

عنوان مقاله:

Audit Report Delay, Debt Maturity Structure and Earnings Management

محل انتشار:

کنفرانس ملی چالش ها و راهکارهای نوین در مدیریت، حسابداری و صنعت بیمه (سال: 1402)

تعداد صفحات اصل مقاله: 8

نویسندگان:

Saeed Alipour - Assistant Professor, Department of Accounting, Ardabil Branch, Islamic Azad University, Ardabil, Iran

Maryam Talebolelm - Accounting ph.d student, Department of Accounting, Rasht Branch, Islamic Azad University, Gilan, Iran

خلاصه مقاله:

We examine the relation between Audit Report Delay, firms' debt maturity structures and the propensity to manage earnings. Our results indicate that (i) firms with more current debt are more susceptible to managing earnings, (ii) this relation is stronger for firms facing debt market constraints (those without investment grade debt) and (iii) auditor characteristics such as auditor quality and tenure help diminish this relation. Overall, our results indicate that earnings management by firms is influenced by the relative amount of short-term debt used in firms' capital structures

کلمات کلیدی:

Audit Report Delay, Debt Maturity Structure and Earnings Management

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1798330>

