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日本與台灣之間的企業文化及工作環境差異研究

Comparative Study on Corporate Culture and Workplace

Environment Between Japan and Taiwan



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摘要

隨著全球化加速勞動力的流動，理解不同國家工作環境之間的差異變得愈加重要。日本與台灣作為亞洲的兩大經濟體，雖然在文化與歷史上有密切聯繫，卻在工作環境、企業管理風格與勞動市場結構方面展現出顯著差異。日本企業傳統上具有終身雇用、年資晉升制度，以及對企業忠誠的高度重視；相對地，台灣企業則較傾向採用彈性管理方式、以績效為基礎的升遷制度，以及更高的員工流動性。為探討此類差異，本研究訪談了七位來自不同行業與年齡層、擔任經營與管理職的參與者，其中四位來自日本，三位來自台灣。研究聚焦於不同世代對請假制度與職場文化的觀點，呈現多層次的職場動態。特別是年輕一代的管理者提供了對休假、福利、溝通方式與工作與生活平衡的文化態度，進一步反映出更深層的社會價值觀。本研究透過質性研究方法與文獻回顧，結合雙方管理階層的訪談內容，分析日台職場環境的主要差異。分析焦點包括企業管理模式、勞動市場條件、職場文化以及員工職涯發展。研究進一步指出，雖然制度與管理架構確實勾勒出職場環境的基本輪廓，但員工本身的態度、價值觀與期望，以及更廣義的國家文化特質，也深刻地影響了實際的職場樣貌。這些「人的因素」與文化背景，往往在制度之外，產生調節、強化甚至凌駕其上的作用。透過這些對比的分析，本研究提供了企業優化管理策略與求職者規劃日台職涯選擇的重要參考。同時也提出實務建議，協助企業因應全球勞動環境與職場期待的持續變化。

關鍵詞： 職場文化、企業管理、勞動市場、日本、台灣

Abstract

With globalization accelerating workforce mobility, understanding differences in work environments across countries has become increasingly important. Japan and Taiwan, two economic powerhouses in Asia, share cultural and historical ties but exhibit significant differences in workplace environments, corporate management styles, and labor market structures. Japanese companies are traditionally characterized by lifetime employment, a seniority-based promotion system, and a strong emphasis on corporate loyalty. In contrast, Taiwanese companies tend to adopt more flexible management approaches, merit-based promotions, and higher employee mobility. To explore these differences, interviews were conducted with seven participants in executive and managerial positions, representing a range of industries and age groups—four from Japan and three from Taiwan. This study highlights generational perspectives and cultural expectations regarding leave practices, offering a nuanced understanding of workplace dynamics. In particular, insights from younger-generation managers shed light on how cultural attitudes toward time off, welfare, communication, and work-life balance reflect broader societal values. Through a qualitative research approach and literature review, this study examines key differences between Japanese and Taiwanese work environments by incorporating interviews with management-level employees from both countries. The analysis focuses on corporate management models, labor market conditions, workplace culture, and employee career development. The study further suggests that while structural and managerial models shape the framework of workplace environments, the attitudes, values, and expectations of individual employees—as well as broader national cultural norms—play a crucial role in shaping actual workplace dynamics. These human and cultural factors often mediate, reinforce, or even override the effects of institutional systems. By analyzing these contrasts, this

research offers valuable insights for businesses seeking to optimize management strategies and for job seekers considering career opportunities in Japan or Taiwan. It also provides practical recommendations for companies aiming to adapt to the evolving global labor landscape and shifting workplace expectations.

Keywords: work culture, corporate management, labor market, Japan, Taiwan



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Chapter 1 Introduction

1.1 Research Background and Motivation

With the advancement of globalization and technology, multinational corporations and career opportunities have become increasingly diverse. Differences in working environments, corporate cultures, and labor markets across countries have become key concerns for both job seekers and business managers. Japan and Taiwan, both economic powerhouses in Asia, share similarities in their historical, cultural, and business development. However, their workplace environments and management models exhibit significant differences. These differences not only impact business operations but also affect employees' career development, job satisfaction, and overall quality of life.

In recent years, Japan and Taiwan have demonstrated deepening economic and labor ties, particularly through foreign direct investment (FDI) and cross-border labor mobility. Japan remains one of Taiwan's largest sources of FDI, with Japanese investment in Taiwan reaching approximately USD 1.7 billion in 2022 (Ministry of Foreign Affairs of Japan, 2023). Meanwhile, Taiwanese investment in Japan has also continued to grow, totaling around USD 214.8 million in 2023 (Statista, 2024). These figures underscore the mutual economic reliance between the two countries.

At the same time, labor mobility has intensified. Japan is increasingly dependent on foreign workers to offset its aging population and labor shortage. By late 2024, the number of foreign workers in Japan reached a record 2.3 million, marking a 12.4% increase from the previous year (Ministry of Health, Labour and Welfare, 2025). Among them, many are Taiwanese professionals drawn to Japan's job market, especially in sectors such as information technology, manufacturing, and international

business. A shared cultural background and geographical proximity further facilitate this workforce exchange. These trends reflect a strong foundation for economic cooperation and labor integration between Japan and Taiwan, and highlight the need for comparative analysis of workplace environments and human resource practices, particularly in an era of expanding cross-border employment and globalization.

Japanese companies are known for their rigid organizational structures, lifetime employment system, and strong emphasis on collectivism. Many corporations prioritize long-term employment relationships, requiring employees to undergo years of training and gradual promotion. The seniority-based system and corporate loyalty continue to play crucial roles in Japanese businesses, often limiting job mobility. Furthermore, Japan is well known for its overtime culture, where employees are expected to work long hours, impacting work-life balance. In contrast, Taiwanese companies tend to be more flexible and adaptable. Many Taiwanese businesses—particularly small and medium-sized enterprises (SMEs)—feature flat organizational structures and agile decision-making processes. Employee promotions are generally based on performance and skills rather than tenure. The Taiwanese workforce is also more open to job-hopping, resulting in greater career mobility compared to Japan's traditional employment system.

As globalization advances, more young Taiwanese professionals are considering working in Japan, while Japanese companies are gradually adjusting their traditional management styles to adapt to global changes. By analyzing the differences between Japan's and Taiwan's working environments, this research aims to provide valuable insights for both job seekers and businesses to improve human resource strategies.

1.2 Research Questions and Objectives

This study aims to explore the differences between Japanese and Taiwanese working environments by addressing several key research questions. To examine these questions, interviews were conducted with seven management-level participants (four from Japan, three from Taiwan), representing diverse industries and age groups.

First, the research investigates corporate management styles and organizational cultures in both countries, analyzing how leadership approaches, decision-making structures, and organizational hierarchies may influence workplace dynamics. Japanese companies are often associated with seniority-based systems, long-term employment, and group-oriented decision-making, while Taiwanese firms may tend to adopt more performance-based and flexible management styles. Understanding these distinctions can help illuminate how different managerial philosophies shape operational practices and employee relationships.

Second, the study examines the labor market characteristics and employment conditions in both countries, focusing on aspects such as salary structures, employee benefits, and working hours. While Japan is commonly perceived as having a strong emphasis on job security and long working hours, Taiwan has introduced labor reforms aimed at improving work-life balance. This comparison seeks to explore how national economic structures, labor legislation, and corporate policies interact to influence employees' working experiences. Related factors such as job stability, promotion systems, and welfare provisions are also considered to provide a broader understanding of each country's employment context.

Third, the research explores how workplace culture affects employee attitudes and career development. Cultural norms—such as collectivism in Japan and the coexistence of collectivist and individualist values in Taiwan—may shape expectations regarding hierarchy, communication, and personal advancement. By examining how employees perceive opportunities for career growth, job mobility, and workplace relationships, the study aims to gain insights into how these cultural values intersect with organizational practices.

Finally, this study considers how companies in both countries are responding to changes in the global work environment. In the face of increasing globalization and rapid technological advancement, both Japanese and Taiwanese firms encounter challenges related to talent retention, productivity, and employee well-being. This section explores the strategies that some companies have adopted—such as flexible working arrangements, diversity initiatives, and digital transformation—to adapt to evolving labor market expectations. The goal is not to determine which system is superior, but to understand how different approaches function in context and what lessons may be drawn from each.

Through this inquiry, the study seeks to contribute to a deeper, more balanced understanding of the evolving work cultures in Japan and Taiwan. It offers insights for business leaders, policymakers, and employees who are navigating complex and changing workplace environments in these two interconnected yet distinct economies.

The primary objective of this research is to conduct a comparative analysis of corporate management styles and organizational cultures in Japan and Taiwan. This includes examining decision-making processes, hierarchical structures, and human resource strategies that contribute to shaping workplace environments. By analyzing

these elements, the research seeks to understand how authority is distributed within organizations and how such structures may influence employee behavior and workplace expectations. Since corporate culture plays a significant role in shaping employee satisfaction and organizational performance, identifying key differences can offer meaningful perspectives for both academic and practical understanding.

In addition, the study aims to explore how labor market conditions and cultural norms influence work-related experiences, particularly with regard to compensation, working hours, benefits, and career progression. Differences in national policies, economic priorities, and social values may lead to varying employee expectations and organizational responses. While Japan has traditionally emphasized seniority-based pay systems and comprehensive benefits, Taiwan has seen gradual shifts toward performance-based rewards and increased job mobility. Understanding how these dynamics affect employees' perceptions of stability and long-term career development can help contextualize broader employment trends.

Another key focus is to examine how workplace environments influence employee commitment, satisfaction, and turnover. Organizational culture and management-employee relationships are central to shaping a sense of belonging and engagement. This study compares how employees in Japan and Taiwan perceive loyalty, career advancement opportunities, and interpersonal dynamics. While Japanese employment practices have historically fostered high levels of employee retention, Taiwanese organizations may exhibit greater fluidity in talent movement. Understanding these patterns provides insight into the factors that encourage or hinder workforce stability.

Lastly, this research aims to provide practical insights for organizations and individuals by identifying strategies that enhance corporate effectiveness and employee

well-being. For companies, the findings may inform adaptive management practices in a globalized economy; for job seekers, the study offers a comparative framework to evaluate potential workplace environments. Ultimately, by examining the intersections between culture, policy, and management, this research contributes to ongoing discussions about the future of work in East Asia.

1.3 Scope and Limitations

This study focuses on the differences in corporate management styles, employee benefits, workplace culture, working hours, and labor conditions between Japan and Taiwan. Through in-depth interviews with management-level employees and workers from both countries, it aims to provide insights into workplace experiences and organizational dynamics. By exploring these perspectives, the research seeks to identify key cultural and structural contrasts in employment practices, offering relevant implications for multinational corporations and policymakers interested in enhancing work environments in both regions.

However, several limitations of this study should be acknowledged. First, the limited sample size presents a constraint. Given that this research adopts a qualitative interview approach, the number of participants is relatively small. As a result, the findings may not be broadly generalizable to all industries, companies, or employee populations within Japan and Taiwan. While the study provides meaningful insights into workplace dynamics, a larger and more diverse sample would offer broader and more representative conclusions.

Second, the range of industries included in this study is not comprehensive. Workplace environments, management practices, and employee experiences can differ

significantly across sectors, from traditional manufacturing to emerging technology firms. Since this study focuses on specific industries, its findings may not fully capture the range of work conditions across all job types. Future research could expand the industry scope to gain a more inclusive understanding of workplace diversity.

Third, cultural influences must be considered as a key factor shaping workplace perceptions. Interview responses may be affected by participants' cultural backgrounds, personal experiences, and social norms, introducing potential subjective biases. Cultural expectations regarding hierarchy, communication styles, and work ethic can influence how individuals interpret and describe their workplace experiences. As such, careful contextual analysis is required to distinguish general trends from culturally influenced individual views.

Lastly, the study is subject to temporal and regional constraints. It reflects the current working environments in Japan and Taiwan, representing a specific moment in time. However, labor conditions, corporate structures, and employment policies are dynamic and may change due to social, economic, or technological developments. For instance, updates in labor laws, the spread of remote work, or shifts in economic stability could significantly alter workplace practices. Therefore, this study should be seen as a contextual snapshot, and future research may adopt longitudinal methods to observe how external factors shape workplace evolution over time. By recognizing these limitations, the study aims to offer a transparent and well-contextualized analysis while also identifying potential directions for future exploration in cross-cultural workplace studies.

1.4 Research Methodology and Structure

This study adopts an individual in-depth interview approach in combination with a literature review to provide a comprehensive analysis of workplace differences between Japan and Taiwan. The research primarily relies on qualitative interviews conducted with corporate managers and employees from both countries, allowing for the collection of firsthand accounts and subjective workplace experiences. These interviews serve as a crucial source of data, offering context-rich perspectives on how workplace culture, management styles, employee expectations, and labor conditions are perceived and experienced at an individual level. By engaging directly with professionals familiar with their respective work environments, the study aims to capture a nuanced understanding of the challenges and advantages associated with each system.

The data collected from these interviews will be analyzed through qualitative methods, with a focus on identifying recurring themes, underlying patterns, and key factors that differentiate Japanese and Taiwanese work environments. Through this process, the study seeks to examine how corporate structures, job satisfaction, career progression, and employee well-being are shaped by cultural and economic influences. The qualitative nature of this research allows for a deeper understanding of complex phenomena, going beyond statistical generalizations to highlight personal narratives and lived experiences that may not be fully addressed in quantitative studies.

To enhance the analysis, this study integrates a literature review to contextualize and support the findings derived from interviews. Relevant academic works, industry reports, and labor market studies will be reviewed to provide a broader perspective. By comparing interview data with existing research, the study aims to identify areas of

alignment or divergence, as well as potential gaps in current literature. This comparative approach will help determine whether the findings reinforce or challenge prevailing understandings of corporate culture, labor conditions, and employee expectations in Japan and Taiwan.

Ultimately, by combining narrative-based inquiry with literature-based evidence, this study intends to deliver a well-rounded understanding of the key differences in workplace environments between the two countries. It seeks to highlight the cultural, structural, and economic elements that influence corporate management styles and employee experiences, while offering insights for businesses, job seekers, and policymakers interested in cross-cultural work environments.

1.5 Research Contribution

This study provides several important contributions by offering an in-depth comparison of Japanese and Taiwanese work environments, delivering valuable insights into the strengths and challenges of each workplace culture. By analyzing corporate structures, employment conditions, and labor market characteristics, this research helps both businesses and job seekers develop a more comprehensive understanding of how workplace dynamics differ between the two countries. Companies can gain a clearer perspective on the organizational strengths and limitations that characterize each system, while job seekers can better evaluate which environment aligns with their professional goals and expectations. Understanding these distinctions is essential for individuals seeking to make informed career decisions and for businesses aiming to improve workplace policies to attract and retain talent.

Chapter 2: Literature Review

This chapter reviews existing literature relevant to the study's aim of comparing work environments in Japan and Taiwan. It covers key themes such as corporate management styles, labor market structures, workplace culture and employee attitudes, and relevant cross-cultural management theories. By integrating these areas, the literature review lays a theoretical foundation for interpreting the findings obtained through narrative interviews in later chapters.

2.1 Corporate Management Styles in Japan and Taiwan

Corporate management styles in Japan and Taiwan reflect differing historical, economic, and cultural influences. Japanese companies have traditionally been characterized by hierarchical organizational structures, lifetime employment, and collective decision-making processes. The common practice of hiring fresh graduates and providing them with long-term training aligns with deeply rooted values of loyalty and stability, which are central to the identity of many large Japanese corporations. Career advancement typically follows a traditional, seniority-based promotion system, where tenure takes precedence over individual performance. Additionally, decision-making is often facilitated by the ringi-sho system—an internal approval process where proposals are circulated among relevant stakeholders to reach a consensus—highlighting a preference for harmony over efficiency. Employees are expected to exhibit a strong sense of corporate loyalty, often demonstrated through long working hours and unwavering commitment to the organization.

2.1.1 Japanese Corporate Management

Traditional Japanese corporate management has been characterized by practices such as lifetime employment and seniority-based promotion. However, recent studies indicate a shift towards more flexible employment and performance-based systems. Jones and Seitani (2019) argue that reforming these traditional practices is essential for Japan to effectively utilize its human capital amid an aging population.

2.1.2 Taiwanese Corporate Management

On the other hand, Taiwanese small and medium-sized enterprises (SMEs) are known for their flexibility and performance-driven management approaches. Lee (2021) examines the relationship between corporate governance and employee mobility in Taiwan's food and technology industries, highlighting how governance structures impact workforce stability.

2.2 Labor Markets and Employment Conditions

Japan and Taiwan also differ in terms of labor market structures and employment conditions. In Japan, although the official standard workweek is 40 hours, overtime is deeply ingrained in the work culture, often contributing to issues such as overwork and even *karoshi* (death from overwork). Additionally, Japan is facing a rapidly aging population, which has resulted in a shrinking labor force and an increasing dependence on foreign workers and female labor participation to sustain economic productivity. As of October 2024, the number of foreign workers in Japan reached a record high of 2.3 million, marking a 12.4% increase from the previous year (The Japan Times, January 31, 2025). A 2023 report by the Japan Research Institute notes that these shortages have exerted upward pressure on wages, particularly in labor-intensive sectors such as face-

to-face services. Moreover, traditional promotion systems and internal labor markets contribute to long-term employment stability but may also limit upward mobility for younger professionals.

On the other hand, Taiwan's labor market tends to be more flexible. Although base salaries—especially for young employees—tend to be lower, some companies are adopting more progressive policies such as remote work or flexible schedules. Taiwan's labor environment is also marked by higher job mobility, with employees more frequently changing jobs in search of better compensation or career growth. Lee (2021) discusses the significant role of corporate governance in influencing employee turnover, noting that organizations with stronger governance structures often report lower turnover rates. This high mobility enables workers to more readily pursue career advancement but also reflects challenges such as stagnant wage growth. As a result, many skilled professionals seek opportunities abroad, contributing to a talent drain. These labor market features in both countries help shape employee expectations and play a crucial role in defining each country's workplace culture and management practices.

2.3 Workplace Culture and Work Attitudes

Workplace culture in Japan is generally formal and hierarchical, shaped by long-standing Confucian values and group-oriented social norms. In recent years, the aging workforce has led to a growing reliance on older employees. As of 2023, approximately 40% of Japanese companies employed workers aged 70 and above, highlighting this demographic shift (World Economic Forum, August 2023). A study by Ikeda et al. (2025) examines how these changes are influencing labor market dynamics and wage structures in Japan. Employees are typically expected to demonstrate respect for

superiors and adhere to established protocols. Team cohesion is emphasized, and individual opinions are often subordinated to group consensus. Commitment to work and the organization is culturally regarded as a virtue, and long working hours are frequently interpreted as a sign of dedication rather than inefficiency.

In contrast, Taiwanese workplaces are progressively moving toward more open communication and performance-based evaluation systems. This shift reflects a broader transformation in Taiwanese corporate culture, placing greater emphasis on individual contributions and work-life balance. In many organizations, performance and measurable outcomes are often prioritized over tenure or seniority. In recent years, there has been increasing attention to employee well-being and work-life balance, particularly among younger professionals. These cultural changes are gradually reshaping how organizations manage human resources and design workplace structures.

2.4 Cross-Cultural Management Theories

To analyze the differences between Japanese and Taiwanese work environments, this study references Hofstede's cultural dimensions' theory. According to Hofstede (1980), Japan scores relatively high on **Power Distance**, suggesting that hierarchical structures and clear authority lines are widely accepted in the workplace. In contrast, Taiwan scores moderately lower on Power Distance, indicating a more egalitarian approach to authority and decision-making within organizations.

Regarding **Individualism versus Collectivism**, Japan has traditionally been more collectivist, placing high value on group harmony, loyalty, and consensus. Taiwan, while still influenced by collectivist values, particularly in older generations, has seen

a growing trend toward individualism—especially among younger professionals who prioritize personal career development and self-expression.

Another relevant dimension is **Uncertainty Avoidance**. Japanese culture tends to exhibit a high level of uncertainty avoidance, reflected in its preference for detailed planning, formal procedures, and risk mitigation. This often results in slower but more deliberate decision-making processes. On the other hand, Taiwanese work culture generally demonstrates a greater tolerance for ambiguity and change, which supports the more entrepreneurial and adaptive characteristics of many small and medium-sized enterprises (SMEs). These cultural dimensions provide a useful theoretical framework for understanding how broader societal values shape workplace behaviors, managerial practices, and employee expectations in the two countries.

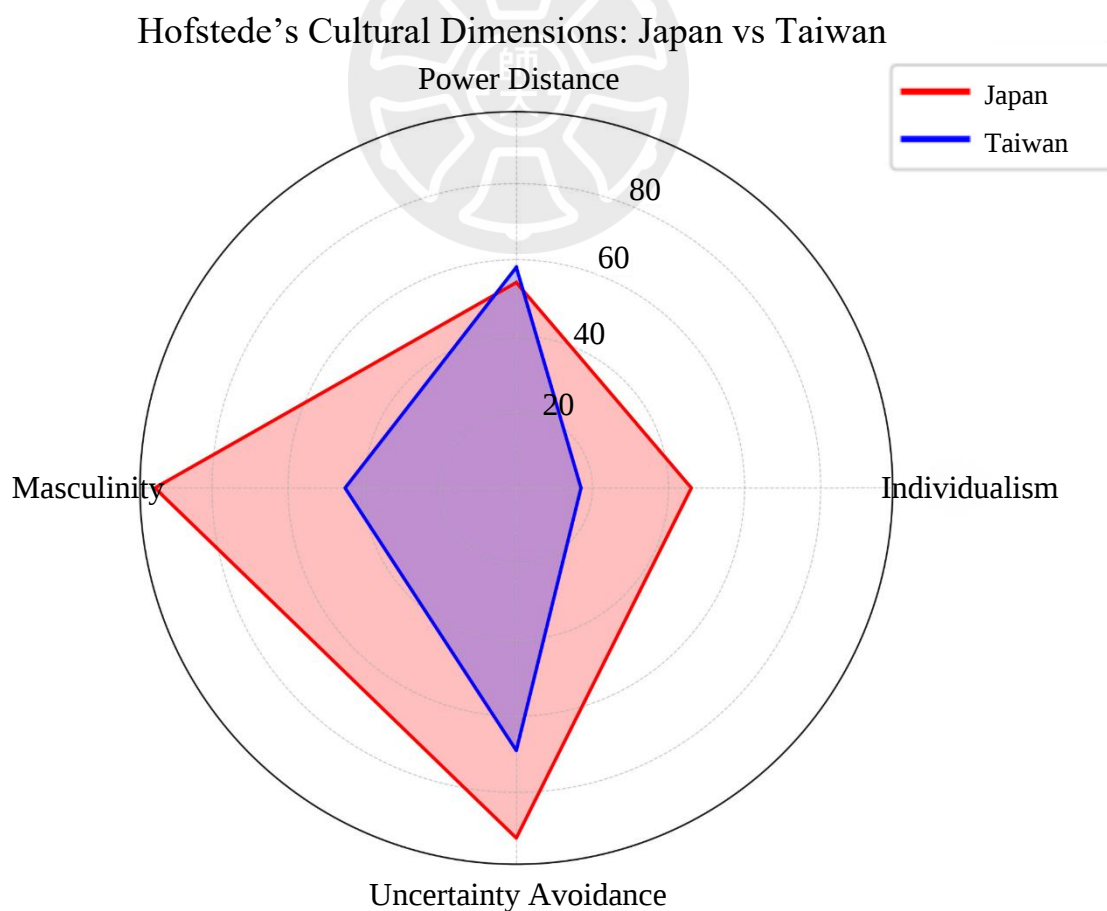


Figure 1 Hofstede's Cultural Dimensions: Japan vs Taiwan

Source: Hofstede Insights (2024); Hofstede et al. (2010).

Note: This radar chart illustrates the comparative scores of Japan and Taiwan across four Hofstede cultural dimensions: Power Distance (PD), Individualism (IDV), Uncertainty Avoidance (UA), and Masculinity (MAS). Japan scores higher on Uncertainty Avoidance (92) and Masculinity (95), indicating a strong preference for predictability and achievement-oriented values. Taiwan scores lower on Individualism (17) and Masculinity (45), reflecting greater emphasis on harmony and collectivism.



2.5 Summary

This chapter has reviewed key literature on corporate management styles, labor market characteristics, workplace culture, and cross-cultural management theories relevant to Japan and Taiwan. Japanese organizations are typically characterized by long-term employment practices, structured hierarchies, and an emphasis on group cohesion and loyalty. Taiwanese firms, by contrast, tend to emphasize flexibility, performance-based advancement, and responsiveness to market changes.

These differences in organizational culture and labor dynamics provide a foundation for the next stage of this study. The following chapter outlines the research methodology used to collect and analyze data from in-depth interviews with managers and business professionals in both Japan and Taiwan. Through these narratives, the study seeks to examine how cultural values are manifested in real-world workplace experiences. This study adopts Hofstede's cultural dimensions as the primary analytical framework, integrating it with interview data to compare and interpret cross-cultural patterns between Japan and Taiwan.

Chapter 3: Research Methodology

This study explores the key differences between Japanese and Taiwanese work environments using a qualitative approach, integrating both a literature review and written, individual in-depth interviews with management-level employees. By adopting a narrative framework, the research aims to understand not only the structural and cultural dimensions of each work environment but also the subjective interpretations of individuals actively engaged in shaping them. This chapter outlines the research design, participant selection, data collection procedures, data analysis method, limitations, and ethical considerations.

3.1 Research Design

A qualitative, individual in-depth interview approach was selected to capture the complexity and contextual richness of cross-cultural workplace experiences, aligning with Creswell's (2013) emphasis on understanding phenomena through participants lived experiences and narratives, which allows researchers to explore meanings embedded in social and cultural contexts." Such a method allows researchers to gather detailed personal accounts that reflect how individuals interpret their work environments through lived experience (Clandinin & Connelly, 2000). This is especially valuable in cross-cultural management research, where formal structures and informal cultural norms often intertwine.

Rather than relying solely on quantitative indicators or general trends, this approach emphasizes depth over breadth, enabling a closer examination of how workplace culture, leadership practices, and labor values are enacted in daily organizational life (Gabriel, 2004). By complementing literature review findings with

firsthand accounts from practitioners, the study provides a more holistic perspective on how national and organizational cultures influence the experience of work in Japan and Taiwan.

3.2 Participant Selection

To ensure the collection of rich, contextually grounded insights, this study employed purposive sampling to select seven participants—four from Japan and three from Taiwan—all of whom currently hold or have recently held managerial positions in small or medium-sized enterprises (SMEs). This group was chosen because managers play a pivotal role in shaping organizational culture, implementing leadership practices, and influencing employee development, making them ideal informants for examining cross-cultural workplace dynamics.

Moreover, the inclusion of two younger-generation managers (aged 20 and 22) adds depth by capturing emerging managerial perspectives that reflect generational shifts in leadership values and organizational priorities. Their viewpoints are particularly relevant in the context of ongoing transformations such as digitalization, flexible work arrangements, and diversity initiatives.

Focusing on SMEs was a deliberate decision given their critical economic and social significance: as of 2023, SMEs constitute over 99.7% of all enterprises in Japan and 98.9% in Taiwan, collectively employing more than 70% and 78.6% of the respective national workforces (METI, 2023; MOEA, 2022). These firms often exhibit leaner structures and faster adaptability compared to large corporations, making them a valuable context for understanding how cultural values and management practices are enacted in dynamic, resource-constrained environments. Consequently, the selected

participants are well positioned to provide nuanced insights into leadership styles, workplace culture, and cross-cultural differences between Japan and Taiwan.

Table 3. 1 Participants' Profile

ID	Country	Age	Position	Industry	Company Size
JP1	Japan	40s	Owner	Construction	≥100 (people)
JP2	Japan	40s	Executive	IT Services	< 300 (people)
JP3	Japan	40s	Owner	Beauty Industry	<20 (people)
JP4	Japan	20s	Owner	Pet Services	<50 (people)
TW1	Taiwan	30s	Owner	Trade	<50 (people)
TW2	Taiwan	30s	Manager	Manufacturing	50–100 (people)
TW3	Taiwan	20s	Music Director	Entertainment	100-150 (people)

Source: Developed for the research.

3.3 Data Collection

Unlike traditional interviews, this study employed a written-response method for data collection. Each participant received a semi-structured interview guide containing open-ended questions and was invited to respond in writing. This method was chosen for both practical and methodological reasons: it provided participants with more time to reflect and ensured accurate, verbatim documentation of their perspectives.

The interview questions were organized into six thematic sections: (1) Company Values and Mission, (2) Leadership Style and Communication, (3) Work Environment and Employee Welfare, (4) Employee Development and Growth, (5) Diversity and Inclusion, and (6) Future Development and Employee Role. These categories were designed to capture a comprehensive understanding of

managerial perspectives across both national and organizational contexts, and the full question list is available in Appendix A. To ensure theoretical alignment, the six thematic sections of the interview guide were mapped against Hofstede’s cultural dimensions. This step was critical to connect empirical observations with a widely recognized theoretical framework for cross-cultural analysis.

Table 3. 2 The mapping between each interview theme and relevant Hofstede dimensions

Interview Section	Relevant Hofstede Dimension(s)
Company Values and Mission	Power Distance (hierarchy in values) Collectivism vs. Individualism
Leadership Style and Communication	Power Distance (authority and decision-making) Uncertainty Avoidance (approach to feedback and openness)
Work Environment and Employee Welfare	Masculinity vs. Femininity (work-life balance), Uncertainty Avoidance (stability and structure)
Employee Development and Growth	Individualism vs. Collectivism (personal vs. group development) Masculinity (competition and achievement orientation)
Diversity and Inclusion	Not directly covered by Hofstede; analyzed as an additional cultural factor
Future Development and Employee Role	Power Distance (role expectations) Uncertainty Avoidance (adaptability to change)

Source: Developed for the research.

These mappings illustrate the theoretical rationale behind the interview design and serve as a foundational framework to systematically interpret the collected data. By linking each interview theme to specific Hofstede cultural dimensions, the study ensures that empirical observations are anchored within a well-established cross-

cultural theoretical model, enhancing both the coherence and analytical depth of the research.

For example, **Company Values and Mission** is connected to *Power Distance* and *Individualism vs. Collectivism* because an organization's mission often embodies hierarchical authority structures as well as the degree to which collective versus individual goals are prioritized. Understanding this relationship enables the study to examine how underlying cultural values influence organizational purpose and employee alignment, which is particularly relevant when comparing Japanese and Taiwanese SMEs where hierarchical norms and group orientation may differ.

The theme of **Leadership Style and Communication** aligns with *Power Distance* and *Uncertainty Avoidance*, highlighting how leadership practices and feedback mechanisms reflect cultural preferences for authority, openness, and risk tolerance. This linkage is crucial for interpreting how managers in different cultural contexts balance directive leadership with participative communication, and how they manage uncertainty or change—factors that strongly affect workplace dynamics and employee engagement.

Work Environment and Employee Welfare relates to *Masculinity vs. Femininity* and *Uncertainty Avoidance*, reflecting differing cultural approaches to work-life balance, competition, and organizational stability. This dimension aids in understanding the priorities and expectations around employee well-being and workplace atmosphere, which can vary significantly between societies with distinct gender role norms and risk management styles.

Employee Development and Growth reflects both *Individualism vs. Collectivism* and *Masculinity*, as it reveals whether development is viewed through the lens of personal achievement or collective progress, and whether competitive motivation plays a central role. This helps the study assess how career advancement and training opportunities are framed culturally and how such framing impacts employee motivation and organizational loyalty.

Although **Diversity and Inclusion** does not directly fall within Hofstede's original cultural dimensions, it was incorporated as an additional analytical category due to its growing significance in modern organizational culture globally. Including this theme allows the research to explore how contemporary issues of demographic diversity, equity, and multiculturalism intersect with traditional cultural values, offering a more comprehensive picture of workplace culture evolution in Japan and Taiwan.

Finally, **Future Development and Employee Role** ties back to *Power Distance* and *Uncertainty Avoidance*, shedding light on how strategic vision and employee expectations are shaped by hierarchical structures and adaptability to change. This connection facilitates an analysis of how organizations plan for future growth and how employees perceive their role within these evolving frameworks.

Overall, by mapping interview themes onto Hofstede's dimensions and supplementing with contemporary cultural considerations, this framework enables a nuanced interpretation of the qualitative data. It not only clarifies the cultural underpinnings of managerial attitudes and workplace practices but also guides the identification of similarities and differences between the Japanese and Taiwanese contexts. This theoretical anchoring strengthens the validity of the study's findings and provides actionable insights for cross-cultural management in SMEs.

Participants were asked to respond to approximately 16 open-ended questions, including prompts like “What are the core values and mission of your company?” and “How does management encourage open communication?” These questions were carefully crafted to elicit not only factual information but also deeper reflections on managerial philosophy, cultural expectations, and organizational behavior. The richness of their responses provides valuable insight into how leadership and workplace culture are experienced and enacted in different cultural contexts. This depth of understanding is essential for exploring the nuanced differences and similarities between Japanese and Taiwanese management practices, thereby grounding the study’s cross-cultural analysis in authentic, context-specific perspectives. Participants were asked to respond to approximately 16 open-ended questions, including prompts like “What are the core values and mission of your company?” and “How does management encourage open communication?” These questions were carefully crafted to elicit not only factual information but also deeper reflections on managerial philosophy, cultural expectations, and organizational behavior. The richness of their responses provides valuable insight into how leadership and workplace culture are experienced and enacted in different cultural contexts. This depth of understanding is essential for exploring the nuanced differences and similarities between Japanese and Taiwanese management practices, thereby grounding the study’s cross-cultural analysis in authentic, context-specific perspectives.

While written responses may lack the spontaneity and emotional tone of live interviews, they offer several advantages: greater clarity, more time for thoughtful reflection, and consistent formatting. Additionally, allowing participants to respond in their preferred language (Mandarin or Japanese) helped ensure more authentic responses. All responses were subsequently translated into English for comparative

analysis. Due to cross-national language differences, time zone constraints, and geographical limitations—such as the researcher being based in Taiwan while some participants were in Japan—the written interview method was chosen to provide participants ample time to reflect and express their thoughts in their native language. While this approach limits the possibility of real-time probing, it ensures clear and consistent textual data for analysis.

3.4 Data Analysis

The written interview data were subjected to an iterative and systematic review process to ensure a comprehensive understanding of participants' perspectives and lived experiences. Each response was read multiple times to capture both explicit statements and underlying cultural nuances embedded in the narrative. During this process, the researcher paid close attention to recurring concepts, managerial practices, and value-oriented statements that were directly relevant to the research questions. Rather than fragmenting the text into an extensive set of micro-codes, the analysis prioritized identifying meaningful patterns and relationships within and across responses.

A comparative approach was then applied to examine similarities and differences between Japanese and Taiwanese participants. This cross-case comparison focused on themes such as leadership approaches, communication styles, employee development practices, and organizational values, which are often influenced by cultural expectations and social norms. Particular attention was given to how these themes reflected broader cultural tendencies, including hierarchy, collectivism, and attitudes toward uncertainty.

The interpretation of findings was anchored in established cross-cultural management theories, most notably Hofstede's cultural dimensions, to provide a theoretically grounded explanation for observed patterns. This framework facilitated the integration of empirical insights with well-documented cultural constructs such as Power Distance, Individualism versus Collectivism, and Uncertainty Avoidance. By situating the participants' narratives within these theoretical dimensions, the analysis enabled a deeper understanding of how national culture shapes managerial decision-making, employee relations, and organizational priorities.

This approach combined analytical rigor with interpretive flexibility, ensuring that the richness and context of the written responses were preserved. The decision to use written interviews further enhanced data quality by reducing transcription errors and maintaining linguistic clarity, as participants had time to articulate their thoughts in detail. Overall, this process produced a robust and culturally informed analysis, forming the foundation for the comparative discussion presented in Chapter 4.

3.5 Research Limitations

Several limitations of this study should be acknowledged. First, the small sample size (seven participants) limits the generalizability of the findings. While the insights gathered are contextually valuable, they may not fully capture the diversity of experiences across different industries or organizational settings in Japan and Taiwan. Second, the use of written responses rather than live interviews reduced opportunities for immediate clarification or follow-up. Although additional questions could be addressed via email, this process required more time and lacked the spontaneity of real-time interaction. Finally, as with all qualitative research, the analysis is interpretive and may reflect both the participants' subjective perspectives and the researcher's analytical

lens. These limitations, while acknowledged, do not diminish the study's contribution to understanding cross-cultural workplace dynamics.

3.6 Ethical Considerations

This research was conducted in accordance with **recognized** ethical guidelines for qualitative inquiry. All participants were fully informed about the purpose, scope, and nature of the study and provided written consent prior to participation. To ensure anonymity and confidentiality, all identifying information was removed or altered, and participants were assured that their responses would remain confidential.

Participation in the study was entirely voluntary, with individuals given the freedom to skip any questions or withdraw from the process at any time **without any adverse consequences**. Furthermore, all written responses were stored securely and used solely for academic purposes, in line with institutional data protection standards. These measures ensured the ethical integrity of the research process and safeguarded the rights and well-being of the participants.

Chapter 4 Research Findings and Analysis

4.1 Overview of Interview Results

This study aims to explore how cultural and organizational norms differ between Japan and Taiwan, and how these differences influence workplace practices. The analysis is based on written responses from seven participants, including four from Japan and three from Taiwan, all of whom currently hold managerial positions in small and medium-sized enterprises (SMEs). Given the significant role of SMEs in both countries' economies, these responses provide valuable insights into company values, leadership styles, work environments, employee development, diversity and inclusion, and future organizational goals.

Echoing the literature review and methodology chapters, the interview findings indicate that workplace culture and environment are not shaped solely by management but involve participation and influence from employees at all organizational levels. Furthermore, the fundamental purpose of work whether for livelihood security or personal achievement.

In Japan, the traditional seniority-based wage system enables employees to achieve stable promotion and salary growth through accumulated tenure, even if their performance is average. To date, although there is a gradual trend toward dismantling the seniority system and some companies have begun prioritizing merit-based promotion, the majority of firms still adhere to the seniority-based system. This system emphasizes endurance, loyalty, and conformity to group values, reflecting Japan's deep-rooted collectivist culture. The historical influence of Bushido—the samurai spirit—is still evident in modern workplaces, underscoring a commitment to

perseverance, overcoming difficulties, and fulfilling responsibilities once a promise is made. Recent reports from the Japan Institute for Labour Policy and Training (JILPT, 2021) note that over 70% of SMEs continue to use seniority as the primary basis for compensation and promotion. Similarly, the Ministry of Health, Labour and Welfare's (MHLW, 2022) survey on employment diversity shows slow progress in reforming seniority systems, with merit-based evaluations largely limited to some large enterprises. The Ministry of Economy, Trade and Industry (METI, 2023) also highlights that many SMEs face challenges in transforming human resource management, with seniority-based systems remaining pervasive and meritocracy largely in pilot stages.

The tragic case of Matsuri Takahashi, a 2015 University of Tokyo graduate who committed suicide after logging over 105 hours of overtime in one month at Dentsu, was officially recognized as *karōshi* (death from overwork) by the Japanese Labour Standards Inspection Office, sparking national outrage and prompting government and corporate reforms (WeForum, 2017; Asahi Shimbun, 2021). Although the Matsuri Takahashi case occurred at a large corporation, Dentsu, the underlying issues of overwork culture and the values of endurance and conformity reinforced by the seniority system are also prevalent within Japanese SMEs. While SMEs are smaller in scale, many maintain seniority-based pay and promotion systems. Employees in these organizations similarly face collectivist cultural expectations, such as deference to authority and reluctance to question workplace demands, which perpetuate a culture of overtime and self-restraint. Moreover, SMEs often have limited resources and less formal oversight compared to larger firms, which can hinder comprehensive reform implementation and effective monitoring of overtime practices. Therefore, the Matsuri Takahashi case not only highlights challenges in large corporations but also indirectly

reflects structural problems common across Japanese workplaces. Understanding this broader context is essential for interpreting the cultural and behavioral patterns reported by management and employees within SMEs in this study.

In response, Japan's 2018 Work Style Reform Act set statutory overtime limits: a general maximum of 45 hours per month and 360 hours per year, with exceptions under "Article 36 agreements" allowing up to 100 hours per month and 720 hours per year, and an average of no more than 80 hours per month over 2–6 months. Employers must file these agreements with the Labor Standards Office, and violations can result in fines up to ¥300,000 or criminal penalties.

However, despite these regulations, gaps remain in actual overtime compensation and enforcement. Overtime pay must be at least 25% above regular wages, rising to 50% for hours exceeding 60 per month. Nevertheless, some employees underreport overtime hours to avoid being labeled troublemakers or attracting management scrutiny. This self-censorship stems from collectivist values and peer pressure, making overwork problems difficult to detect and resolve.

In contrast, Taiwanese work culture is more pragmatic and flexible. Lacking a strict seniority system, employees tend to focus on immediate working conditions and compensation. If dissatisfied, many are willing to seek better opportunities, reflecting higher career mobility and more individualistic values.

Therefore, although this study initially focused on managerial perspectives within SMEs, subsequent analysis broadened to encompass overall corporate environments and cultural systems. This integrative perspective aligns with the narrative qualitative

approach outlined earlier and provides a theoretical and practical foundation for the detailed analysis in the following chapters.

4.2 Company Values and Mission

Japanese companies have traditionally emphasized stability, harmony, and long-term commitment. The culture of collectivism and lifetime employment remains visible in many organizations, fostering strong group cohesion and loyalty. At the same time, some companies are increasingly exploring ways to adapt to evolving global trends and diversify their management approaches. This balance between preserving core values and embracing change continues to shape decision-making processes within Japanese firms.

For example, one Japanese interviewee, the owner of a construction company, emphasized their commitment *“to lead Japan’s architectural industry by continuously designing and providing comfortable living spaces,”* and noted that *“we provide a thorough explanation of our philosophy before employment”* and *“regularly follow up to ensure that their experience aligns with our ideals”* (Appendix B.1). Another IT company’s executive interviewee highlighted the company’s mission to *“grow together with our clients rather than solely pursuing our own profits,”* with a strong foundation on *“honesty and integrity,”* which are *“the foundation for value-based engagement with stakeholders”* (Appendix B.2).

Additionally, a young Japanese owner of pet service company underscored values such as *“honesty, innovation, and a human-centered approach,”* with a mission *“to create products and services that have a positive social impact”* (Appendix B.4). Meanwhile, a beauty industry owner described their mission as *“to provide a relaxing*

environment and create beautiful hairstyles for customers, aiming to satisfy both their physical and mental well-being” (Appendix B.3). These statements reflect that while core values like honesty, integrity, and customer focus remain consistent, companies also emphasize employee well-being and social contributions as part of their evolving missions.

In contrast, Taiwanese companies show a pragmatic and flexible approach to company values, focusing on operational efficiency and clear results. One Taiwanese trading company owner stressed *“integrity as the most fundamental value in doing business”* and described their philosophy as the *“gear theory,”* where *“only through seamless collaboration and unity among all team members can the organization operate efficiently and achieve profitability”* (Appendix C.1). Another manufacturing business manager highlighted the importance of *“clear regulations and the inherent value of our products,”* emphasizing *“profit maximization”* as the clearest way to embody company values, while ensuring *“smooth task handovers between superiors and subordinates”* (Appendix C.2). Furthermore, a young Taiwanese music director framed their core value as *“maximizing efficiency and effectiveness”* and underlined *“fostering an environment of mutual respect and understanding among employees”* (Appendix C.3).

Unlike the Japanese firms’ emphasis on long-term loyalty and harmony, Taiwanese companies focus more directly on performance outcomes, clear responsibility, and flexible management. These findings suggest that while Japanese companies tend to preserve traditional collective and mission-driven values, Taiwanese companies prioritize operational pragmatism and flexible adaptation to market demands.

This difference reflects Hofstede’s cultural dimensions, particularly **Individualism vs. Collectivism** and **Uncertainty Avoidance**. Japan’s strong collectivist orientation explains its focus on group harmony, shared responsibility, and loyalty, while Taiwan, though still influenced by collectivist traditions, demonstrates a more individualistic tendency that emphasizes personal initiative and measurable results. Similarly, Japan’s high level of **Uncertainty Avoidance** reinforces a preference for stability, structured processes, and continuity, whereas Taiwan’s moderate uncertainty avoidance allows for greater flexibility and adaptability in response to changing market conditions.

4.3 Leadership Style and Communication

Japanese managers tend to maintain a hierarchical, formal leadership style, often preferring indirect communication. A well-known feature of Japanese workplace communication is the “Hou-Ren-Sou” (報・連・相) culture, which stands for “Houkoku” (reporting), “Renraku” (informing), and “Soudan” (consulting). This approach emphasizes continuous information sharing, frequent updates, and consulting superiors before making decisions, reinforcing hierarchical structures and minimizing risk.

Supporting this, one Japanese construction company owner interviewee likened leadership to *“steering a ship—we openly communicate both the direction we are heading and our current status to ensure full understanding”* (Appendix B.1). Another IT company executive noted leadership as *“taking the next step forward without fear of failure while adhering to fundamentals,”* emphasizing that *“we always review feedback from frontline staff and respond accordingly”* (Appendix B.2). Open communication is promoted but within a framework of respect and formality, with one Japanese interviewee as the owner of a construction company fostering *“a team culture*

where questions are always welcomed, even if asked repeatedly, to foster open communication” (Appendix B.1). These answers illustrate that Japanese leadership promotes openness and employee feedback but within a structured, hierarchical, and risk-averse framework, reflecting a balance between innovation and adherence to traditional values.

Conversely, Taiwanese managers adopt a more participative and direct communication style, valuing swift decision-making. The trading company owner expressed that “*during working hours, we encourage everyone to remain focused on work-related matters while maintaining professional boundaries,*” but “*after work or during team dinners, we actively encourage employees to relax and engage in open conversations*” to foster trust (Appendix C.1). This approach by the owner shows an effort to maintain professionalism during working hours while also deliberately creating opportunities after work to strengthen interpersonal relationships and team cohesion. Another Taiwanese interviewee as a manager of manufacture company emphasized “*an open communication style*” during meetings where “*any issues can be discussed freely,*” though “*critical corporate decisions*” remain under top management’s authority (Appendix C.2). This approach reflects not only a preference for open dialogue but also the practical reality that managerial authority in Taiwan often depends more on demonstrated competence than on seniority. For younger leaders managing older or more experienced team members, fostering a participative environment helps build mutual respect and trust while ensuring that final decision-making responsibility remains clearly defined.

Moreover, the young Taiwanese music director described leadership as “*a central figure, similar to an elder brother guiding the team,*” focusing on “*creating a safe*

space for employees to freely express concerns” (Appendix C.3). These examples illustrate that Taiwanese leadership often encourages direct and informal communication, emphasizing relationship building to promote openness. In contrast, Japanese communication tends to be more formal and hierarchical, reflecting a cultural emphasis on order and stability, which underscores the unique cultural background and management rationale within Japanese firms.

In summary, Japanese leadership styles generally emphasize harmony, consensus-building, and structured communication, while Taiwanese leadership tends to adopt a more pragmatic and direct approach, fostering trust through informal interactions. These variations can be understood through Hofstede’s cultural dimensions, particularly Power Distance and Masculinity vs. Femininity.

Compared to Taiwan, Japanese organizations typically maintain a more structured and hierarchical system, supporting formal communication practices and clear reporting lines. This reflects a cultural preference in Japan for well-defined processes and order. In contrast, Taiwanese organizations often exhibit a relatively more horizontal structure, allowing greater participation and more open dialogue between managers and employees.

Additionally, Japan’s relatively higher score on Masculinity suggests a cultural focus on achievement and performance, reinforcing the importance of established procedures and goal-oriented leadership. Taiwan, while still valuing performance, tends to place slightly more emphasis on relationship-building and collaboration, which aligns with a more balanced orientation between masculine and feminine traits that prioritizes both results and interpersonal harmony.

These cultural tendencies shape how leadership roles are perceived and how communication flows within organizations, influencing employee expectations and decision-making dynamics. For example, Japanese leadership often operates within a formal and hierarchical framework that values endurance, loyalty, and consensus, promoting structured feedback and cautious decision-making. Taiwanese leadership, on the other hand, tends to emphasize flexibility, direct communication, and relationship-building, with managerial authority often based on demonstrated competence rather than seniority, especially in cases where younger managers lead more experienced employees. These insights highlight the importance of culturally sensitive approaches to leadership and communication when managing SMEs in Japan and Taiwan, as organizational practices are deeply rooted in broader societal values and cultural norms.

4.4 Work Environment and Employee Welfare

The work environments in Japan and Taiwan reflect differing cultural values, management philosophies, and evolving employee expectations. Japanese companies, historically rooted in concepts of loyalty and lifetime employment, traditionally offered company dormitories and seniority-based benefits. In the past, many Japanese companies provided company dormitories to support employees, especially young workers relocating from various prefectures through direct recruitment or school recommendations. These dormitories played a crucial role in helping new graduates adapt to urban life. However, this situation has evolved considerably in recent years. Company dormitories have gradually become rare, and while some large enterprises may offer housing subsidies or related benefits, most employees must cover their own housing costs (Yamada & Komatsu, 2018). In contrast, Taiwanese companies rarely

provide housing subsidies, with employees typically responsible for their own accommodation.

At the same time, Japanese firms continue to offer standard welfare benefits such as Kosei Nenkin (厚生年金, Welfare Pension Insurance), transportation allowances, and comprehensive social insurance. The Kosei Nenkin system, part of Japan's two-tier pension framework, is mandatory for regular salaried employees (正社員) and certain part-time workers who meet specific criteria: working at least 20 hours per week with a monthly salary above 88,000 yen (as of 2024) and being employed by companies with over 101 employees. Both employers and employees contribute monthly premiums based on salary brackets (Japan Pension Service, 2024). To receive Kosei Nenkin benefits, individuals must have contributed for at least 10 years, with the standard eligibility age currently set at 65. The actual pension amount depends on the total contribution months and the average salary. In response to Japan's aging society and pension fund deficits, discussions are ongoing to gradually raise the pension eligibility age to 68 or even 70. Many companies have started extending employment opportunities up to age 70 to align with these trends (Nikkei Asia, 2023).

Additionally, all residents of Japan are required to enroll in National Health Insurance (Kokumin Kenko Hoken) or Shakai Hoken, depending on employment type. Premiums for these systems, like Taiwan's National Health Insurance (NHI), are income-based, ensuring access to affordable healthcare. A key difference is Japan's Resident Tax (住民税), a municipal tax based on income and residency, which does not exist in Taiwan. This tax places an additional financial burden, particularly on young urban workers (Shirahase, 2019).

In contrast, Taiwanese companies, particularly in the technology, service, and creative industries, have embraced more flexible, employee-centered welfare models. While also offering national health insurance and labor insurance systems, many Taiwanese firms provide flexible working hours, remote work options, wellness programs, and parental leave policies. As one Taiwanese manager explained, *“the most effective benefit is providing generous year-end bonuses, which significantly reduce employee turnover”* (Appendix C.2). Another remarked, *“we regularly arrange team dinners after work, providing opportunities for employees to relax, unwind, and strengthen interpersonal relationships”* (Appendix C.1). Surveys indicate that Taiwanese employees increasingly value work-life balance and psychological well-being over salary alone, prompting companies to adapt accordingly (Cheng & Wu, 2021).

Based on the author’s observations, both Japanese and Taiwanese companies, in addition to formal welfare systems, often organize irregular employee activities such as company trips, group dinners, or provide travel subsidies. These practices serve as informal but effective measures to enhance interpersonal relationships and team cohesion. Such initiatives complement existing benefits and reflect an increasing recognition of the importance of social bonding and employee well-being beyond financial compensation (Cheng & Wu, 2021; Lin, 2022; Yamada & Komatsu, 2018).

Both Japan and Taiwan are facing demographic challenges, but their responses in work environment and welfare design diverge significantly: Japan retains more traditional systems under economic and cultural pressures, while Taiwan moves faster toward flexibility, inclusivity, and employee empowerment (Lin, 2022).

4.5 Employee Career Path and Growth

The career paths and growth of employees in Japan and Taiwan begin as early as the job-hunting stage for university graduates and continue through various stages of development until they reach managerial positions.

In Japan, the job-hunting process (就職活動) is highly structured and begins during the third year of university. Students are expected to participate in company information sessions, submit entry sheets, complete aptitude tests, and attend multiple rounds of interviews, often spanning 6 to 12 months (Japan Student Services Organization [JASSO], 2025). Upon receiving unofficial job offers, most students officially start their careers in April following graduation. This standardized approach reflects Japan's emphasis on loyalty, group harmony, and organizational fit over individual competitiveness.

Once hired, Japanese employees follow a long-term career path based on seniority (年功序列), with most spending 5 to 7 years before promotion to first-line managerial roles such as Section Chief (課長). Mid-level and senior management positions often require over 10 years of service. Employees receive extensive in-house training and departmental rotations as part of their career development, emphasizing collective success rather than individual ambition. For example, one Japanese interviewee described leadership as *“taking the next step forward without fear of failure while adhering to fundamentals,”* highlighting a culture that values steady, careful growth (Appendix B.2).

In Taiwan, the graduate job search is more flexible and market-driven. University students typically engage in internships, job fairs, and online applications, with most

companies focusing on technical skills, English proficiency, and adaptability (Ho & Hu, 2017). Unlike in Japan, the transition from graduation to employment is faster, and graduates can start work immediately after graduation without waiting for a fixed hiring cycle.

Career progression in Taiwan is generally performance-based and tends to be faster. Talented individuals may reach supervisory roles within 2 to 3 years. One Taiwanese interviewee noted, *“a transparent and fair promotion and evaluation system is one of the key drivers that motivates employees to strive for excellence”* (Appendix C.2). Another remarked, “promotion opportunities are provided as a key form of motivation” (Appendix C.3). Continuous learning, skill upgrading, and certifications are highly valued. Moreover, job mobility and external hiring are widely accepted, allowing employees to switch companies for better opportunities.

Overall, Japan’s employee career path is characterized by gradual growth, loyalty, and structured progression, while Taiwan’s path emphasizes speed, flexibility, and performance. These distinct models shape not only individual career satisfaction but also organizational adaptability and competitiveness. These differences in career development reflect distinct organizational cultures and management philosophies, which further influence the promotion of employee diversity and inclusion.

4.6 Diversity and Inclusion

Both Japan and Taiwan increasingly recognize the importance of diversity and inclusion in fostering innovation, employee satisfaction, and global competitiveness. A notable trend in both countries is the growing employment of foreign workers, driven by demographic challenges such as aging populations and labor shortages, as well as

globalization. This demographic shift is particularly evident when examining the working-age population (15–64 years old), which is shrinking in both countries. According to Organization for Economic Co-operation and Development (OECD, 2025) data, Japan’s working-age population declined from a peak of 87.3 million in 1995 to approximately 73.7 million in 2024, now accounting for only 58.8% of the total population. Similarly, Taiwan’s working-age population currently represents about 70% of the total, but it is projected to decrease to 60.9% by 2040 and 50.8% by 2050 (National Development Council, 2024).

In Japan, diversity has traditionally been constrained by long-standing practices such as lifetime employment, seniority-based promotion, and male-dominated leadership structures. Government-led initiatives, such as Womenomics (Abe, 2013), have sought to improve gender equality in the workforce, but progress remains slow. According to the Gender Equality Bureau of Japan (2023), women occupy only 15% of managerial positions, and although foreign workers have become more common in sectors like construction, caregiving, and hospitality, their presence in core corporate roles is still limited. Many organizations in Japan tend to view diversity primarily as a compliance matter rather than as a strategic driver of business performance (Nakamura & Watanabe, 2020).

Nevertheless, gradual changes are occurring. Companies are introducing measures to accommodate employees from different cultural backgrounds and to make workplaces more accessible for individuals with disabilities. These steps indicate an emerging recognition of the need for a more inclusive environment, though the pace of change is incremental.

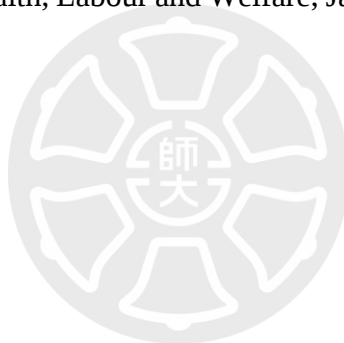
In contrast, Taiwanese companies generally adopt a more flexible and proactive stance toward diversity and inclusion. Taiwan's relatively open social environment, globalized economy, and active civil society have fostered greater acceptance of gender equality and multiculturalism (Wang & Chen, 2019). The growing presence of foreign professionals and migrant workers, particularly in sectors such as technology, manufacturing, and services, has further accelerated the demand for inclusive practices. Many organizations now provide diversity-related training, flexible working arrangements, and cultural sensitivity programs to better integrate employees from varied backgrounds. Empirical research suggests that companies with higher levels of workforce diversity in Taiwan tend to perform better in innovation and financial outcomes (Huang et al., 2020). This reinforces the business case for diversity and encourages organizations to view inclusion as a strategic priority rather than a symbolic gesture.

In summary, while both Japan and Taiwan are gradually moving toward more diverse and inclusive workplaces and increasingly employing foreign workers, Japan's progress is moderated by deeply rooted cultural traditions, whereas Taiwan demonstrates greater adaptability and openness to change. Continued efforts in cross-cultural understanding and policy innovation will be critical for both nations to create more equitable and dynamic workplace environments.

Table 4. 1 Labor force characteristics and foreign worker proportions in Japan and Taiwan

Indicator	Japan	Taiwan
Foreign Workers as % of Labor Force	Approximately 2%	Approximately 3.6% (including migrant workers and foreign residents)
Number of Foreign Workers	About 2.3 million	About 754,000 migrant workers + 82,000 undocumented workers
Female Labor Force Participation Rate	Approximately 55.3%	Approximately 44.7%
Male Labor Force Participation Rate	Approximately 71.6%	Approximately 55.3%
Gender Gap	Women represent ~44%, men ~56%	Gender ratio difference approximately 10.6%

Sources: Ministry of Health, Labour and Welfare, Japan (2024); Ministry of Labor, Taiwan (2023).



4.7 Future Development and Employee Role

The future development trajectories of Japanese and Taiwanese companies continue to reflect their distinct socio-economic landscapes and cultural expectations. Japanese companies, while increasingly aware of the need for change, continue to emphasize the preservation of traditions, hierarchical management structures, and long-term stability. Innovation is often pursued cautiously and incrementally. Although diversity and inclusion (D&I) are gaining attention, the pace of change remains conservative. Employees are still expected to demonstrate loyalty, patience, and adaptability within traditional frameworks. This aligns with Japan's long-standing cultural emphasis on harmony, consensus-building, and gradual evolution (Yamada & Komatsu, 2018).

At the same time, demographic pressures, labor shortages, and economic globalization are forcing Japanese firms to slowly rethink their talent strategies. More companies are introducing digital transformation, flexible working styles, and even revisiting outdated seniority-based systems. However, the shift remains gradual and uneven across industries and company sizes (Nikkei Asia, 2023).

In contrast, Taiwanese companies, especially in the technology, service, and creative industries, have demonstrated greater agility and openness to change. There is a stronger emphasis on market expansion, cross-border collaboration, and employee empowerment. Diversity and inclusion are no longer merely slogans but increasingly embedded in corporate strategies, with more women, younger leaders, and international talent participating in decision-making (Cheng & Wu, 2021).

Furthermore, younger Taiwanese workers are driving cultural shifts inside organizations. They value transparency, autonomy, and opportunities for personal growth more than rigid hierarchical systems. As such, Taiwanese firms are more willing to experiment with flat structures, remote work, and innovation-driven business models. This flexibility allows for faster market adaptation and enhances talent retention (Lin, 2022).

Looking ahead, both Japanese and Taiwanese firms will need to address common challenges such as aging populations, talent shortages, and global economic volatility. However, their approaches differ significantly. Japan is likely to continue its cautious, consensus-based reforms, while Taiwan is expected to pursue rapid innovation and human capital development.

For employees, this translates into differing role expectations: Japanese workers may need to balance respect for tradition with gradual modernization, while Taiwanese workers are likely to face faster-changing environments that demand continuous learning, innovation, and adaptability.

4.8 Summary of Key Findings

This chapter provides a comprehensive comparison of Japanese and Taiwanese organizational practices, highlighting differences in corporate culture, leadership styles, workplace environments, employee development, and diversity initiatives. Both Japan and Taiwan are navigating significant demographic changes and global economic pressures, yet their strategies and pace of adaptation reflect distinct cultural and institutional contexts.

Japanese organizations generally adopt a stability-oriented approach that emphasizes incremental improvement, organizational harmony, and structured systems. These characteristics have historical roots in practices such as lifetime employment and seniority-based progression, which were originally designed to promote loyalty and reduce uncertainty in employment relationships. While these systems offer predictability and long-term security, they can also result in slower responses to rapid market shifts. Nonetheless, recent years have seen a gradual introduction of new policies, such as flexible work arrangements, diversity initiatives, and digital transformation projects, signaling an evolving organizational mindset while retaining a preference for continuity and risk management.

Taiwanese organizations, in contrast, tend to display higher degrees of flexibility and adaptability, traits associated with a performance-driven and innovation-oriented environment. This approach reflects the country's dynamic economic structure, growing exposure to globalization, and the influence of a younger workforce that places greater value on autonomy, transparency, and professional growth. Companies are increasingly adopting merit-based promotion systems, cross-functional career paths, and flexible work options to attract and retain talent. However, this high degree of mobility and emphasis on performance introduces a different form of uncertainty: while employees enjoy greater opportunities for rapid advancement, job continuity is often linked more closely to individual performance than tenure. This contrasts with Japan's structured model, which generally prioritizes stability but may limit the speed of career progression.

In both contexts, employee satisfaction is no longer determined solely by financial compensation but is increasingly influenced by organizational values, work-life balance,

and opportunities for development. Japanese employees often appreciate the predictability and collective stability provided by traditional frameworks, even as they seek greater flexibility within these systems. Taiwanese employees, on the other hand, benefit from dynamic environments that encourage innovation and participation, but they must continuously update skills and maintain adaptability to thrive in a competitive labor market (Lin, 2022).

These observations align with Hofstede's cultural dimensions (Hofstede, 2001), particularly Individualism vs. Collectivism and Uncertainty Avoidance. Japan exhibits relatively high uncertainty avoidance, reinforcing the preference for formalized processes and long-term structures. Taiwan demonstrates moderate uncertainty avoidance and a more pragmatic approach, which accommodates change and innovation but also places responsibility on individuals to manage career risks. Understanding these cultural patterns is critical for organizations engaged in cross-border management and for employees navigating increasingly globalized work environments.

Chapter 5 Conclusion

5.1 Conclusion

This study confirmed that Japanese and Taiwanese workplaces exhibit distinct organizational characteristics shaped by their cultural, historical, and socio-economic contexts. While both countries operate within the same global economy and face similar external pressures—such as demographic shifts, talent shortages, and digital transformation—their approaches to corporate management and employee relations differ in meaningful ways.

Japanese workplaces generally continue to emphasize stability, hierarchical structures, and loyalty-based relationships, reflecting values rooted in traditions such as group harmony, collective responsibility, and long-term employment security. The seniority-based system, although undergoing gradual reform, still functions as a foundation for talent development and social cohesion within organizations. This system provides predictability for employees and fosters a strong sense of belonging, which can enhance loyalty and trust. However, it also tends to limit rapid role changes and may slow organizational adaptation in highly volatile markets. Nonetheless, incremental progress is evident in areas such as diversity and inclusion initiatives, flexible work arrangements, and digital innovation, signaling a shift toward greater responsiveness while preserving core cultural values.

In contrast, Taiwanese workplaces demonstrate a higher degree of flexibility, performance orientation, and openness to innovation. Influenced by Taiwan's export-driven economy, strong integration into global supply chains, and the aspirations of a younger workforce, organizations in Taiwan often adopt merit-based systems,

transparent evaluation mechanisms, and adaptable career paths. These practices enable faster organizational response to change and create opportunities for rapid professional growth. At the same time, this fluid environment introduces greater uncertainty for employees, as job security tends to depend more on individual performance and continuous skill development rather than tenure. For workers who cannot maintain competitive capabilities, the risk of job displacement may be higher than in the Japanese model.

The findings also reveal shifts in leadership expectations, particularly among younger managers in both countries. Interviews suggest that emerging leaders emphasize trust-building, open communication, and psychological safety, which differ from purely hierarchical or authority-driven styles. For example, a young Japanese entrepreneur highlighted customer-centric leadership and service quality, while a Taiwanese creative industry leader focused on fostering fairness, collaboration, and mutual respect. These generational perspectives indicate a gradual transformation toward human-centered and adaptive leadership models that combine traditional values with new managerial competencies.

Furthermore, beyond financial compensation, employees in both Japan and Taiwan increasingly value other factors such as work-life balance, opportunities for career development, and an inclusive, supportive work culture. These non-monetary aspects have become essential in shaping job satisfaction and retention.

Hofstede's cultural dimensions, particularly Individualism vs. Collectivism and Uncertainty Avoidance, help explain these patterns. Japan's higher level of uncertainty avoidance fosters a preference for structured systems and stable career paths, while Taiwan's more moderate uncertainty avoidance encourages flexibility and openness to

change. However, this adaptability also means that employees in Taiwan often assume greater responsibility for managing their own career security, which can create added pressure to continuously update their skills.

Looking ahead, both countries face common challenges such as aging populations, global competition, and technological disruption, but their strategies will likely diverge. Japan is expected to adopt gradual, consensus-driven reforms that balance innovation with institutional continuity, whereas Taiwan is likely to pursue faster digital transformation, cross-border collaboration, and talent diversification to maintain its competitive edge.

For employees, this means different role expectations: Japanese workers may need to navigate structured environments while adapting to incremental modernization, whereas Taiwanese employees must remain highly adaptable, proactive, and committed to continuous learning to succeed in a rapidly evolving workplace.

Looking forward, both countries face common challenges, including aging populations, global competition, and technological disruption. Japan is likely to maintain a cautious, consensus-driven reform trajectory, balancing innovation with institutional continuity. Taiwan, conversely, is expected to accelerate digital transformation, cross-border collaboration, and talent diversification, leveraging agility as a strategic advantage. For employees, these trends imply different role expectations: Japanese workers may need to adapt within structured systems while embracing gradual modernization, whereas Taiwanese employees must remain highly adaptable and proactive in upskilling to succeed in a fast-evolving environment.

Ultimately, understanding these structural and cultural contrasts is essential for companies seeking effective cross-border management and for individuals navigating career decisions in either context. Future research may explore how globalization, generational shifts, and technological advancements will continue to reshape these two workplace models, and whether the differences identified here will converge or persist in the coming decades.

5.2 Theoretical Implications

The findings of this study reinforce Hofstede's cultural framework while providing updated insights into its relevance in contemporary East Asian workplaces. Yi (2021) argued that Japan continues to exhibit high uncertainty avoidance, reflected in *"a preference for well-defined processes and predictable outcomes in decision-making"* (p. 50). This aligns with the present study's observation that Japanese organizations still prioritize structured hierarchies and gradual innovation as a strategy to minimize risk. However, this study also suggests that generational change is slowly reshaping these practices, with younger leaders adopting more adaptive behaviors than previous cohorts.

In contrast, the *Sustainability* study (2022) found that Taiwanese organizations *"demonstrate greater adaptability and an emphasis on performance, granting employees higher autonomy in decision-making"* (p. 8). This resonates with the current study's findings that Taiwanese firms rely on flexibility and merit-based systems to respond to market dynamics. However, while previous literature frames this flexibility as an unequivocal strength, this research highlights an accompanying challenge: the transfer of career security responsibility from organizations to individuals. Employees

in Taiwan must engage in continuous upskilling to maintain competitiveness, a dimension that is often underexplored in prior studies.

These comparisons contribute two key theoretical insights. First, Hofstede's dimensions remain applicable but require contextual interpretation. High uncertainty avoidance in Japan persists, yet its manifestation is evolving under pressures of globalization and workforce diversification. Similarly, Taiwan's moderate uncertainty avoidance fosters agility, but at the cost of increased individual responsibility for managing employment risk. Second, these findings extend cultural theory by emphasizing its interaction with generational change, economic volatility, and organizational transformation. Future research should examine how these cultural patterns intersect with technological adoption and demographic shifts to shape strategic decisions and employee outcomes.

5.3 Practical Recommendations

This section offers practical recommendations tailored to both Japanese and Taiwanese companies, as well as job seekers, to better navigate their respective organizational cultures and labor market dynamics. These suggestions are grounded in the study's findings and supported by relevant academic and industry research, aiming to foster sustainable organizational growth, employee well-being, and cross-cultural understanding.

5.3.1 For companies

Japanese companies are encouraged to adopt more flexible and progressive human resource practices to maintain competitiveness in an increasingly globalized and technologically advanced market. A primary focus should be on expanding remote and

hybrid work options, which have been shown to improve work-life balance and job satisfaction, especially among younger employees and working parents (Lin, 2022). By reducing the rigidity of traditional commuting expectations, firms can enhance productivity and better accommodate diverse employee needs.

Moreover, streamlining hierarchical structures is critical. Excessive layers of management can slow decision-making and impede innovation; flattening these layers will promote faster communication and cross-departmental collaboration, enabling organizations to be more agile and responsive to market changes (METI, 2023). Embracing flatter structures can also empower employees, fostering a culture of ownership and accountability.

Addressing Japan's persistent overwork culture remains urgent. Organizations must rigorously enforce regulations limiting overtime and actively promote the use of paid leave to counteract the detrimental effects of long working hours on mental and physical health (Ministry of Health, Labour and Welfare, Japan, 2022). Introducing mandatory mental health support programs and managerial training to recognize signs of burnout can create a more supportive environment that prioritizes employee welfare and reduces attrition rates. Such initiatives not only benefit employees but also improve corporate reputation in a tightening labor market.

Additionally, companies should shift their perspective on diversity and inclusion (D&I) from a compliance-based mindset to a strategic priority. Providing cultural sensitivity training and broadening opportunities for foreign talent beyond entry-level roles can enhance organizational creativity and global competitiveness (Wang & Chen, 2019). Building leadership competencies in managing multicultural teams will further enable firms to harness the full benefits of workforce diversity.

Taiwanese companies, while known for agility and adaptability, should guard against the potential pitfalls of excessive short-termism. Establishing clear career progression pathways and leadership development programs will help retain talented employees by providing long-term growth prospects and enhancing organizational stability (Huang et al., 2020). Succession planning systems can mitigate risks associated with high employee turnover, fostering loyalty without sacrificing flexibility.

Continuous learning remains vital in Taiwan's fast-evolving market. Organizations are advised to support employees through access to training platforms, professional certification subsidies, and skills development in key areas such as digital literacy and foreign languages. These investments not only sustain individual employability but also help mitigate the anxiety associated with career insecurity in highly fluid labor markets (Chen & Huang, 2020).

However, flexible work arrangements must be implemented with careful attention to accountability. Transparent performance metrics and workload management systems are essential to avoid uneven distribution of tasks and prevent employee burnout, ensuring sustained productivity without compromising well-being.

Both Japanese and Taiwanese firms face challenges related to leave-taking practices and work-life balance. In Japan, normalizing the use of vacation days is crucial to overcome deep-rooted cultural stigmas that discourage taking time off (Yamamoto & Nakata, 2019). Creating a culture where leave is viewed as a means to enhance productivity and personal well-being requires leadership role modeling and clear organizational policies. Data from Japan's Ministry of Health, Labour and Welfare (2022) highlight a significant gap between statutory paid leave entitlements and actual usage, underscoring the need for cultural change alongside legal protections.

Conversely, Taiwanese companies should be aware of the “always-on” mentality that can arise from flexible work policies. Proactively respecting rest periods and encouraging regular disconnection from work are essential to prevent burnout and sustain long-term employee engagement (Lin & Wu, 2022). Cultivating a supportive leave culture that aligns with formal labor laws (中華民國勞動部, 2024) will further promote work-life harmony and enhance retention.

5.3.2 For job seekers

Foreign professionals considering employment in Japan should prepare to engage with a hierarchical and tradition-oriented work environment. Success requires patience, adaptability, and a nuanced understanding of indirect communication styles common in Japanese workplaces, such as non-verbal cues and implicit expectations (Yamada & Komatsu, 2018). Building trust through respectful and harmonious interactions remains essential.

Job seekers targeting Taiwan must be ready for dynamic, fast-paced settings that prize initiative, direct communication, and personal agency. Embracing cross-cultural competence and flexibility will be key to navigating decentralized decision-making and frequent organizational change.

Across both markets, younger generations—particularly millennials and Generation Z—prioritize autonomy, meaningful work, and work-life balance over traditional job security (Deloitte, 2023). This shift pressures employers to reconcile established cultural norms with evolving workforce expectations.

Interestingly, in Japan, recent data suggest a partial resurgence of interest in seniority-based promotion and lifetime employment, reflecting complex generational

dynamics balancing innovation with tradition (Communication Makeover, 2025). In Taiwan, younger workers actively seek organizational reforms that promote flexibility and inclusiveness, indicating growing demand for systemic change (Engagement Lab, 2025).

Given these trends, job seekers should carefully evaluate prospective employers' commitments to flexibility, career development, mental well-being, and cultural alignment. Transparent, empathetic leadership and purpose-driven corporate cultures are increasingly attractive to global talent and vital for long-term engagement.

5.4 Limitations and Future Research

While this study offers valuable insights into the cross-cultural differences between Japanese and Taiwanese workplaces, several limitations must be acknowledged to properly contextualize the findings and guide future research.

First, the relatively small sample size and reliance on qualitative, written responses may limit the generalizability of the results across industries, organizational levels, and employee demographics. Although the in-depth narratives from business owners and managers provided rich perspectives, they may not fully capture the diverse experiences of frontline workers or those in larger multinational corporations.

Second, the focus on small to medium-sized enterprises (SMEs) means that the organizational dynamics and policies of larger or global firms—where resource availability and management complexity differ—were not extensively examined. Future research should broaden the scope to include a wider variety of company sizes and sectors for a more comprehensive understanding of workplace cultures.

Third, qualitative methods, while effective for exploring cultural nuances, inherently carry subjective interpretations from both participants and researchers. This study emphasized organizational perspectives, which may overlook individual-level experiences such as mental well-being, work-life balance, and job satisfaction. Thus, while the findings are robust at the organizational level, they should not be assumed to represent all employee realities.

In addition, this study did not explicitly investigate sensitive issues such as workplace bullying, harassment, or power dynamics that negatively affect psychological safety. These phenomena are particularly relevant in hierarchical and high-context cultures, such as Japan and Taiwan, where indirect communication styles and seniority norms may exacerbate power imbalances. Prior research has shown that power harassment and workplace bullying can significantly undermine employee morale, increase turnover intentions, and damage organizational reputation (Einarsen et al., 2020). The absence of these perspectives represents a critical gap, as the experiences of employees subjected to such behaviors may substantially differ from the narratives provided by management-level respondents. Future studies should adopt multi-level sampling strategies and anonymous data collection methods to better capture these dynamics and ensure the inclusion of underrepresented voices.

Future research is encouraged to adopt mixed-methods approaches, combining quantitative surveys with qualitative interviews, and to include a more diverse range of participants—including frontline employees, freelancers, and remote workers—to enhance representativeness. Investigating how cultural attitudes toward leave practices, responses to natural disasters, and perceptions of time off impact employee well-being and organizational resilience would also be valuable.

Furthermore, longitudinal research could illuminate how workplace cultures evolve amid ongoing digital transformation, globalization, and shifting generational values. Examining the effects of post-pandemic work trends—such as remote work, flexible arrangements, and technological innovation—on career development, mental health, and employee expectations in Japan and Taiwan would provide timely insights.

Additionally, exploring emerging issues such as gender dynamics, intergenerational differences, diversity and inclusion, and Environmental, Social, and Governance (ESG) priorities could deepen understanding of how to build more resilient, equitable, and inclusive workplaces in the future.

Despite these limitations, this study contributes important theoretical and practical knowledge by clarifying cultural distinctions and management practices in East Asian workplaces. Recognizing these differences can inform organizational strategies and support employees navigating cross-cultural professional environments. Addressing the outlined research gaps will further strengthen our capacity to foster adaptive, inclusive, and sustainable work environments in a rapidly changing global context.

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Appendixes



Appendix A: Interview Guide

Section 1: Company Values and Mission

What are the core values and mission of your company?

How does management ensure that employees understand and adhere to these values?

Section 2: Leadership Style and Communication

How does the management team perceive its leadership role?

How does leadership respond to employee feedback and make adjustments?

Does the leadership encourage open communication? What practices are implemented to promote it?

Section 3: Work Environment and Employee Welfare

How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

What types of employee benefits does your company offer? (e.g., flexible working hours, health support programs)

Section 4: Employee Development and Growth

Does your company provide opportunities for employee development, such as training or career advancement programs?

How does management encourage employees' self-growth?

What are the main considerations in your performance evaluation system? How is fairness ensured?

Section 5: Diversity and Inclusion

How does your company approach diversity and inclusion? Are there specific policies or initiatives in place?

How do you ensure that employees from diverse backgrounds are treated fairly?

Are there any concrete action plans to promote multiculturalism in the workplace?

Section 6: Future Development and Employee Role

What are your company's goals for future development?

How does management view the role of employees in achieving these goals?

How are employees motivated throughout this process?



Appendix B: Japanese Interviews

Appendix B.1: Corporate Management: Japanese Interviewee 1 (Owner of a Construction Company) — Interview Transcript (Japanese)

1. 会社の価値観と使命

質問: 会社の最も核心的な価値観と使命は何ですか?

回答:

心地よい住空間を設計、デザインし提供し続けることで、日本の建築業界を牽引する存在となる。

質問: 経営層はどのようにして社員が会社の価値観を理解し、遵守するようにしていますか?

回答:

雇用前に十分に理念を説明する。就業後、理想と相違した勤めになっていないかを定期的にフォローして、月単位で取り組み方を共有している。

2. リーダーシップとコミュニケーション

質問: 経営層はリーダーとしての役割をどのように考えていますか? 社員のフィードバックにどのように対応し、調整を行いますか?

回答:

船の舵取り。向かっている先と、現在の状況を包み隠さず示し、理解してもらう。

質問：リーダーチームはオープンなコミュニケーションを奨励していますか？具体的にどのような方法でコミュニケーションを促進していますか？

回答：

しています。質疑に躊躇しなくて良いチームの構築。例えば同じ質問を何度しても良い空気を作る。

3. 職場環境と社員福利厚生

質問：会社はどのようにして積極的な職場環境を作り、チーム間のコミュニケーションと協力を促進し、健全な競争を実現していますか？

回答：

残業ゼロ、休日出勤ゼロ、有給全消化を徹底し、労働に費やす時間を完全透明化することで、メインのプライベートを充実させる。各チームに順番に平等に担当プロジェクトを指定することで、不平等を完全撤廃する。

質問：特別な福利厚生はありますか？例えば、フレックスタイム制度や健康支援プログラムなどがありますか？

回答：

1日8時間労働であれば、使い方は基本自由。昼休み取らず早く帰社する、午前中私用に費やし定時に帰社し、自宅で残り作業する。自己申告制。

4. 社員の成長とキャリア開発

質問：会社は社員の成長のためにどのような機会を提供していますか？例えば、研修プログラムやキャリア開発プログラムはありますか？

回答:

建築士免許、宅地建物取引士免許取得のゼミ費用半額負担。

質問: 経営層は社員の自己成長をどのように奨励していますか?

回答:

チームリーダー補佐の元、各プロジェクトの責任者を順番につけて、責任と、ある程度の決定権を与える。

質問: 人事評価制度の設計において最も重要な考慮点は何ですか? また、評価の公平性をどのように確保していますか?

回答:

結果に左右されず、プロジェクトごとに与えられた作業を終えた時点でポイント加算し、決算ごとにポイント取得値で昇給額が誰でも分かるように設定している。

5. ダイバーシティとインクルージョン

質問: 会社はダイバーシティとインクルージョンについてどのように考えていますか? 関連する方針や施策はありますか?

回答:

東南アジアの若い建築士免許保持者を採用している。意思疎通ができるよう、英語、日本語を共用語としながらも、2年間は母国言語での質疑にも対応している。車椅子の社員を雇用するために、エレベーター付きのオフィスに移転した。

質問: 異なる背景を持つ社員が公平に扱われるために、どのような取り組みをしていますか?

回答:

いままでの回答をかいつまんで理解してください。

質問: 職場の多様性を促進するために、具体的な行動計画はありますか?

回答:

いままでの回答をかいつまんで理解してください。

6. 会社の未来の展望と社員の役割

質問: 会社の今後の発展目標は何ですか?

回答:

100 人の継続的な雇用を確保する。

質問: 経営層は社員の役割をどのように捉えていますか? 社員は会社の目標達成にどのように貢献できますか?

回答:

全社員がもれなく機能した時に、会社が最大限の能力を発揮できる仕組みを構築しているつもり。

質問: 目標を達成する過程で、経営層は社員のモチベーションをどのように高めていますか?

回答:

いままでの回答をかいつまんで理解してください。



Appendix B.1: Corporate Management: Japanese Interviewee 1 (Owner of a Construction Company) — Interview Transcript (English)

1. Company Values and Mission

Q: What are the core values and mission of your company?

A: To lead Japan's architectural industry by continuously designing and providing comfortable living spaces.

Q: How does management ensure that employees understand and adhere to these values?

A: We provide a thorough explanation of our philosophy before employment. After joining, we regularly follow up to ensure that their experience aligns with our ideals and share updates on work approaches monthly.

2. Leadership Style and Communication

Q: How does the management team perceive its leadership role? How does leadership respond to employee feedback and make adjustments?

A: Like steering a ship—we openly communicate both the direction we are heading and our current status to ensure full understanding.

Q: Does the leadership encourage open communication? What practices are implemented to promote it?

A: Yes. We build a team culture where questions are always welcomed, even if asked repeatedly, to foster open communication.

3. Work Environment and Employee Welfare

Q: How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

A: We strictly enforce zero overtime, no work on holidays, and full utilization of paid leave to ensure transparency in working hours and to enrich personal life. Projects are fairly assigned across teams to eliminate any inequality.

Q: What types of employee benefits does your company offer? (e.g., flexible working hours, health support programs)

A: As long as the employee works eight hours a day, the schedule is flexible. For example, some may skip lunch breaks to leave early, others may run errands in the morning and complete tasks from home later. It is a self-reporting system.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career advancement programs?

A: We cover half the cost of seminar fees for obtaining architecture and real estate licenses.

Q: How does management encourage employees' self-growth?

A: Under team leader supervision, employees are assigned as project managers on a rotating basis, granting them both responsibility and decision-making authority.

Q: What are the main considerations in your performance evaluation system?

How is fairness ensured?

A: We evaluate performance based on task completion rather than results. Points are added upon the completion of each project, and the amount of salary increase is transparently determined based on accumulated points during each fiscal year.

5. Diversity and Inclusion

Q: How does your company approach diversity and inclusion? Are there specific policies or initiatives in place?

A: We hire young licensed architects from Southeast Asia. To facilitate communication, both English and Japanese are used, and we allow questions in their native languages for the first two years. We also relocated to an office equipped with an elevator to accommodate an employee who uses a wheelchair.

Q: How do you ensure that employees from diverse backgrounds are treated fairly?

A: Please refer to my previous responses.

Q: Are there any concrete action plans to promote multiculturalism in the workplace?

A: Please refer to my previous responses.

6. Company Future Development and Employee Roles

Q: What are your company's future development goals?

A: To ensure the sustainable employment of 100 people.

Q: How does management view the role of employees in achieving these goals?

A: I believe the company can perform at its maximum capacity only when every single employee is functioning properly.

Q: How are employees motivated throughout this process?

A: Please refer to my previous responses.



Appendix B.2: Corporate Management: Japanese Interviewee 2 (IT Company Executive) — Interview Transcript (Japanese)

1. 会社の価値観と使命

質問：会社の最も核心的な価値観と使命は何ですか？

回答：

お客様と自社が一緒になって成長していくことです。また、自社の利益だけを追求せず、正直・誠実であることを重視しています。それがステークホルダーとの価値交渉の大前提だと考えています。

質問：経営層はどのようにして社員が会社の価値観を理解し、遵守するようにしていますか？

回答：

定期的なトップメッセージの配信や社内報の発信を通じて、価値観の浸透を図っています。

2. リーダーシップとコミュニケーション

質問：経営層はリーダーとしての役割をどのように考えていますか？ また、社員のフィードバックにどのように対応し、調整を行っていますか？

回答：

基本を守りながら、失敗を恐れずに次の一步を踏み出すことがリーダーの役割だと考えています。現場からの意見は必ず確認し、回答するようにしています。

質問：リーダーチームはオープンなコミュニケーションを奨励していますか？ 具体的にどのような方法でコミュニケーションを促進していますか？

回答：

週次ミーティングでの数値共有、各グループからの勉強テーマの発信、定期的な 1on1 ミーティングを通じて、コミュニケーションの活性化を図っています。

3. 職場環境と社員福利厚生

質問：会社はどのようにして積極的な職場環境を作り、チーム間のコミュニケーションと協力を促進し、健全な競争を実現していますか？

回答：

部門ミーティングやグループミーティングを積極的に実施しています。特に部門ミーティングでは、リーダー以上が集まり、プロジェクト状況や人員情報の共有を行っています。

質問：特別な福利厚生はありますか？ 例えば、フレックスタイム制度や健康支援プログラムなどがありますか？

回答：

フレックスタイム制度の導入、社用施設の利用促進、在宅勤務手当の支給、育児休業の提供など、多様な制度を整備しています。

4. 社員の成長とキャリア開発

質問：会社は社員の成長のためにどのような機会を提供していますか？ 例えば、研修プログラムやキャリア開発プログラムはありますか？

回答:

社内・社外研修によるキャリアロードマップの公開や、e-learning の促進に
力を入れています。

質問: 経営層は社員の自己成長をどのように奨励していますか?

回答:

優秀なプロジェクトに対する表彰や報酬の提供、資格取得による報奨金制度を
通じて、社員の自己成長を後押ししています。

質問: 人事評価制度の設計において最も重要な考慮点は何ですか? また、評
価の公平性をどのように確保していますか?

回答:

評価基準の明確化とその遵守を重視しており、社員へは評価結果を共有するこ
とで透明性と公平性を担保しています。

5. ダイバーシティとインクルージョン

質問: 会社はダイバーシティとインクルージョンについてどのように考えて
いますか? 関連する方針や施策はありますか?

回答:

ベトナム事業所の立ち上げやオフショア企業との協業などを通じて、国際的な
ダイバーシティを進めています。

質問：異なる背景を持つ社員が公平に扱われるために、どのような取り組みをしていますか？

回答：

育成制度や教育制度の公開、オープンな会議の実施により、誰もが公平に意見を言える環境づくりを行っています。

質問：職場の多様性を促進するために、具体的な行動計画はありますか？

回答：

社内外からの人材募集を積極的に行っており、人種等に関する制限は極力設けていません。

6. 会社の未来の展望と社員の役割

質問：会社の今後の発展目標は何ですか？

回答：

「社会的に意義のあること」や「使命に向かう成長」を念頭に、お客様の DX（デジタルトランスフォーメーション）に貢献し、より一層信頼される企業となることを目指しています。

質問：経営層は社員の役割をどのように捉えていますか？ 社員は会社の目標達成にどのように貢献できますか？

回答：

「人のための人の組織」であること、「良き社会の一員」であることを意識しながら、お客様対応を行うことが社員の重要な役割だと考えています。

質問: 目標を達成する過程で、経営層は社員のモチベーションをどのように高めていますか?

回答:

定期的な 1on1 ミーティング、成功事例の社内共有、成果に応じた報酬制度の導入により、モチベーションの維持・向上を図っています。



Appendix B.2: Corporate Management: Japanese Interviewee 2 (IT Company Executive) — Interview Transcript (English)

1. Company Values and Mission

Q: What are the core values and mission of your company?

A: Our core mission is to grow together with our clients rather than solely pursuing our own profits. We place high importance on honesty and integrity, which we consider the foundation for value-based engagement with stakeholders.

Q: How does management ensure that employees understand and adhere to these values?

A: We disseminate regular top-level messages and internal newsletters to promote the internalization of our core values.

2. Leadership Style and Communication

Q: How does the management team perceive its leadership role? How does leadership respond to employee feedback and make adjustments?

A: Leadership is about taking the next step forward without fear of failure while adhering to fundamentals. We always review feedback from frontline staff and respond accordingly.

Q: Does the leadership encourage open communication? What practices are implemented to promote it?

A: We promote communication through weekly meetings where numerical targets are shared, study themes initiated by each group, and regular one-on-one meetings.

3. Work Environment and Employee Welfare

Q: How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

A: We actively conduct departmental and group meetings. Departmental meetings, in particular, bring together leaders to share project progress and personnel information.

Q: What types of employee benefits does your company offer? (e.g., flexible working hours, health support programs)

A: We have established a variety of benefits, including a flextime system, access to company facilities, remote work allowances, and parental leave.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career advancement programs?

A: We support employee development through career roadmaps based on internal and external training and promote the use of e-learning.

Q: How does management encourage employees' self-growth?

A: We offer recognition and rewards for outstanding projects, as well as incentives for professional certifications.

Q: What are the main considerations in your performance evaluation system?

How is fairness ensured?

A: Evaluation is based on clearly defined criteria that are strictly followed, and results are transparently shared with employees to ensure fairness.

5. Diversity and Inclusion

Q: How does your company approach diversity and inclusion? Are there specific policies or initiatives in place?

A: We are advancing international diversity by establishing a Vietnam office and collaborating with offshore companies.

Q: How do you ensure that employees from diverse backgrounds are treated fairly?

A: We promote an environment where everyone can freely express opinions through transparent training programs and open meetings.

Q: Are there any concrete action plans to promote multiculturalism in the workplace?

A: We actively recruit talent both internally and externally without restrictions related to race or other attributes.

6. Future Development and Employee Role

Q: What are your company's goals for future development?

A: We aim to maintain continuous employment of 100 people.

Q: How does management view the role of employees in achieving these goals?

How can employees contribute to the company's objectives?

A: We believe the company can reach its full potential only when every employee fulfills their function effectively.

Q: How are employees motivated throughout this process?

A: Please refer to the previous answers for an overview.



Appendix B.3: Corporate Management: Japanese Interviewee 3 (Beauty Industry Business Owner) — Interview Transcript (Japanese)

1. 会社の価値観と使命

質問: 会社の最も核心的な価値観と使命は何ですか?

回答:

リラックスできる空間を提供し、お客様のヘアスタイルを素敵に仕上げることで、心身ともに満足していただくことが使命です。

質問: 経営層はどのようにして社員が会社の価値観を理解し、遵守するようにしていますか?

回答:

難しい部分もありますが、対話を重ねて意識を共有しています。ただし、業務委託契約のため、正社員はおらず、組織としての管理は限定的です。

2. リーダーシップとコミュニケーション

質問: 経営層はリーダーとしての役割をどのように考えていますか? 社員のフィードバックにどのように対応し、調整を行いますか?

回答:

リーダーはチームをまとめ、率先して行動し、スタッフから信頼を得る存在であると考えています。

質問：リーダーチームはオープンなコミュニケーションを奨励していますか？具体的にどのような方法でコミュニケーションを促進していますか？

回答：

コミュニケーションは大切だと思います。人間的なチーム作りのために、飲み会なども活用しています。

3. 職場環境と社員福利厚生

質問：会社はどのようにして積極的な職場環境を作り、チーム間のコミュニケーションと協力を促進し、健全な競争を実現していますか？

回答：

該当部分は参考にならないため省略します。

質問：特別な福利厚生はありますか？例えば、フレックスタイム制度や健康支援プログラムなどがありますか？

回答：

業務委託契約のため、基本的に自由に働いてもらっています。

4. 社員の成長とキャリア開発

質問：会社は社員の成長のためにどのような機会を提供していますか？例えば、研修プログラムやキャリア開発プログラムはありますか？

回答：

特に提供しているものではありません。

質問：経営層は社員の自己成長をどのように奨励していますか？

回答：

スタッフは元上司の関係であるため、特別に指導や励ましはしていません。

質問：人事評価制度の設計において最も重要な考慮点は何ですか？また、評価の公平性をどのように確保していますか？

回答：

社員の熱意を重視し、公平性についてはしっかり説明を行うようにしています。

5. ダイバーシティとインクルージョン

質問：会社はダイバーシティとインクルージョンについてどのように考えていますか？関連する方針や施策はありますか？

回答：

特に意識していません。

質問：異なる背景を持つ社員が公平に扱われるために、どのような取り組みをしていますか？

回答：

売上などの数値で判断しています。

質問：職場の多様性を促進するために、具体的な行動計画はありますか？

回答：

特にありません。

6. 会社の未来の展望と社員の役割

質問：会社の今後の発展目標は何ですか？

回答：

スタッフの人数を増やし、スタッフとお客様が満足できる店舗作りを目指しています。スタッフが働きやすく楽しめる環境を大切にしています。

質問：経営層は社員の役割をどのように捉えていますか？社員は会社の目標達成にどのように貢献できますか？

回答：

スタッフは非常に重要な存在であり、売上に貢献してくれています。

質問：目標を達成する過程で、経営層は社員のモチベーションをどのように高めていますか？

回答：

最終的には本人次第だと考えています。

Appendix B.3: Corporate Management: Japanese Interviewee 3 (Beauty Industry Business Owner) — Interview Transcript (English)

1. Company Values and Mission

Q: What are the core values and mission of your company?

A: Our mission is to provide a relaxing environment and create beautiful hairstyles for customers, aiming to satisfy both their physical and mental well-being.

Q: How does management ensure that employees understand and adhere to these values?

A: While it can be challenging, we share awareness through repeated dialogues. However, since employees work under contract-based agreements rather than as full-time staff, organizational management is limited.

2. Leadership Style and Communication

Q: How does the management team perceive its leadership role? How does leadership respond to employee feedback and make adjustments?

A: Leaders are seen as those who unite the team, lead by example, and gain the trust of the staff.

Q: Does the leadership encourage open communication? What practices are implemented to promote it?

A: Communication is valued, and social gatherings such as drinking parties are also utilized to foster a human-centered team atmosphere.

3. Work Environment and Employee Welfare

Q: How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

A: This aspect is not applicable and thus omitted.

Q: What types of employee benefits does your company offer? (e.g., flexible working hours, health support programs)

A: Since work is based on contract agreements, employees basically have freedom in how they work.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career advancement programs?

A: There are no particular programs provided.

Q: How does management encourage employees' self-growth?

A: Because staff are former supervisors, no special guidance or encouragement is provided.

**Q: What are the main considerations in your performance evaluation system?
How is fairness ensured?**

A: We emphasize employee enthusiasm and ensure fairness through clear explanations.

5. Diversity and Inclusion

Q: How does your company approach diversity and inclusion? Are there specific policies or initiatives in place?

A: We do not have particular awareness or initiatives regarding diversity.

Q: How do you ensure that employees from diverse backgrounds are treated fairly?

A: Judgments are based on numerical indicators such as sales performance.

Q: Are there any concrete action plans to promote multiculturalism in the workplace?

A: There are none.

6. Future Development and Employee Role

Q: What are your company's goals for future development?

A: We aim to increase the number of staff and create stores that satisfy both employees and customers, valuing a work environment where staff can enjoy their jobs.

Q: How does management view the role of employees in achieving these goals?

How can employees contribute to the company's objectives?

A: Staff are considered very important and contribute significantly to sales.

Q: How are employees motivated throughout this process?

A: Ultimately, motivation depends on the individual.

Appendix B.4: Corporate Management: Japanese Interviewee 4 (22-Year-Old Pet Services Owner) — Interview Transcript (Japanese)

1. 会社の価値観と使命

質問: 会社の最も核心的な価値観と使命は何ですか?

回答:

核心的な価値観は「誠実さ、革新、人間中心」です。使命は、ポジティブな影響をもたらす製品とサービスを創造することです。

質問: 経営層はどのようにして社員が会社の価値観を理解し、遵守するようにしていますか?

回答:

新入社員研修、社内コミュニケーションプラットフォーム、経営層の率先垂範を通じて、価値観が日常業務に浸透するようにしています。

2. リーダーシップとコミュニケーション

質問: 経営層はリーダーとしての役割をどのように考えていますか? 社員のフィードバックにどのように対応し、調整を行いますか?

回答:

経営層は率先垂範の重要性を重視し、社員の声に耳を傾け、ニーズに応えることを大切にしています。

質問: リーダーチームはオープンなコミュニケーションを奨励していますか? 具体的にどのような方法でコミュニケーションを促進していますか?

回答:

オープンなコミュニケーションを推奨しており、定期的な社内座談会、匿名意見箱、1対1のコミュニケーション機会を設けています。

3. 職場環境と社員福利厚生

質問: 会社はどのようにして積極的な職場環境を作り、チーム間のコミュニケーションと協力を促進し、健全な競争を実現していますか?

回答:

部門横断的なプロジェクトやチーム活動を通じて、協力と信頼の文化を促進し、社員間のつながりを深めています。

質問: 特別な福利厚生はありますか? 例えば、フレックスタイム制度や健康支援プログラムなどがありますか?

回答:

フレックスタイム制度、リモートワーク、健康支援、メンタルヘルス相談などの福利厚生を提供しています。

4. 社員の成長とキャリア開発

質問: 会社は社員の成長のためにどのような機会を提供していますか? 例えば、研修プログラムやキャリア開発プログラムはありますか?

回答:

体系的な研修プログラム、キャリア開発計画、社内ローテーションの機会を提供しています。

質問：経営層は社員の自己成長をどのように奨励していますか？

回答：

自己学習を奨励し、成長のためのリソースをサポートしています。

質問：人事評価制度の設計において最も重要な考慮点は何ですか？また、評価の公平性をどのように確保していますか？

回答：

業績評価は目標達成型を基盤とし、公平性、透明性、継続的なフィードバックを重視しています。

5. ダイバーシティとインクルージョン

質問：会社はダイバーシティとインクルージョンについてどのように考えていますか？関連する方針や施策はありますか？

回答：

私たちは多様なバックグラウンドを持つ社員の価値を尊重し、ジェンダー、年齢、文化の多様性を推進しています。

質問：異なる背景を持つ社員が公平に扱われるために、どのような取り組みをしていますか？

回答：

明確な反差別方針と多様性・包摂性に関する行動計画を設け、公平な環境を確保しています。

6. 会社の未来の展望と社員の役割

質問：会社の今後の発展目標は何ですか？

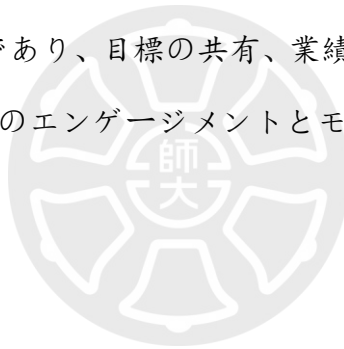
回答：

今後はデジタルトランスフォーメーションと持続可能な発展に注力していきます。

質問：経営層は社員の役割をどのように捉えていますか？社員は会社の目標達成にどのように貢献できますか？

回答：

社員はビジョン実現の鍵であり、目標の共有、業績インセンティブ、参加型マネジメントを通じて、社員のエンゲージメントとモチベーションを高めています。



Appendix B.4: Corporate Management: Japanese Interviewee 4 (22-Year-Old Pet Services Owner) — Interview Transcript (English)

1. Company Values and Mission

Q: What are the core values and mission of your company?

A: Our core values are honesty, innovation, and a human-centered approach. Our mission is to create products and services that have a positive social impact.

Q: How does management ensure that employees understand and adhere to these values?

A: We promote value internalization through new employee training, an internal communication platform, and management leading by example.

2. Leadership Style and Communication

Q: How does the management team perceive its leadership role? How does leadership respond to employee feedback and make adjustments?

A: Management places great importance on leading by example, listens attentively to employees' voices, and strives to respond to their needs.

Q: Does the leadership encourage open communication? What practices are implemented to promote it?

A: Open communication is encouraged through regular internal discussion forums, anonymous suggestion boxes, and one-on-one communication opportunities.

3. Work Environment and Employee Welfare

Q: How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

A: We promote a culture of cooperation and trust through cross-departmental projects and team activities, which deepen connections among employees.

Q: What types of employee benefits does your company offer? (e.g., flexible working hours, health support programs)

A: We provide a flextime system, remote work options, health support, and mental health counseling, among other benefits.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career advancement programs?

A: We offer systematic training programs, career development plans, and opportunities for internal job rotation.

Q: How does management encourage employees' self-growth?

A: Management encourages self-learning and supports resources for employee growth.

**Q: What are the main considerations in your performance evaluation system?
How is fairness ensured?**

A: Performance evaluations are goal-oriented, emphasizing fairness, transparency, and continuous feedback.

5. Diversity and Inclusion

Q: How does your company approach diversity and inclusion? Are there specific policies or initiatives in place?

A: We respect the value of employees from diverse backgrounds and promote diversity in gender, age, and culture.

Q: How do you ensure that employees from diverse backgrounds are treated fairly?

A: Clear anti-discrimination policies and action plans on diversity and inclusion are established to ensure a fair environment.

6. Future Development and Employee Role

Q: What are your company's goals for future development?

A: We will focus on digital transformation and sustainable development going forward.

Q: How does management view the role of employees in achieving these goals?

How can employees contribute to the company's objectives?

A: Employees are key to realizing our vision; through shared goals, performance incentives, and participative management, we enhance employee engagement and motivation.

Appendix C: Taiwanese Interviews

Appendix C.1: Corporate Management: Taiwanese Interviewee 1 (Owner of a Trading Company) — Interview Transcript (Chinese)

1. 公司價值觀與使命

問：公司最核心的價值觀和使命是什麼？

答：誠信是做生意的最核心價值，沒有誠信就無法建立長期合作關係。公司強調以「齒輪理論」為共同理念，團隊間的向心力與合作，只有大家一起運作順暢，公司才能快速賺錢。

問：管理層如何確保員工理解並遵循公司價值觀？

答：透過不斷溝通與日常分享，管理層會時常跟員工「講道理」，強調齒輪理論與共同目標，讓員工理解相互信任與合作的重要性。

2. 領導方式與溝通

問：公司管理層如何看待領導角色？

答：作為老闆，我認為應該大方、有目標、有想法，不能一味想著壓榨員工，而要將員工視為公司資產。這種心態在台灣較少見，但自己堅持這樣的理念。

問：領導團隊是否鼓勵開放式溝通？有什麼具體方式來促進溝通？

答：在上班時間，會嚴格要求聚焦公司事務，保持適度距離；但在下班或聚餐時間則鼓勵員工放鬆、自在交流，培養出信任與尊重的氛圍，員工流動性因此降低。

問：如何面對員工反饋並進行調整？

答： 受訪者會用「講道理」的方式與員工溝通，強調大家都是成年人，溝通以理服人，多數情況下員工都能接受。

3. 工作環境與團隊合作

問：公司如何營造積極的工作氛圍？

答： 透過責任制與成果導向，讓員工對自己的工作有高度自主性，同時透過聚餐等非正式場合放鬆心情，營造良好氛圍。

問：團隊之間的協作方式是怎樣的？如何鼓勵跨部門合作？

答： 強調「齒輪理論」，讓所有人了解唯有團隊間相互協作，齒輪運作順暢，公司才能快速獲利。這種共識讓員工自然願意配合。

問：公司如何處理團隊間或成員之間的衝突，並促進良性競爭與合作？

答： 遇到問題時，管理層會強調共識與理性，透過溝通解決衝突，確保整體齒輪不被破壞。

問：有哪些特別的員工福利？例如彈性工時或健康支持計劃？

答： 我們公司採用責任制，沒有固定的上下班時間，員工只要在每個月達成業績扣打就能領取薪水。這種制度給予員工相當大的彈性與自由。此外，為了讓大家維持良好的工作與生活平衡，我會在下班後安排聚餐，讓員工放鬆、享受生活，也能促進同事間的感情，營造出輕鬆和諧的氛圍。這樣的做法不僅提升了員工的歸屬感，也讓流動率降低。

4. 員工發展與成長

問：公司是否提供員工發展的機會？例如，培訓計劃或職業發展計劃？

答：公司雖然沒有特別制度化的培訓計畫，但會鼓勵員工持續自我提升，並提供高度的自主性。透過分享市場資訊、開放溝通，讓員工能夠主動學習、成長，找到自我價值與目標。

問：管理層如何鼓勵員工的自我成長？

答：透過分享市場資訊、開放溝通、鼓勵員工主動賺錢與養家，讓員工在成長過程中找到自我價值。

問：是否有績效評估機制？如何確保評估的公平性？

答：公司採用責任制，以每月業績目標作為考核標準，達標者才有加薪，這是一種結果導向且公平一致的機制。

5. 多樣性與包容性

問：公司如何看待多樣性與包容性？是否有相關的政策或措施？

答：其實我們公司沒有特別制定什麼多樣性政策，但我自己是一直強調「大家都是出來賺錢的成年人」。不管背景怎樣，只要能一起合作、賺錢，我就很尊重每個人。我覺得這種態度自然會營造出比較平等的氛圍。

問：如何確保不同背景的員工都能被公平對待？

答：我都是透過責任制來做，大家的薪水、升遷、獎金，都是看業績、看成果，不會因為你是誰、跟誰比較熟就有差別。我覺得工作表現才是唯一的依據，這樣大家才會覺得公平。

問：是否有任何具體的行動計劃來增進職場的多元文化？

答： 其實也沒有特別的行動計劃，但我們常常會安排聚餐、或者下班大家一起放鬆聊天。我覺得這種非正式的交流，可以幫助員工之間更了解彼此、互相包容，氣氛也比較開放。

6. 公司未來發展與員工角色

問：公司對未來的發展目標是什麼？

答： 公司持續透過更新市場資訊、擴大人脈圈，與同行共同把市場做大，達成雙贏。

問：管理層如何看待員工在實現公司目標中的作用？

答： 員工是公司重要的資產，只有團隊同心，齒輪運轉順暢，才能共同獲利。

問：在實現這些目標的過程中，管理層如何激勵員工？

答： 透過「齒輪理論」、分享市場資訊，以及營造尊重與信任的文化來激勵員工，提升團隊凝聚力。

Appendix C.1: Corporate Management: Taiwanese Interviewee 1 (Owner of a Trading Company) – Interview Transcript (English)

1. Company Values and Mission

Q: What are your company's core values and mission?

A: Integrity is the most fundamental value in doing business, as long-term partnerships cannot be built without it. Our company embraces the “gear theory” as a core philosophy, emphasizing that only through seamless collaboration and unity among all team members can the organization operate efficiently and achieve profitability.

Q: How does management ensure employees understand and follow your company's values?

A: Through constant communication and daily sharing, management often engages with employees through logical reasoning, emphasizing the “gear theory” and common goals. This helps employees understand the importance of mutual trust and cooperation.

2. Leadership Style and Communication

Q: How does management view their leadership role?

A: As a business owner, I believe a leader should be generous, have clear goals, and be forward-thinking. It is important not to focus solely on maximizing employee output but to view employees as valuable assets to the company. Although this mindset remains relatively uncommon in Taiwan, I remain committed to it.

Q: Does the leadership team encourage open communication? What specific methods are used to promote communication?

A: During working hours, we encourage everyone to remain focused on work-related matters while maintaining professional boundaries. However, after work or during team dinners, we actively encourage employees to relax and engage in open conversations. This fosters an atmosphere of trust and mutual respect, which helps enhance employee satisfaction and reduce turnover.

Q: How do you handle employee feedback and make adjustments?

A: I prefer to engage in open, rational discussions with employees, always emphasizing that we are all adults capable of mutual respect and understanding. I believe in guiding them through logic and reasoning, and most of the time, they are receptive to this approach.

3. Work Environment and Employee Welfare

Q: How does your company create a positive work atmosphere?

A: We adopt a responsibility system and a results-oriented approach, which allows employees a high degree of autonomy over their work. In addition, informal gatherings such as team dinners help employees unwind and foster a positive and friendly atmosphere.

Q: How do teams collaborate, and how is cross-department cooperation encouraged?

A: We emphasize the “gear theory,” which highlights that only through effective collaboration and the smooth operation of every “gear” within the organization can the

company achieve sustainable and efficient profitability. This shared philosophy naturally fosters teamwork and alignment toward common goals.

Q: How does your company handle conflicts within teams or among members, and promote healthy competition and cooperation?

A: When conflicts arise, management emphasizes building consensus and maintaining rationality, addressing issues through open communication to ensure that the organizational “gears” continue to function smoothly without disruption.

Q: Are there any special employee benefits? For example, flexible working hours or health support programs?

A: Our company adopts a responsibility-based system without fixed working hours. Employees are required only to meet their monthly performance targets to receive their salaries, which offers considerable flexibility and autonomy. Additionally, to support a healthy work-life balance, I regularly arrange team dinners after work, providing opportunities for employees to relax, unwind, and strengthen interpersonal relationships. This helps foster a positive and harmonious workplace culture, enhancing employees’ sense of belonging while also reducing turnover.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career development plans?

A: Although our company does not have a formalized training program, we actively encourage continuous self-development and offer employees significant autonomy. By sharing market information and fostering open communication, we

empower employees to engage in proactive learning and personal growth, enabling them to discover their own value and set meaningful goals.

Q: How does management encourage employees' self-growth?

A: Through sharing market information, fostering open communication, and encouraging employees to take ownership of their financial goals, we support them in discovering their self-worth and growing both personally and professionally.

Q: Is there a performance evaluation mechanism? How is fairness ensured?

A: Our company applies a responsibility system linked to monthly performance goals. Employees who meet their targets are rewarded with salary increases, reflecting a fair and results-driven evaluation process.

5. Diversity and Inclusion

Q: How does your company view diversity and inclusion? Are there related policies or measures?

A: While our company does not have formal diversity and inclusion policies in place, I consistently emphasize that “everyone here is an adult striving to earn a living.” I believe that as long as individuals can collaborate and contribute to shared success, they deserve equal respect. This mindset helps cultivate an inclusive and equitable organizational culture.

Q: How do you ensure employees from different backgrounds are treated fairly?

A: We apply a responsibility system in which everyone's salaries, promotions, and bonuses are determined solely by performance and results. There is no favoritism based

on personal relationships or identity. I firmly believe that work performance should be the only criterion, ensuring that everyone perceives the system as fair.

Q: Are there any specific actions to promote workplace multiculturalism?

A: While there are no formal initiatives, we frequently organize dinners and informal gatherings after work. These opportunities for casual interaction help foster better mutual understanding among employees and promote an inclusive and open work environment.

6. Company Future Development and Employee Roles

Q: What are your company's future development goals?

A: Our company continually updates market information and expands its network, collaborating with industry peers to enlarge the market and achieve mutually beneficial outcomes.

Q: How does management view employees' role in achieving company goals?

A: Employees are vital assets to the company. Only through team unity and seamless cooperation—like well-functioning gears—can collective profitability be achieved.

Q: How does management motivate employees in achieving these goals?

A: Management motivates employees by applying the “gear theory,” actively sharing market information, and cultivating a culture of mutual respect and trust, thereby enhancing team cohesion and collective performance.

Appendix C.2: Corporate Management: Taiwanese Interviewee 2 (Manufacturing business manager) — Interview Transcript (Chinese)

1. 公司價值觀與使命

問：公司最核心的價值觀和使命是什麼？

答：公司最主要的核心根本是規定制度以及產品本身的價值，不管是軟硬體，都是講求市佔率和消費者市場對於企業品牌的信賴度，制度不變，但是營運方針必需隨著環境改變。

問：管理層如何確保員工理解並遵循公司價值觀？

答：公司的價值觀如同人生觀，上下級的工作交接配合以及同事之間的互動，資本社會還是講求利益，執行全體上下為營收成長最大化，就是所有員工的最好理解，薪資逐步提高就是員工的目標，也是員工對公司的具體價值觀。

2. 領導方式與溝通

問：公司管理層如何看待領導角色？如何面對員工反饋並進行調整？

答：領導對於管理層的意見採開放意見聆聽，反之管理層搜集各方下屬的業務情況一併統整重點進行正確的開會匯報。

問：領導團隊是否鼓勵開放式溝通？有什麼具體方式來促進溝通？

答：領導各方意見採開放式溝通，開會期間任何問題都可以討論，但是最終做出企業重大決策勢必由領導來決定。

3. 工作環境與員工福利

問：公司如何營造積極的工作氛圍和連結團隊之間的溝通與合作，讓彼此互相良性競爭？

答：良好工作氛圍就從管理用人開始，工作能力好與普通的員工，在工作溝通磨合過程當中，適度的施加壓力，找到最佳的組合人選，就會讓效率事半功倍。

問：有哪些特別的員工福利？例如彈性工時或健康支持計劃？

答：年終獎金只要發的多，員工流動率就低，就是最好的福利，再加上正常的休假以及特休，還有額外免費的出遊休閒活動，抱怨也會變稱讚。

4. 員工發展與成長

問：公司是否提供員工發展的機會？例如，培訓計劃或職業發展計劃？

答：公正的升遷評級制度，是員工努力工作的推動力之一，放假或個人時間，技能加強用於職場給予補助費用。

問：管理層如何鼓勵員工的自我成長？

答：自我成長需要時間與經驗累積，每次為公司帶來獲利或客戶，經常性的口頭鼓勵發放獎金，這樣一樣身心理內外都滿足成長。

問：績效評估機制設計的主要考量？如何確保評估的公平性？

答：績效評估系統主要是架構與原則，獎罰分明是公平性的首要，再來是多方的監督機制。

5. 多樣性與包容性

問：公司如何看待多樣性與包容性？是否有相關的政策或措施？

答： 在高層與基層中互相尊重為主要規則以及明確規定不公開討論個人隱私與性向，政治傾向等。

問：如何確保不同背景的員工都能被公平對待？

答： 多國或不同宗教信仰的員工，採用禁止歧視霸凌的規章，柔性勸導，如有屢次惡意中傷或傷害他人之行為，依法處理。

問：是否有任何具體的行動計劃來增進職場的多元文化？

答： 由公司舉辦集體活動或上課，是增加多元文化交流的最佳方法。

6. 公司未來發展與員工角色

問：公司對未來的發展目標是什麼？

答： 如果提升產品的價值以及消費者市場對品牌的需求性和依賴性為主要的發展目標。

問：管理層如何看待員工在實現公司目標中的作用？

答： 公司創造機會，員工把握機遇，雙贏是兩者的作用。

問：在實現這些目標的過程中，管理層如何激勵員工？

答： 為公司實現達成目標，管理層除了表揚獎狀之後，一定得發獎金，員工最重視的就是金錢上的利益了。

Appendix C.2 Corporate Management: Taiwanese Interviewee 2 (Manufacturing business manager) – Interview Transcript (English)

1. Company Values and Mission

Q: What are the core values and mission of your company?

A: The fundamental values of our company are the establishment of clear regulations and the inherent value of our products, whether hardware or software. We emphasize both market share and consumer trust in our brand. While our internal systems remain stable, our operational strategies are required to evolve continuously in response to environmental changes.

Q: How does management ensure that employees understand and adhere to these values?

A: Our company's values are regarded as life principles. Smooth task handovers between superiors and subordinates, along with positive peer interactions, are essential. In a capitalist society, the focus remains on profit. Ensuring that all employees work toward maximizing company revenue is the clearest way to embody these values. Gradual salary increases serve both as a tangible reflection of these shared values and as a clear goal for employees.

2. Leadership Style and Communication

Q: How does the management team perceive its leadership role? How does leadership respond to employee feedback and make adjustments?

A: Leadership adopts an open-minded approach, actively listening to suggestions from various levels. At the same time, management collects operational feedback from

employees, consolidates key points, and makes accurate and effective decisions during meetings.

Q: Does the leadership encourage open communication? What practices are implemented to promote it?

A: Leadership maintains an open communication style. During meetings, any issues can be discussed freely. However, when it comes to critical corporate decisions, the final call is necessarily made by top management.

3. Work Environment and Employee Welfare

Q: How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

A: A positive work atmosphere begins with talent management. By applying appropriate pressure and carefully matching individuals with complementary capabilities, we can form optimal team combinations that significantly enhance efficiency and effectiveness.

Q: What types of employee benefits does your company offer? (e.g., flexible working hours, health support programs)

A: The most effective benefit is providing generous year-end bonuses, which significantly reduce employee turnover. Additionally, we offer standard leave entitlements, special holidays, and company-sponsored leisure outings. This combination helps transform employee complaints into compliments.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career advancement programs?

A: A transparent and fair promotion and evaluation system is one of the key drivers that motivates employees to strive for excellence. We also subsidize employees who invest their personal time in skill development relevant to their job responsibilities.

Q: How does management encourage employees' self-growth?

A: Self-growth requires time and accumulated experience. Whenever an employee brings profit or new clients to our company, we provide both verbal recognition and financial bonuses. This dual approach satisfies both psychological and material needs, fostering holistic growth.

**Q: What are the main considerations in your performance evaluation system?
How is fairness ensured?**

A: Our performance evaluation system is grounded in clear structures and principles. Ensuring fairness begins with distinct rewards and penalties, supplemented by multi-level supervision mechanisms.

5. Diversity and Inclusion

Q: How does your company approach diversity and inclusion? Are there specific policies or initiatives in place?

A: Mutual respect between senior and junior employees is our core principle. We explicitly prohibit discussions related to personal privacy, sexual orientation, or political preferences within the workplace.

Q: How do you ensure that employees from diverse backgrounds are treated fairly?

A: For employees of different nationalities or religious backgrounds, we strictly enforce anti-discrimination and anti-bullying policies. We prefer to resolve issues through gentle persuasion, but repeated malicious behavior will be addressed through legal means if necessary.

Q: Are there any concrete action plans to promote multiculturalism in the workplace?

A: Organizing group activities or educational sessions is the most effective way to foster cross-cultural exchanges and enhance workplace inclusivity.

6. Future Development and Employee Role

Q: What are your company's goals for future development?

A: Our primary development goal is to enhance product value and increase consumer demand and dependence on our brand within the market.

Q: How does management view the role of employees in achieving these goals?

A: Our company creates opportunities, and employees seize them. A win-win outcome relies on the joint contributions of both parties.

Q: How are employees motivated throughout this process?

A: In addition to verbal recognition and certificates of appreciation, management must provide financial incentives. Ultimately, financial incentives remain a key motivating factor for employees.

Appendix C.3: Corporate Management: Taiwanese Interviewee 3 (20-Year-Old Music Director) — Interview Transcript (Chinese)

1. 公司價值觀與使命

問：公司最核心的價值觀和使命是什麼？

答： 我們公司的核心價值觀是致力於效益最大化，無論是在工作表現還是活動成果上，都追求最佳化，以提升整體競爭力和市場影響力。

問：管理層如何確保員工理解並遵循公司價值觀？

答： 我們強調相互尊重與理解，透過日常溝通，讓每位成員清楚了解公司目標與自身角色，進而共同維護良好的工作氛圍。

2. 領導方式與溝通

問：公司管理層如何看待領導角色？如何面對員工反饋並進行調整？

答： 我將領導視為團隊的核心支柱，像是大家可以依靠的「大哥」。當員工提出意見或反饋時，我會傾聽並針對細節進行協調與調整，確保團隊方向一致、運作順暢。

問：領導團隊是否鼓勵開放式溝通？有什麼具體方式來促進溝通？

答： 我們鼓勵開放式溝通，歡迎大家主動提出不滿或需要改進的地方，無論是正式會議或非正式交流，都強調意見分享與彼此理解。

3. 工作環境與員工福利

問：公司如何營造積極的工作氛圍和促進團隊合作與良性競爭？

答： 我們希望同事之間能建立友善的人際關係，並將工作視為一場良性的比賽，透過輕鬆但具挑戰性的環境，提升彼此的工作熱情與表現。

問：有哪些特別的員工福利？例如彈性工時或健康支持計劃？

答： 公司提供員工參與免費表演的機會，同時實施彈性休假制度，以促進工作與生活的平衡，減輕員工壓力。

4. 員工發展與成長

問：公司是否提供員工發展的機會？例如，培訓計劃或職業發展計劃？

答： 是的，我們提供員工更多實踐機會，例如安排他們在活動中擔任 DJ，藉此提升專業能力與自信心。

問：管理層如何鼓勵員工的自我成長？

答： 我會透過與員工一對一的對話，甚至在非正式場合像是小聚或喝酒時，關心他們的想法與目標，幫助他們找到自身價值與成長方向。

問：績效評估機制設計的主要考量？如何確保評估的公平性？

答： 我們評估的重點在於專業表現與人格特質，強調專業能力與良好品格並重，追求工作與個人成長的平衡。

5. 多樣性與包容性

問：公司如何看待多樣性與包容性？是否有相關政策或措施？

答： 目前公司尚未制定正式的多樣性與包容性政策，但我們鼓勵彼此尊重與包容，並致力於營造友善、開放的工作環境。

問：如何確保不同背景的員工都能被公平對待？

答： 若有任何不公平或不當對待的情況發生，我們鼓勵員工即時反映，管理層會積極處理並維護工作場域的公平性。

問：是否有任何具體行動計劃來增進職場多元文化？

答： 目前尚未有具體計劃，但未來將考慮透過團隊活動或教育課程來促進跨文化交流與多元共融。

6. 公司未來發展與員工角色

問：公司對未來的發展目標是什麼？

答： 我們期望持續提升業績，並推動整個團隊共同成長，打造具影響力且有凝聚力的品牌形象。

問：管理層如何看待員工在實現公司目標中的作用？

答： 我認為公司負責創造機會，而員工則需積極把握。只有雙方共同努力，才能實現雙贏的發展局面。

問：在實現這些目標的過程中，管理層如何激勵員工？

答： 透過提供升職與擔任重要職務的機會，以及適當的肯定與激勵措施，來激發員工的工作熱情與動力。

Appendix C.3: Corporate Management: Taiwanese Interviewee 3 (20-Year-Old Music Director) — Interview Transcript (English)

1. Company Values and Mission

Q: What are the core values and mission of your company?

A: Maximizing efficiency and effectiveness is the core value of our company.

Q: How does management ensure employees understand and follow the company's values?

A: Through fostering an environment of mutual respect and understanding among employees.

2. Leadership Style and Communication

Q: How does management view its leadership role? How does it respond to employee feedback and make adjustments?

A: Leadership is regarded as a central figure, similar to an elder brother guiding the team. Management focuses on adjusting details and coordinating among members.

Q: Does the leadership team encourage open communication? What specific methods are used to promote communication?

A: Open communication is encouraged by creating a safe space for employees to freely express concerns or issues they find unacceptable.

3. Work Environment and Employee Welfare

Q: How does your company foster a positive working environment and encourage collaboration and healthy competition among teams?

A: The work environment is built on friendships, where team members view competition as a healthy challenge to improve collectively.

Q: What types of employee benefits does your company offer? For example, flexible working hours or health support programs?

A: Employees have access to attend free performances and enjoy flexible leave options.

4. Employee Development and Growth

Q: Does your company provide opportunities for employee development, such as training or career advancement programs?

A: Yes, the company offers additional opportunities for employees to perform and practice together, such as DJ sessions.

Q: How does management encourage employees' self-growth?

A: Management engages in one-on-one conversations and informal social activities like having drinks together to support personal growth.

Q: What are the main considerations in your performance evaluation system? How is fairness ensured?

A: Performance evaluations consider character and professional skills, seeking a balanced assessment.

5. Diversity and Inclusion

Q: How does your company approach diversity and inclusion? Are there specific policies or measures?

A: There are currently no formal diversity or inclusion policies in place.

Q: How do you ensure employees from different backgrounds are treated fairly?

A: Any unfair treatment is addressed promptly once raised by employees.

Q: Are there any concrete action plans to promote workplace multiculturalism?

A: Currently, there are no specific initiatives.

6. Future Development and Employee Role

Q: What are your company's goals for future development?

A: The main goal is to achieve business growth and collectively advance as a group.

Q: How does management view employees' role in achieving company goals?

A: Management observes employees' development closely and progresses alongside them.

Q: How are employees motivated throughout this process?

A: Promotion opportunities are provided as a key form of motivation.