

# Board structure and earnings management

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## ABSTRACT

On the other side, the supervision of the board of directors is regarded as the internal mechanism of corporate government. This thesis intends to investigate how the structure of boards affects firm's earning management as well as its earnings quality. The evidence shows that the propensity to manage a firm's earnings is increased with the proportion of family members in the board and decreased with the proportion of independent directors. On the other side, earnings quality improves as the proportions of independent directors and shares collateralized by board of directors increased.

Keywords : Earnings management、 Board structure、 Earnings quality

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