Dear Editor:

Please find enclosed our manuscript. “The influence of board structure on corporate performance: a case study of Taiwan's financial industry”, which would like to submit for publication as a research paper.

This paper aims to further discuss the influence of board governance in the financial industry on corporate performance, and to study the relevant variables of board structure and corporate governance.Taking the listed counter companies of Taiwan financial industry from 1991 to 2018 as the research object, and deleting the companies with extreme value data, the research sample number of this study was 1334 - years.Cooperate with panel data analysis and cross analysis to produce more accurate results.The results of this study found that the board size and corporate performance have a negative impact, it said Taiwan's smaller economies is suitable for small size of the board of directors can corporate decisions more flexible control, independent targeting is negative effect proportion, represents the financial management should be more professional people to engage in business activities, has a significant negative relationship targeting part-time status, it also as described earlier, professional management need more focus on financial institutions, targeting a part-time job and can't bring positive influence of corporate performance, and even affect the company's profit.The results of the research on the influence of cross terms indicate that when the company grows larger, the size of the board of directors and the proportion of independent board supervisors can have a positive effect on the company's performance as the company grows larger, and the part-time board supervisors should create more performance and help improve the company's performance as the company grows larger.However, with the increase of the size of the board of directors and the increase of the proportion of independent board supervisors, the financing source of the financial industry should be mainly equity, and should not use debt to raise funds.

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Sincerely,  
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