

عنوان مقاله:

Relationship Between Corporate Leadership and Audit Structure With Conditional Accounting Conservatism (Based on Khan and Watts Model Evaluation)

محل انتشار:

اولین کنفرانس بین المللی توانمندی مدیریت، مهندسی صنایع، حسابداری و اقتصاد (سال: 1402)

تعداد صفحات اصل مقاله: 14

نویسنده:

.Samira Honarbaksh - Department of Accounting, Zarrin Dasht Branch, Islamic Azad University, Zarrin Dasht, Iran

خلاصه مقاله:

The purpose of this study is to investigate the relationship between corporate leadership variables (including board size, board independence, CEO duality, ownership concentration, institutional ownership), audit structure (auditor change, auditor tenure and independent directors on audit committee), and also information asymmetry with conditional accounting conservatism according to the model of Khan and Watts (۲۰۰۹) in companies listed on the Tehran Stock Exchange. The research period consists of ten years from ۲۰۱۲ until ۲۰۲۱. Sampling method was elimination method and finally ۱۶۸ companies were selected as sample, and panel data and fixed effects model were used to analyze the relationship between research variables. The test result of the research model shows that in sample companies, the variables of board independence, auditor tenure, have a positive and significant relationship with conditional accounting conservatism. The variables of CEO duality and concentration of ownership have a negative and significant relationship with conditional accounting conservatism. No significant relationship was observed between other variables and conditional accounting conservatism.

کلمات کلیدی:

.Board Size; Board Independence; CEO Duality; Ownership Concentration; Information Asymmetry; Auditor Tenure

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1690878>

