

عنوان مقاله:

The relationship between the audit report and the financing of companies

محل انتشار:

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خلاصه مقاله:

The purpose of this research is to examine the relationship between the audit report and the financing of companies through domestic banks. The research method, the dependent variable of this is the study of the facilities granted by banks and the independent variable is the audit report. The statistical population in this research includes companies admitted to the Tehran Bahadur Stock Exchange. The statistical sample of the research includes ۱۸ companies during the period from ۲۰۱۵ to ۲۰۱۸. This type of research is descriptive and correlational. The findings of the research showed that the type of auditor's report and the examining audit institution do not have a great impact on the decision-making of public and private banks to grant short-term and long-term facilities. Examining the control variables shows that the variables of financial leverage and asset structure have a direct and significant relationship with the short-term financing of the company through state banks. In the case of short-term financing of companies through private banks, the size of the company has a direct relationship with receiving or not receiving a loan. Meaningful and profitable has an inverse and significant relationship with financing. Conclusion In general, the interpretation of the findings indicates that there is no significant relationship between the type of audit report and the financing of companies through domestic banks.

کلمات کلیدی:

financing, audit report, facilities, bank

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