URN etd-0407109-183713-1025
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Statistics This thesis had been viewed 36 times. Download 0 times.
Department
Year 2004
Semester 1
Degree Master
Type of Document Master's Thesis
Language zh-TW.Big5 Chinese
Title A Study on the Factors Affecting Voluntary Information Disclosures of Taiwan's Listed Companies
Date of Defense 0000-00-00
Page Count 109

Keyword
Voluntary Information Disclosures
Corporate Governance
Agency Theory
Signalling Theory
Audit Quality

Abstract
In recent years there were lots of frauds by managers in domestic and international enterprises, causing a great loss to investor and having a serious impact on global economic situation. Therefore, investors are eager to know the information about the companies they invest, which make the transparency enterprises financial statement more important.
This paper explores the factors affecting voluntary information disclosures for Taiwan's listed companies by using two empirical models. The empirical results show that:
For model one:
(1) The more the manager's compensation, the more the degree of the voluntary financial information disclosures.
(2) The more the ROA, the more the degree of the voluntary financial information disclosures.
(3) Companies with auditor in big four have more voluntary finance information disclosures.
(4) The greater the company size, the more the degree of the voluntary financial information disclosures.
(5) The electron companies have more voluntary finance information disclosures.
(6) Companies with CEO duality have less voluntary finance information disclosures.
(7) The mandatory finance forecast, the less the voluntary finance information disclosures degree.
For model two:
(1) The more the board of directors, the more the degree of voluntary information disclosures.
(2) The better the ROA, the more the voluntary information disclosures degree.
(3) Companies with big four auditor have more voluntary information disclosures.
(4) The greater the company size, the more the the degree of voluntary information disclosures.
(5) The company of electron industry, the more the voluntary information disclosures degree.
Advisory Committee Shen Juei-Chi - advisor

Files No Any Full Text File.
Date of Submission 0000-00-00