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Abstract
The relationship between internationalization and corporate performance has wildly discussed but there is no consistent conclusion. This could refer that internationalization is not the only factor to influence the corporate performance.Therefore, this study considers not only internationalization but also conglomerate effect and ownership structure as influential factors. It attempts to verify the key factors determine the corporate performance.

This study investigates the listed Taiwan Multinational Corporations from 2000 to 2005 and utilizes regression to analyze the empirical result. Also, it utilizes Newey-West regression analysis to test the robustness of the result. It comes out with
three conclusions: (1) The higher degree internationalization of the Taiwanese Multinational Corporations, the better the performance. (2) Taiwan Multinational Corporations has no conglomerate effect. It has negative relationship with the corporate performance. (3) The more concentrated the ownership structure of a Taiwanese Multinational Corporations is, the better the company performed.
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