

Introduction

Analysis of Corporate Fraud Case – The China Rebar Co., Ltd Embezzlement Scandal

Taiwan has seen a rise in fraud cases in recent years, which has sparked public concern. These cases of fraud have severely impacted investors' interests, company reputation, and credibility, raising questions about corporate governance and regulatory systems. This study focuses on the "The China Rebar Co., Ltd Embezzlement Scandal" as an example to analyze the causes, methods, motives, societal impact, and legal responsibilities associated with corporate fraud. It aims to provide practical suggestions and preventive measures. By conducting this research and writing this paper, we hope to deepen public understanding of fraud, increase awareness, and emphasize the importance of preventing such incidents. Ultimately, our goal is to reduce fraud occurrences, protect investors' interests, and maintain a healthy capital market order.

With the research findings and recommendations provided by this institute, it is believed that they can be helpful to Taiwanese society and the business community in preventing fraud cases.

- Strengthen financial systems and internal control systems, as well as enhance financial and corporate oversight.
- Increase employees' legal awareness and ethical standards.
- Enhance the reporting mechanism.
- Improve corporate governance structures.
- Enhance asset management and monitoring.
- Enforce relevant laws and regulations.

