

# 董事會結構特性對盈餘管理決策之影響

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## 摘要

董事會監督為公司治理內部機制的一環，亦為企業決策之最後關卡。本研究探討董事會結構對企業盈餘管理之影響。以董事會規模、獨立董監事比例、家族董監事比例、董事長兼任總經理、董監股權質押比這些變數來進行探討。研究結果顯示，董事會中若家族成員比例較高，企業傾向進行盈餘管理。然而，獨立董監事之設置，確有降低企業盈餘管理之效果。當進一步探討董事會結構對企業盈餘品質之影響，則發現獨立董監事比例愈高、董監股權質押比愈高，企業盈餘品質愈佳。

關鍵詞：盈餘管理、董事會結構、盈餘品質

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