

عنوان مقاله:

The Moderator Role of Auditor's Expertise in the Industry on the Relationship between Characteristics of the Audit Committee and Audit Report Lag

محل انتشار:

مجله حسابداری، حسابرسی و امور مالی ایران، دوره 3، شماره 4 (سال: 1398)

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خلاصه مقاله:

Timeliness is a fundamental feature of the relevance of financial reporting information to managers, enabling them to make informed business unit decisions. The purpose of this study was to investigate the role of the moderator of auditor's expertise on the relationship between the audit committee's characteristics and the delay in the audit report. This research is from the point of view of applied research type and the point of view of nature and method, including descriptive and correlational research. The research sample includes ۱۳۵ companies listed on the Tehran Stock Exchange in the years ۲۰۱۳ to ۲۰۱۷. After controlling the control variables, the hypothesis test's findings showed that the auditor's specialization in the industry negatively correlates the relationship between the audit committee's independence and the audit committee's size and the delay in the audit report.

کلمات کلیدی:

Auditor's Expertise in Industry, Audit Committee, Delay in Audit Report

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