

# **The Study on the Business Performances' Difference Between Prior-Merger and Post-Merger of Acquiring Banks : The Banks Listed or OTC on Taiwan Stock Exchange**

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## **Abstract**

This essay explores the business performances' difference between prior-merger and post-merger of acquiring banks. We select the fifteen variables from five financial indexes on the three years before and after acquiring banks go into a merger to examine the business performance of post-merger of acquiring banks through samples matched T test. Our findings indicate the business performance of post-merger of acquiring banks is not different significantly. We are also no evidences to support the business performances' difference between each year of post-merger and prior-merger of acquiring banks.

**Key Words:** Bank Merger、Acquiring Banks、Business Performance、Sample Matched T Test

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