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營利事業所得稅稅率調降之市場反應研究

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摘 要

民國 99 年 4 月 12 日，國民黨立院黨團決議，支持營利事業所得稅（以下簡稱：營所稅）稅率全面由 20% 再調降至 17%，並配套將銜接「促進產業升級條例」之「產業創新條例」草案，其功能性租稅優惠縮減。本文對此一政府首度確定營所稅稅率將再次調降的消息，進行事件研究，探討該事件對上市公司股價異常報酬之影響。研究結果發現：（1）市場可能普遍預期稅率全面再降對企業有利，故股價產生顯著正向之異常報酬。（2）電子業與非電子業公司之異常報酬反應有顯著差異。投資人對稅率全面再降，視為是非電子業公司價值利多的好消息，使股價上漲而產生顯著正向之異常報酬；但對電子業公司則視為是價值利空的壞消息，使股價下跌而產生顯著負向之異常報酬。（3）在企業財務特徵上，大小企業規模、高低獲利能力不同之公司，其異常報酬亦存有顯著差異。獲利低、規模小的公司，為此次政府宣布企業全面再減稅的受惠者，故其股價上升，產生明顯的正向異常報酬。

關鍵詞：營利事業所得稅、產業創新條例、租稅政策、事件研究

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Stock Market Reactions to a Corporate Income Tax Rate Reduction: An Empirical Study of Taiwan

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Abstract

On April 12, 2010, the Kuomintang legislative caucus resolved to support a further reduction to 17% from 20% in corporate income tax (hereafter referred to as income tax). This reduction in income tax was supported by the drafted “Industrial Innovation Act,” which was designed to reduce functional tax incentives and, in function, followed the termination of “Enforcement Rules of the Statute for Upgrading Industries.” This study investigates the effects of the news of a further income tax reduction for enterprises, which was announced on April 12, 2010. We apply event study to analyze the abnormal returns of the companies listed in the Taiwan Stock Exchange (TSE). The results showed that : (1) The stock market reacted significantly and positively to the announcement of a corporate tax rate reduction from 20% to 17%, suggesting the additional tax reduction was widely expected to benefit enterprises. (2) A significant difference exists between the abnormal returns of companies in the electronic and non-electronic industries. Investors regarded the additional tax reduction as good news for the non-electronic industry, increasing stock prices and significantly positive abnormal returns. By contrast, the tax reduction was regarded as bad news for companies in the electronic industry, resulting in a decline in stock prices and significantly negative abnormal returns. (3) Significant differences exist between the abnormal returns of companies with different corporate financial characteristics, such as firm size and profitability. Once again, small companies or companies with low profitability are the beneficiaries of the government’s announcement to further reduce enterprise income tax, experiencing an increase in share prices and significantly positive abnormal returns.

Keywords: corporate income tax, Industrial Innovation Act, tax policy, event study

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服務品質管理預警系統之建構與應用： 以臺北松山機場為例

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摘 要

近年來國內交通運輸版圖因為高速鐵路通車產生劇烈變化，尤以航空市場更為顯著。日前多家航空公司已積極轉向經營國際航線以增加載客率，因此如何提昇機場之服務品質成為機場開拓並維持新服務市場之關鍵議題。藉此，本研究以旅客需求為基礎，融合管理循環之概念，結合價值缺口分析技術 (VGA) 以及重要 - 績效分析法，以及服務品質預警模式 (SQWM)，進而發展出建構服務品質管理預警模式 (SQWS)，以協助管理者持續地監控服務品質指標之執行成效，並藉此擬定改善服務缺失之具體策略。本研究透過便利抽樣法回收 323 份有效問卷，根據 VGA 分析結果顯示，22 項服務品質缺失項目分別隸屬於互動性、安全性、通關效率以及舒適性構面。臺北松山機場地位的轉型的確會影響旅客對於機場服務品質之認知，因此本研究針對上述高預警程度之服務品質指標進行 SQWM 分析，以提供管理者作為擬定服務品質改善策略時之重要參考依據。

關鍵詞：機場、服務缺失、服務品質預警模式 (SQWM)、重要 - 績效分析法 (IPA)

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The Development and Application of Service Quality Warning System: An Empirical Case on Taipei Song-shan Airport

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Abstract

Since the implementation of cross straits direct flights, Songshan Airport has evolved into a hub for both domestic and across the strait air services. While the demand for the aviation transportation is rising, it becomes a critical aspect for Songshan Airport to maintain its image by means of enhancing passengers' degrees of satisfaction toward service quality (SQ) of the airport. This study is, therefore, focused on achieving passengers' needs and referring to the management cycle conception to build the service quality warning system for managers to continuously monitor the airport's SQ performance. Furthermore, the valuable gap analysis (VGA) technique and importance-performance analysis are combined to develop the SQ warning model (SQWM) to help identify service failure (SF) and then draw up more effective SF recovery blueprint. By using the convenience sampling method, 323 questionnaires were collected. The results of VGA firstly show that 22 SF indicators are related to dimensions, such as interaction, safety, passing efficiency, and comfort. This demonstrates that the changing of Songshan Airport has a significant impact on passenger perception of SQ. To improve the airport's SQ performance more effectively, SQWM is then used and some empirical suggestions are provided, based on 22 SF indicators.

Keywords: airport, service failure, service quality warning model(SQWM), importance-performance analysis (IPA)

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工作保障與知識分享關係之研究 －以員工性別為干擾變數

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摘 要

過去研究對於探討工作保障與知識分享之關係，多以干擾變數之觀點檢視該關係，根據現有文獻的推論，工作保障似乎可以誘發知識分享行為。並且，由文獻推論可知員工性別可能會干擾工作保障與知識分享之關係。因此，本研究欲釐清工作保障、知識分享以及性別之關係。本研究調查 4 家台灣地區的會計事務所，有效回收問卷份數為 324 份。研究假設以層級迴歸分析加以驗證，實證結果顯示工作保障與知識分享為正向關係，亦即當員工知覺工作保障時，愈能激發員工知識分享之行為。然而員工性別未具有干擾效果。最後依照研究結果對管理實務與未來研究提供建議。

關鍵詞：工作保障、知識分享、員工性別

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The Moderating Effect of Gender on the Relationship between Job Security and Knowledge Sharing

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Abstract

Previous studies have examined the relationship between job security and knowledge sharing behavior, often use job security as a moderator, however, through previous studies, job security may be a trigger knowledge sharing behavior. In addition, gender may have a moderating effect on that relationship. Therefore, the purpose of this study is to investigate the relationship of job security and gender to knowled sharing behavior. Using survey questionnaires, the sample included 324 employees in 4 Taiwan accounting firms. Hierarchical regression analysis was used for data analysis. Empirical data showed that job sectury to be positively related to knowledge sharing behavior. However, the moderating effect of gender was not supported. Theoretical and practical suggestions are also provided.

Keywords: job security, knowledge sharing, gender

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從「影響的焦慮」看金庸小說改版

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摘 要

筆者援用哈羅德·布魯姆（Harold Bloom）提出的「影響的焦慮」（Anxiety of Influence），作為研究金庸小說改版的方法，將討論重心放在前人不曾關注，但卻是造成差異的重要因素——金庸做為一個「作者」的心理轉折。

據筆者考察，金庸舊版小說本有不少仿倣前人之處，依類又可分為取法於中國古典小說——〈虯髯客〉、《三國演義》與《水滸傳》、外國文學作品——大仲馬《基督山恩仇記》與梅里美〈瑪特渥·法爾哥勒〉、舊派武俠小說——還珠樓主的《蜀山劍俠傳》與《青城十九俠》及自身以往之作等等。而這些仿倣，在金庸修訂作品時，或以「刪去」與「改寫」等書寫策略，或用「暗合」、「肯定已作」等論述，試圖消解其所帶來的「影響焦慮」，並藉此提升作品獨創的純度。

經由層層考察與參酌多方面的評論，筆者以為金庸在消解「影響的焦慮」上實是頗具成效。

從「影響焦慮」看金庸小說改版，可勾勒出一個「作者」從「模擬前人」到「肯定自我」的變化。而這樣的變化，應該就是金庸能執現當代武俠小說界牛耳，其作品能從「通俗小說」邁向「文學經典」的關鍵之一。

關鍵詞：影響的焦慮、金庸、武俠小說、版本、射鵰英雄傳

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The Study of “Anxiety of influence” on Jin Yong Novel Edition Correction

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Abstract

In this paper, I invoke the "anxiety of influence", as a method of research on revision of Jin Yong's novels, focused on our predecessors did not concern will be discussed, but are important factors contributing to differences: Jin Yong as an "author" the psychological turning point.

According to my research, Jin Yong's old version novels this has many follow predecessors of department, according to class also can be divided into ancient times novel, foreign novel, old time chivalric fiction novel and own past work. These follow suit, when amended in Jin Yong's works, or to "deleted" and "overwrite", in addition, he also says the declaration is a coincidence, or definitely own performance. Attempting to digestion as a result of its "anxiety of influence", and works in order to raise the original purity.

Through the layers of investigation and taking into account a wide range of comments, I think that Jin Yong's digestion "anxiety of influence" is effective.

The study of "anxiety of influence" on Jin Yong novel edition correction, can be sketched out a "authors" from "simulation people" to "ego" changes. And this change, it should be is Jin Yong is a great chivalric fiction novel writer, whose works from "popular fiction" to "literary classic" one of the keys.

Keywords: anxiety of influence, Jin Yong, chivalric fiction novel, edition, the eagle-shooting heroes

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探討提升青少年籃球選手心理技能的方法

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摘 要

一個成功的選手運動成績可能不會一直保持最頂尖，但在專項技術中，身、心都能處於平衡點上，讓平時所練習的技、戰術，可以在比賽中完全發揮出來。在比賽場上，敵我雙方的技、戰術都在伯仲之間，選手的內在是否成熟，是外在技巧能否完全發揮的關鍵，年輕選手常因經驗少、自信不足、抗壓性不成熟等造成失敗，當比賽場上兩隊產生拉鋸戰時，球員韌性就會成為成功與否的關鍵。年輕選手常缺乏足夠的模擬且經驗少，而無法正確處理所發生的狀況，本文目的在運用文獻探討年輕球員在比賽或訓練中，心理可能會產生的種種問題，並藉由各項內在強度訓練，讓年輕的籃球選手，透過有限的練習與臨場比賽來儲備經驗外，更以多樣不同的方式提升訓練效果，藉以增強其心理韌性，並與外在技巧訓練配合，能在比賽場中更順暢發揮出應有的水準。

關鍵詞：心理韌性、穩定性、青年選手、意象訓練

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An Exploration on Ways to Intensify the Mental Strength of Domestic Juvenile Basketball Players

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Abstract

While a successful player isn't always a top performer in sports, he is able to strike a balance between his physical and mental states and bring his skills and tactics into full play whenever engaging in basketball game. The key to a victory in a neck-and-neck game hinges on players' ability to fully employ the skills they have learned in daily training. Young players' lack of experience, low confidence, low stress-resistance and mentally immaturity often lead to their loss in games. When a basketball game is in a tug of war, players' tenacity is the key to a win. Due to inadequate training and experience, young players often fail to properly handle unexpected situations on the basketball court. The purpose of this study was to explore, through the review of related literature, ways to increase the mental strength of young basketball players in addition to the accumulation of experience through training within short period of time and actual competitions. It is hoped that more methods can be come up with to achieve better training results, increase young players' tenacity and enable them to fully demonstrate their skills in basketball games.

Keywords: tenacity, stability, young players, imagery training

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