

Accepted Manuscript

Qualified foreign institutional investor ownership deregulation and the restatement of financial reports --- empirical findings from Taiwan

Ching-Lung Chen, Pei-Yu Weng, Chu-Yang Chien

PII: S1059-0560(17)30905-X

DOI: [10.1016/j.iref.2017.12.005](https://doi.org/10.1016/j.iref.2017.12.005)

Reference: REVECO 1546

To appear in: *International Review of Economics and Finance*

Received Date: 5 April 2015

Revised Date: 14 November 2017

Accepted Date: 5 December 2017

Please cite this article as: Chen C.-L., Weng P.-Y. & Chien C.-Y., Qualified foreign institutional investor ownership deregulation and the restatement of financial reports --- empirical findings from Taiwan, *International Review of Economics and Finance* (2018), doi: 10.1016/j.iref.2017.12.005.

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.



Qualified Foreign Institutional Investor Ownership Deregulation and the Restatement of Financial Reports --- Empirical Findings from Taiwan

Ching-Lung Chen

*Professor, Department of Accounting,
National Yunlin University of Science & Technology,
123 University Road, Section 3, Douliou, Yunlin 64002, Taiwan, R.O.C.*

E-mail: clchen@yuntech.edu.tw

Tel : 886-5-5342601 ext.5515 Fax: 886-5-534-5430

Pei-Yu Weng

*Ph.D, Department of Accounting,
National Yunlin University of Science & Technology,
123 University Road, Section 3, Douliou, Yunlin 64002, Taiwan, R.O.C.*

E-mail: g9920805@yuntech.edu.tw

Chu-Yang Chien

*Associate Professor, Department of Accounting,
National Yunlin University of Science & Technology,
123 University Road, Section 3, Douliou, Yunlin 64002, Taiwan, R.O.C.*

E-mail: jianjy@yuntech.edu.tw

Keywords: Qualified foreign institutional investors (QFIIs), restatement, deregulation, monitoring, institutional ownership

JEL classifications: M41, G23, G32.

Acknowledgments

The first author wishes to express his heartfelt thanks to the financial support generously provided by Ministry of Science and Technology in Taiwan, R.O.C. We appreciate the helpful comments of Professors Yu-Cheng Chen, Hung-Shu Fan and Shieh-Liang Chen for their valuable comments and stylistic suggestions.

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات