。

理論上，本文拓展了資訊系統管理與組織嵌入研究的交叉領域。其一，揭示了 IT 任務特徵作為數位化時代的組織設計要素，對企業屬地化具有關鍵影響；其二，通過引入晉陞公平性與 IT 能力的雙重調節機制，深化了對社會技術系統平衡機制的理解；其三，從多層次視角實證驗證了屬地化對員工績效、市場回應與社會責任的綜合效應，豐富了組織嵌入理論的應用場景。實踐上，研究為跨國企業在數位化轉型中實現本地適應提供了明確指導。企業應在任務設計中平衡標準化與靈活性，建立公平透明的晉陞機制，既激發員工積極性，又增強組織的本地嵌入能力；同時，在提升 IT 能力的過程中，應警惕因過度數位化導致的“去屬地化”風險，確保技術、制度與人本要素的協調發展。

本文的創新性主要體現在三個方面：第一，首次將 IT 任務特徵、晉陞公平性與 IT 能力整合進企業屬地化研究框架；第二，揭示了數位化背景下 IT 能力的反向調節效應，拓展了資訊系統與組織行為研究的邊界；第三，通過混合研究方法實現了理論構建與實證檢驗的有機結合，為後續相關研究提供了新的理論視角與方法論參考。

關鍵詞

企業屬地化; IT 任務標準化; IT 任務細分; 目標設定理論; 企業 IT 能力; 晉陞公平; 混合研究方法

ABSTRACT

In the era of accelerating digitalization and globalization, achieving effective localization has become a critical source of sustained competitive advantage for multinational enterprises (MNEs) operating across diverse institutional and cultural environments. The extensive application of information technology (IT) has not only transformed corporate operations but also reshaped the relationships among task characteristics, organizational structures, and employee behaviors. However, existing research has largely focused on the direct relationship between IT capabilities and organizational performance, paying insufficient attention to the underlying mechanisms through which IT task characteristics influence organizational outcomes via localization. To fill this research gap, this study develops a multilevel theoretical model of “IT task characteristics–enterprise localization–organizational performance.” It further incorporates promotion fairness and IT capability as key moderating variables to systematically examine the mechanisms and boundary conditions of how IT task characteristics affect enterprise localization.

This study adopts a mixed-method research design that integrates qualitative and quantitative approaches, following a systematic logic of “theoretical deduction–qualitative exploration–quantitative verification” to ensure the scientific rigor and reliability of the findings. First, a comprehensive literature review and theoretical synthesis were conducted to identify research gaps, clarify the academic and practical significance of the research questions, and develop an initial conceptual framework and hypotheses. Second, semi-structured interviews with IT managers and senior executives from multinational enterprises were carried out to validate the contextual relevance of the proposed model. Content analysis was used to extract key themes and refine the theoretical framework. Third, drawing upon both literature analysis and qualitative insights, the final research model and hypothesis system were developed to specify the relationships among IT task standardization, IT task segmentation, promotion fairness, IT capability, and enterprise localization. Finally, survey data were collected from middle- and senior-level employees of multinational enterprises operating in China. Partial least squares structural equation modeling (PLS-SEM) using SmartPLS was employed to perform reliability and validity tests, path analyses, and moderation tests.

The empirical results show that: (1) both IT task standardization and IT task segmentation significantly enhance enterprise localization, with task segmentation exerting a stronger effect, suggesting that clear role delineation facilitates local knowledge absorption and market adaptation; (2) promotion fairness positively moderates the relationship between IT task segmentation and localization but shows no significant effect on the standardization–localization relationship, indicating that fair promotion systems strengthen the positive impact of task segmentation; (3) IT capability positively moderates the relationship between IT task standardization and localization but negatively moderates that between IT task segmentation and localization, revealing a potential “de-localization” effect in highly digitalized environments; and (4) localization significantly improves employee performance, market responsiveness, and corporate social responsibility, demonstrating its multidimensional positive impact. The model explains 60% of the variance in localization ($R^2 = 0.60$), indicating strong explanatory and theoretical power.

Theoretically, this study advances the intersection of information systems management and organizational embeddedness research. First, it identifies IT task characteristics as critical organizational design elements in the digital era that shape enterprise localization. Second, by incorporating dual moderating mechanisms of promotion fairness and IT capability, it deepens the understanding of sociotechnical system balance. Third, it empirically demonstrates the multifaceted effects of localization on employee performance, market responsiveness, and social responsibility, enriching the application of organizational embeddedness theory. Practically, the findings provide actionable guidance for MNEs seeking to achieve local adaptation during digital transformation. Firms should balance standardization and flexibility in task design, establish transparent and fair promotion systems to enhance employee engagement and local embeddedness, and avoid excessive digitalization that may lead to de-localization, ensuring the coordinated development of technology, institutions, and human factors.

KEYWORDS

Enterprise Localization; IT Task Standardization; IT Task Segmentation; Goal-Setting Theory; IT Capability; Promotion Fairness; Mixed-Method Research

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