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Abstract
The employee stock ownership plan (ESOP) was an important compensation system in Taiwan, it also cause many controversial issue. And employee stock option (ESO) is a salary system of encouragement function, just introduce Taiwan from foreign countries, begin it implement at the 89th year of Taiwan. Nevertheless, there has not been adequate evidence to demonstrate the ESO is helpful for Taiwanese to corporations.
This main purpose of research is to analysis an impact of employee stock option on the corporate performance and turnover rate. And our study period is from 2001 to 2005, using a sample for companies listed in SEC.
Results indicate, the higher the value of the ESO in proportion to out of total profit in the accounting performance, firm performance is better. The employee stock option applied having significant effect to turnover rate.
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