

عنوان مقاله:

Assessment of Transparency Impact of Accounting Information on the Cost of the Audit for each Type of Industry

محل انتشار:

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خلاصه مقاله:

One of the main instruments of accountability in economic activities is auditing. But despite the extent of audit work, determining the fees for this service in our country is not based on a scientific model and reasonably we cannot claim, according to firm's characteristic and with what cost, the work would be done. In this regard, we have tested the impact of transparency of accounting information on audit fees. This paper statically sample consists of ۶۴ firms that are analysed in period of ۲۰۱۱-۲۰۱۶ which obtaining total ۳۲۰ firm-years; for data analysis, we used Kolmogorov-Smirnov for normality of the data, Durbin-Watson test for test of errors independence or absence of autocorrelation, and finally with the help of t-statistical tests, calculated probability is judged and assessed for each of the hypothesis. There are five main hypotheses in present study. Testing hypotheses is taken using panel data and for data analysis we used multivariate regression estimation and SPSS۱۹, EXCEL and Eviews۷ software. After designing and testing hypotheses for each hypothesis, it was concluded that the relationship between transparency of accounting information and auditing costs is established at all levels of the company and also at the corporate level companies with low financial leverage. If the relation between transparency of accounting information and auditing costs at the corporate level with .high financial leverage is high, there is no significant linear relationship between high cash and low cash

کلمات کلیدی:

Transparency of accounting information, Auditing costs, Type of industry

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