عنوان مقاله:

The Effects of Auditor's Type and Expertise on Real and Accrual Earnings Management based on Fraud Triangle Concepts

نویسندگان:

rasoul salmani - *University of Mazandaran*

masoumeh shahsavari - *kosar university of bonord*

خلاصه مقاله:

This study investigated the effect of auditor's type and expertise on real activities manipulation and compared it with accrual-based earnings management within the framework of fraud triangle concepts (opportunity, pressure, and rationalization). The research statistical population consists of all companies listed on the Tehran Stock Exchange during ۲۰۰۱-۲۰۱۵. According to the literature review, the earnings manipulation is conducted through methods such as offering sales discounts, facilitation of credit sales opportunities, overproduction, and reduced discretionary expenditure. Based on the theoretical literature, companies with a low return (first level after zero earnings) were selected as the companies exposed to earnings manipulation, and accordingly, the levels of accrual and real earnings manipulation in this group of companies were measured. The estimation results indicated high levels of abnormal accrual and real activities in companies exposed to the earnings management. Having employed the earnings manipulation proxies, we examined the impact of auditor's type and expertise on reducing the level of real activities and discretionary accruals at two levels, including all companies listed on stock exchange and companies exposed to earnings manipulation. The results of hypothesis testing indicated a significant and positive relationship between auditor's type and earnings manipulation level through real activities.

کلمات کلیدی:

Earnings manipulation, real earnings management, accrual-based earnings management, auditor's type, auditor's expertise

لینک ثابت مقاله در پایگاه سیویلیکا:

https://civilica.com/doc/1405025