

# 注意力觀點與專業邏輯的轉變：以會計師事務所之家族企業 傳承服務為例

## Attention-Based View and Change in Profession Logics: Succession Service for Family Business in Accounting Firms

### 摘要

本研究以注意力觀點探討家族傳承業務如何影響會計師事務所的專業邏輯。以臺灣四大會計師事務所脫離傳統服務，啟始家族傳承諮詢服務為標的，透過深度訪談與次級資料輔助，由實踐型取徑 (practice-based approach) 的注意力基礎觀點 (attention-based view; ABV) 爬梳一關鍵事件如何觸發產業參與者不同的注意力結構，進而導致相異的實務作為 (practice) 與專業邏輯的變化。本研究發現，啟始需求在既有專業邏輯下的角色、專業服務提供者與客戶間的關係，以及專業機構的組成決定組織的注意力結構，進而產生專業邏輯變化。從管理意涵的角度，本研究提出專業機構未來服務模式的界定，亦點出內部管理與制度面的挑戰。

關鍵字 專業機構、會計師事務所、家族企業傳承、專業邏輯、實踐型取徑的注意力觀點

### Abstract

To investigate the enactment of change in profession logics of professional service firms, we study how the Big Four accounting firms in Taiwan developed their service onto family business succession. Taking a practice-based approach of the attention-based view (ABV), the findings based on in-depth interviews and secondary information show that the initial demand of succession service, the relationship with clients, and the composition of service teams determine the attention structure of organization which causes various changes in the professional logics among the firms. Managerial implications and challenges for PSFs are also discussed.

Keywords Professional Service Firms (PSFs), Accounting firms, Family business, Succession, Profession logics, Practice-based approach of attention-based view (ABV)