

عنوان مقاله:

Corporate Governance and Audit Opinion Shopping: Evidence from Iran

محل انتشار:

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خلاصه مقاله:

Sustainability and development of the audit profession is a function of the quality of auditors' services and adherence to professional standards such as independence plays a key role in this. Consequences of neglecting the quality of services and non-compliance with ethical standards can create irreparable crises. The phenomenon of audit opinion shopping is one of the unethical issues in the auditing profession that plays a role in destroying the general face of auditing and its specialized role. The purpose of this study was to investigate the relationship between the elements of corporate governance includes institutional ownership, ownership concentration, board size, and board independence and the audit opinion shopping in companies accepted in Tehran Stock Exchange (TSE). To achieve this goal, ۱۲۰ companies listed on the Tehran Stock Exchange were selected between ۲۰۰۱ to ۲۰۱۶ and were tested using logistics regression. The results showed that there is a positive and significant relationship between the ownership concentration and the audit opinion shopping and there was no significant relationship between the other independent variables and the audit opinion shopping.

کلمات کلیدی:

Institutional Ownership, Ownership concentration, Board size, Board independence, Audit Opinion Shopping

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