

## عنوان مقاله:

Firms Audit Committee and External Auditor Influence on Accounting Conservatism and Firm's Performance

## محل انتشار:

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## خلاصه مقاله:

In this study we have examined the effect of internal audit committee and external auditor quality on accrual-based measures of accounting conservatism, and the benefits of accounting conservatism on firms' market performance. Moreover, this study also investigates whether the accrual-based conservatism mediate the relationship between audit committee and external auditor quality factors with market-based firms' performance. A total of 543 sample firms are selected from the Bursa Malaysia for the period from 2004 to 2013. For data analysis, panel data methodology is employed and structural equation modeling (SEM) technique is used to test the developed hypotheses of this study. Results show that audit committee effectiveness and external auditor quality found to be significant with two-year-lagged effect on accrual-based measure of conservatism. Furthermore, accrual-based measure of conservatism mediated the relationship between (a) audit committee effectiveness and market-based firms' performance, and (b) external auditor quality and market-based firms' performance. The findings of this study contribute to the signaling theory, agency theory, reputation theory and accounting conservatism literature in emerging economies settings.

## کلمات کلیدی:

Accounting conservatism, Signaling Theory, firms' performance, Malaysian listed firms, lagged effects

## لینک ثابت مقاله در پایگاه سیویلیکا:

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