

عنوان مقاله:

Impact of Board Incentives and Board Interlocks on Audit Fees

محل انتشار:

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نویسنده:

Elham Chenari - Ferdowsi University of Mashhad, Faculty of Economics and Administrative Sciences

خلاصه مقاله:

This study aims to examine how board incentives and board interlocks affect audit fees. Using multiple linear regression with panel data, this research shows a significant relationship between the board incentives and future audit fees. In contrast, this relationship is not significant for current audit fees. Furthermore, there is a significant relationship between board interlock in companies with future audit fees, while this relationship is not significant for the current audit fees. This paper contributes to the literature on the determinants of audit fees.

کلمات کلیدی:

Board incentives, Board Compensation, Audit fees, Board interlock

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