

عنوان مقاله:

Audit Fees, Detection of Accounting Misstatements and Financial Reporting Quality: Examining the Audit Fee Pressure Theory and Agency Theory

محل انتشار:

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نویسندگان:

.mahdi saghafi - *Department of Accounting, Zahedan Branch, Islamic Azad University, Zahedan, Iran*

Mahdi Faghani - *Accounting, Faculty of Management & Economics, University of Sistan & Baluchestan, Zahedan, Iran*

Aliakbar Nonahal nahr - *Assistant Professor, Department of Accounting, BostanAbad Branch, Islamic Azad University, BostanAbad, Iran*

.Nazanin Bashirimanesh - *Assistant Professor, Department of Accounting, Payame Noor University*

خلاصه مقاله:

The purpose of this study is detection of accounting misstatements can play mediating role in the relation between audit fees and financial reporting quality in Iran Stock Exchange. This research is based on the concepts of agency theory and audit fee pressure theory. This study examines research hypothesis by using the panel data of ۷۰۸ Year-companies accepted in Tehran Stock Exchange during ۲۰۱۳-۲۰۱۸. The linear regression and Sobel test are also used to test hypothesis. In this study, in order to measure the quality of auditing, the indicators of accounting Misstatements detected and undetected by auditors have been used, which can be a very important distinguishing feature from previous research in this field, because Only in this case can the quality of the audit mediate the audit fee and the quality of the financial reporting. Findings show that the quality of auditing in Iran has not decreased under the pressure of auditing fees; the increase in detection of accounting misstatements has led to a decrease in discretionary accruals and an increase in the quality of financial reporting; In verifying the expected relationships, auditing fees have had a positive effect on the quality of financial reporting. The results indicate that companies can't reduce the quality of auditing, and exceed the low quality of their financial reporting by using the pressure of audit fees. Thus, the results of this study support the appropriate status of audit quality in the Iran Stock Exchange

کلمات کلیدی:

Audit Fee, Audit quality, Fee Pressure Theory, Agency theory, financial reporting quality

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