

## 摘要

台商乃是兩岸政治經濟下，不同「身份資本」所孕育出來的特殊群體，特別是大陸特殊制度環境及大陸對台商制度規範下，所造成的高交易成本，使得台商為因應而運用下列三種方式以降低交易成本：非制度化管道、制度化管道、抗衡促使制度變遷，進而參與制度創新的過程。

但在加入 WTO 之後，面對制度化及法制化的大陸制度環境變遷，台商應著重後二種的管道來降低大陸的高交易成本。

本文採用新制度經濟學中的交易成本理論來分析大陸對台商的制度規範及台商因應策略。

**關鍵詞：**台商、新制度經濟學、交易成本理論、政府與企業、制度規範、制度變遷、制度創新。

## Abstract

Taiwanese investors are particular group who come from different “Capital of identity “ between Mainland China and Taiwan. Under high transaction cost caused by particular institution in China and China’s institutional regulation on Taiwanese investors, they have to take non-institutional way, institutional way and the way that they against current institution to improve institutional change and then join the procedure of institutional innovation in China. So, they can bring the transaction cost down. But after both sides have entered WTO and Taiwanese investors have to obey the regulation of WTO and they should put emphasis on latter two ways, that is institutional way and the way that they against current institution to improve institutional change and then join the procedure of institutional innovation in China to bring their transaction cost down. This dissertation analyzes the Taiwanese investors under Mainland China’s institutional regulation and their survival strategy in Transaction cost approach.

**Keywords:** Taiwanese investors, Neo-institutional economics, theory of transaction cost, government and enterprise, institutional change, institutional innovation