

## عنوان مقاله:

Corporate Governance and the Auditor Selection in the Initial Offering of Shares in Companies Listed on TehranStock Exchange

## محل انتشار:

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## خلاصه مقاله:

Abstract: The aim of this study is to investigate the relationship between the mechanisms of corporate governance and the auditor selection in the initial offering of shares. In order to achieve the research objectives, three hypotheses have been developed which examine the significance of the relationship between corporate governance mechanisms and auditor selection by the companies. The research hypothesis are analyzed through the application of the statistic z and statistic LR tests, as well as calculating the Spearman univariate correlation coefficient and balanced panel in logistic regression, according to the statistics such as: Jack Berra, Mac Fadden and Schweiz, Henan Queen and AKaik. The sample of the research consisted of 108 firms during a six-year period from 2007 to 2012. As a general conclusion, there is no significant difference between the presence or absence of these factors and the auditor selection. The hypothesis concerning the relationship between the ratio of the board non-required members and the auditor selection in the comparative test of two samples mean was adopted. Based on the results of the hypotheses and the comparison of them with previous researches, it seems that other factors are involved in the selection of auditors. To identify these factors, more research work is needed. Therefore, this issue can be addressed in future studies.

## کلمات کلیدی:

Initial Offering of Shares, the Auditor Selection, Ownership Structure, Corporate Governance

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