

集團企業年報可讀性及應用

The readability and application of internal annual reports of group enterprises

摘要

基於我國主管機關規範集團企業之核心公司對於財報、年報兩大公開資訊內容須應涵括自身和關聯公司之經營概況，以供利害關係人作為決策依據，而我國上市(櫃)企業係透過定期發佈年報向利害關係人傳遞財務績效與經營概況，故本研究欲探討我國各大集團企業內部核心公司所發佈之年報質性揭露資訊，在可讀性及語調層面是否會受到關聯公司影響，並延伸探討兩者交叉持股與關係人交易情況之效果。

關鍵字：集團企業、年報可讀性、交叉持股、關係人交易

Abstract

Based on the regulations of Taiwan's competent authorities, the two major public information, the financial report and the annual report of the core company of the group company, should cover the business profile of itself and its affiliated companies, so that stakeholders can use it as a basis for decision-making., and Taiwan's listed (cabinet) enterprises transmit financial performance and business overview to stakeholders through regular annual reports, this study intends to explore whether the qualitative disclosure information of annual reports released by core companies within major business group in Taiwan will be affected by affiliated companies at the level of readability and tone. It also extends to explore the effect of cross-shareholding and related party transactions.

Keywords: Business Group , Annual Report Readability, Cross-Shareholdings, Related Party Transaction