

عنوان مقاله:

The Effect of Auditor Conservatism on Company Innovation

محل انتشار:

سومین همایش بین المللی مدیریت، حسابداری و اقتصاد در توسعه پایدار (سال: 1401)

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خلاصه مقاله:

Purpose: In today's financial markets there is a great deal of pressure for companies to meet investors' expectations. Exchanging information between companies and users is done by auditors. On the other hand, competition in financial market and future manufacture, cause some necessary plans for firms, for example: investment in R&D, and as a result in innovation. **Methods:** this is a qualitative and post-event research. To obtain the goals of the research, first, by reviewing the literature, model of computing data of auditor conservatism was recognized. In the next step, information in an innovation linear regression model was progressed. In order to examine the hypothesis, we applied some limitations, then the final sample including of ۱۶۰ firms, and data of companies selected from ۲۰۱۰ to ۲۰۱۹ on the Tehran Stock Exchange. Based on statistical techniques such as multivariate linear regression analysis, fixed panel data (cross-section weight) and control of fixed effects at the firm and year level that were used to test the research hypotheses. **Results:** according to the result, there is a negative and significant relationship between auditor conservatism and company innovation. According to the result, companies with conservative auditors will have less innovation.

کلمات کلیدی:

auditor conservatism, innovation, R&D

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