

高階管理團隊權力與企業租稅規劃關聯性之探討- 以內部及外部監督機制為干擾變數

劉朝昇¹ 李青燕^{2*}

國立雲林科技大學會計系 博士候選人

摘 要

本研究以 2010 年至 2016 年間臺灣上市櫃公司為研究樣本，以有效稅率及財稅差異作為租稅規劃之代理變數，探討企業高階管理團隊權力、公司監督機制與租稅規劃之關聯性。從相關研究發現，高階管理者具有自利行為，惟本研究實證結果發現高階管理團隊權力越大，企業租稅規劃程度越低。研究結果也發現藉由企業董事會規模與是否由大型會計師事務所查核作為干擾變數，高階管理團隊權力與企業從事租稅規劃程度呈現負相關。惟法人股東持有股份比率越高者，企業越會進行租稅規劃活動。本研究結果將可填補有關高階管理團隊權力在企業租稅規劃方面之研究空缺。

關鍵詞：高階管理團隊權力、監督機制、租稅規劃

*聯繫作者：國立雲林科技大學會計系，雲林縣斗六市大學路 3 段 123 號會計系

Tel: 0932646199

E-mail: D10625001@yuntech.edu.tw

The Moderating Effect of Internal and External Supervision Mechanism on the Relationship between Top Management Team's Power & Firm's Tax Planning

Chao-Sheng Liu¹ Ching-Yahn Lee^{2*}

^{1,2*}Ph.D. Student, Department of Accounting, National Yunlin University of Science and Technology

Abstract

This study uses Taiwan-listed and over-the-counter companies from 2010 to 2016 as the research data; effective tax rates and book-tax difference as proxy variables for tax planning to explore the relationship between the top management team power, the company's supervision mechanism and tax planning. Related research finds that top management have self-interested behavior. However, the empirical results of this study found that the greater the power of the top management team, the lower the degree of corporate tax planning. The research results also found that the power of the top management team is negatively correlated with the extent to which the company engages in tax planning, with the size of the company's board and whether it is audited by a large cpa firm as moderating variables. However, the higher the shareholding ratio of institutional shareholders, the more the enterprise will conduct more tax planning activities. The results of this research will fill the gap in the research on the power of the top management team in firm's tax planning.

Keywords : Top Management Team's Power , Supervision Mechanism , Tax Planning

*Corresponding Author : Ph.D. Student, Department of Accounting, National Yunlin University, 123, Section 3, University Road, Douliu City, Yunlin 640301, Taiwan
Tel: 0932646199
E-mail: D10625001@yuntech.edu.tw