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

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### **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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