

عنوان مقاله:

The Impact of Intra-Network Communications of Actors on Financial Reporting Quality by Structural Equations Technique

محل انتشار:

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خلاصه مقاله:

Actor-network theory, which is considered as a development of socio-technical structuralism school, observes reservation and stability of networks containing personal and impersonal components such as individuals, organizations, communication software and hardware, and infrastructural standards by examination of socio-technical dimensions concurrently. The goal of this research is studying the impact of intra-network communications of actors on quality of financial reporting by structural equations technique. This research is a causal one by nature and method and is an application one by goal. Its statistical society includes all accounting professors of Islamic Azad University and all accounting experts in Audit Organization. ۱۰۷ questionnaires were gathered by accessible sampling method for ۲۰۱۶-۲۰۱۷ periods. The data was analyzed by Structural Equations Technique and PLS software. The results indicate that ۷۴.۷ percent of changes in financial reporting quality is described by ۶ variables (observing rules, supplying infrastructures, human resources, principles of information systems, observing safety rules and control, and redacting (required structure).

کلمات کلیدی:

Actor-network theory (ANT), observing rules, supplying infrastructures, principles of information systems, financial reporting quality

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