

企業內貿易訂價策略與盈餘管理關聯性之研究

The Relationship of the Strategy of MNEs Intra-Pricing and Earnings Management

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摘要

企業國際化經營面對不同環境下之租稅法規，為達到總體稅負極小化及利潤極大化目標，透過企業內貿易活動經由移轉訂價安排以達到盈餘管理目標。本文以台灣前五大產業為研究對象，實證移轉訂價與盈餘管理與所得稅及整體利潤之關係。實證結果顯示移轉訂價與盈餘管理及 MNE 整體利潤呈正向關係，與所得稅呈負向關係。

關鍵字：企業內貿易、移轉訂價、盈餘管理

ABSTRACT

Facing the diversity tax environments, to achieve the maximum profit and minimum corporate tax burden, MNEs might achieve the performance of earnings management through the MNEs intra-trade by transfer pricing. This study examines the relationship of MNEs intra-pricing and earnings management and surveys the object on the most five industries in Taiwan. The empirical result evidences that MNEs intra-pricing and MNEs earnings management are positive association with MNEs profit; whether, it is negative association for corporate tax burden to MNEs intra-pricing and MNEs earning management.

Keywords: MNEs intra-trade, Transfer pricing, Earnings management