

(続紙 1)

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論文題目	A Study on Corporate Environmental Behavior toward Sustainability: Motivations, Benefits and Challenges of ISO 14001 Adoption at Japanese Subsidiaries in Thailand （持続可能性に向けた企業の環境行動に関する研究—日系タイ子会社におけるISO 14001取得の動機・便益・課題—）		
(論文内容の要旨)			
This dissertation is to investigate the motivations, benefits and challenges that companies conduct environmental management voluntarily even though they pay additional cost for environmental management. This dissertation specifically focuses on the Japanese subsidiaries in Thailand which are categorized in manufacturing sectors. This dissertation consists of the following eight chapters. In chapter 1, this chapter shows the reason why this topic of the dissertation is important, provides the fundamental information of ISO 14001 in order to understand the contents smoothly and mentions the research gaps. In order to fill the gap, this dissertation develops the following research questions. (1) What are the parent company characteristics and factors of ISO 14001 adoption at Japanese subsidiaries in Thailand, (2) What are the local factors of ISO 14001 adoption at Japanese subsidiaries in Thailand, (3) What are the benefits of ISO 14001 adoption at Japanese subsidiaries in Thailand and (4) What are the challenges of ISO 14001 adoption at Japanese subsidiaries in Thailand. Finally, data and methodologies, contributions to the Human Survivability Studies (HSS) and the structure of the dissertation are described in the final part of introduction. Chapter 2 aims to understand the background of the research topic and the current situation in Thailand. The first half of this chapter reviews the economic and Foreign Direct Investment (FDI) situation in Thailand. The second half summarizes the ISO 14001 adoption in Thailand and the environmental circumstances and regulations in Thailand. Chapter 3 provides the theoretical frameworks of the research in this dissertation: stakeholder theory and institutional theory. This chapter aims to review the background theories to develop the research hypothesis and understand this research in depth. Chapter 4 analyzes the parent company characteristics and factors of ISO 14001 adoption at Japanese subsidiaries in Thailand. In order to answer the research question (1), this chapter performs a logistic analysis using panel data from 117 subsidiaries in three industrial sectors (rubber products, machinery, and precise machinery) in 2017–2020. We find that large direct voting rights for the subsidiaries and long business history of the parent companies have a strong positive correlation with ISO 14001 adoption by their subsidiaries in Thailand. The proportion of independent directors on the parent companies' boards exhibits only a slightly positive correlation. By contrast, our findings show no correlation with the proportion of female directors on the parent companies' boards due to the gender inequality gap in Japan. Chapter 5 analyzes the local factors of ISO 14001 adoption at Japanese subsidiaries in Thailand are investigated. This chapter aims to answer the research question (2). The sample for the questionnaire survey consists of 398 subsidiaries in Thailand that are controlled by Japanese parent companies from seven different industries: chemical, rubber, steel, metal, machinery, electronics, and precise machinery. We received 100 replies. Based on the stakeholder theory and institutional theory, we established six research hypotheses, but four hypotheses are supported: compliance with the national and local governments' environmental regulations and pressure by foreign and local customers both inside and outside Thailand. The new findings from the interview survey are pressure by business association, and			

motivations by internal control and management. The main contributions of this research are to use a number of detailed samples and the unique results from the only interview survey.

Chapter 6 analyzes the benefits and challenges of ISO 14001 adoption at Japanese subsidiaries in Thailand are analyzed. This chapter aims to answer the research question (3) and (4). The sample size is the same as in chapter 5. Based on the stakeholder theory and institutional theory, we established four research hypotheses for the benefits and three hypotheses for the challenges. All hypotheses for the benefits are supported: Gaining competitiveness in the local market, improving corporate reputation, maintaining efficient management and tax incentive. Two hypotheses for challenges are fully supported and one is partially supported from questionnaire survey. Besides them, there are a couple of new findings about benefits, challenges and other environmental behaviors through interview survey. The main contributions of this research are to use a number of detailed samples and the unique results from the only interview survey.

Chapter 7 describes the social application of the research which is collaboration with stakeholders and future recommendations. The purpose of this chapter is to describe the way the author's research applied for the society and the results of the application through Musha-shugyo and PBR. The first half of this chapter describe the summary of Musha-shugyo and field research in Thailand. The second half of this chapter overviews the time-flow and learnings from PBR event. At the final part of this chapter, three achievements from PBR event are described. Through the results of academic and social application, we suggest that the importance of environmental strategies as whole group companies, of discussion among stakeholders, of providing the evidence from researchers and knowledge sharing for developing countries, of conducting environmental management beyond ISO 14001, and of keep corporations with stakeholders and discussing post-SDGs vision. The results of this chapter become one of the characteristics of HSS.

The final chapter (chapter 8) concludes this dissertation. Chapter 8 summarizes the research findings, contributions, limitations and further recommendations for the future research including suggestions in chapter 7, and then this dissertation is concluded.

(論文審査の結果の要旨)

本論文では、環境マネジメントサイクルの国際認証であるISO 14001取得に関して、日系タイ子会社を対象に、その取得動機・便益・課題に関する研究成果がまとめられた。具体的には、日系タイ子会社（製造業）におけるISO 14001の取得に関する親会社要因について、定量的・定性的手法を用いて分析した。また、ISO 14001の取得動機・便益・課題に関して、アンケート調査とインタビュー調査を通して定量的・定性的手法を用いて分析した。その結果、評価できる点は次のとおりである。

1. 本論文は、先行研究で取り上げられてこなかった多国籍企業の子会社におけるISO 14001取得動機についてタイに進出している日系企業の子会社の事例で考察を行ったものである。その結果、日系タイ子会社におけるISO 14001取得動機の理解を深めることに成功した。
2. 本論文は、日系タイ子会社におけるISO 14001取得動機を「親会社要因」や「現地要因」に分類して定量的・定性的手法を用いて分析している。特に、日系タイ子会社100社に対するアンケート調査、11社に対する半構造化インタビュー調査の実施により、先行研究に存在しない独自のデータセットを構築していることも本論文の大きな学術的貢献である。
3. 本論文は、日系タイ子会社におけるISO 14001取得動機だけでなく、ISO 14001取得による子会社の便益や課題についても先行研究にはない新しい研究成果を生み出している。
4. 本論文第7章は、京都大学大学院総合生存学館の修了要件である武者修行およびプロジェクト・ベース・リサーチ(PBR)の成果に基づくものである。特にPBRでは、平田氏は産業界・政府機関・国際機関等のステークホルダーを巻き込んだシンポジウムを開催した。各ステークホルダーからタイの環境経営を促進するための課題と今後に向けた知見を得ることができた。

以上のように、本論文は日系タイ子会社におけるISO 14001取得動機・便益・課題に関する幾つかの新しい研究成果を、定量的・定性的分析から生み出している。本研究の成果は、近年、学術界のみならず社会的にも非常に注目を集めている学問領域において、新しいエビデンスを提供するものであり、持続可能な発展に向けた企業の環境行動に関する研究の発展に寄与するところが多い。また、社会実装であるプロジェクト・ベース・リサーチ (PBR)から得られた知見や課題が本論文に組み込まれている点も、総合生存学館の目的と合致しており評価に値する。

よって、本論文は博士（総合学術）の学位論文として価値あるものと認める。また、令和6年6月19日、論文内容とそれに関連した事項について試問した結果、合格と認めた。

なお、本論文は京都大学学位規程第14条第2項に該当するものと判断し、公表に際しては、当該論文の全文に代えてその内容を要約したものとすることを認める。