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Authors: Fengyi Lin, Li-Jung Lin, Chin-Chen Yeh, Teng-Shih Wang



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Does the board of directors as Fat Cats exert more earnings management? Evidence from Benford's Law

Fengyi Lin

Department of Business Management,

National Taipei University of Technology, Taiwan

1, Sec. 3, Zhongxiao E. Rd., Da-an District, Taipei City 10608, Taiwan, ROC

fengyi@ntut.edu.tw

Li-Jung Lin (Corresponding author)

Graduate Institute of Industrial and Business Management

National Taipei University of Technology, Taiwan

Department of Public Finance and Tax Administration

National Taipei University of Business, Taiwan

321, Sec. 1, Jinan Rd., Zhongzheng District, Taipei City 10051, Taiwan, ROC

Tel: 011-886-2-23226195 ; FAX: 011-886-2-23226387

victoria@ntub.edu.tw

Chin-Chen Yeh

Department of Accounting,

Tamkang-University, Taiwan

151, Yingzhuan Rd., Tamsui District, New Taipei City 25137, Taiwan, ROC

yehjc@mail.tku.edu.tw

Teng-Shih Wang

Postdoctoral Fellow, Department of Business Management,

National Taipei University of Technology, Taiwan

1, Sec. 3, Zhongxiao E. Rd., Da-an District, Taipei City 10608, Taiwan, ROC

t.swang0617@gmail.com

Highlights

- Fat Cats not only exist among top executives, but also on the board of directors.
- Taiwan is the sole country in Asia to proclaim members of the board as Fat Cats.
- Benford's law uses holistic data to detect earnings management of those Fat Cat firms.
- Sound corporate governance mechanism is able to reduce a company's earnings management operations.

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