

## The Impact of Political Connections on the Function of Independent Directors

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**Abstract :** The purpose of this study is to explore the relationship between corporate political ties and independent directors' functions. With reference to the literature variables such as the characteristics of the relevant board of directors in the past, a single comprehensive function indicator is established as a substitute variable for the function of independent directors, and the impact of political connection on the independent board of directors is further discussed. This research takes Taiwan listed enterprises from 2014 to 2020 as the main research object and conducts empirical research through descriptive statistics, correlation and regression analysis. The empirical results show that companies with political connections will have a positive impact on the number of independent directors; political connections also have a significant positive relationship with the functional part of independent directors, which means that because companies have political connections, they have a positive impact on the seats or functions of independent directors. will pay more attention and increase their oversight functions.

**Keywords :** political, connection, independent, director, function

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