

عنوان مقاله:

Probative Modeling Of The Effects International Financial Reporting Standards On Audit Dimensions With an Emphasis On Financial Engineering

محل انتشار:

شانزدهمین کنفرانس ترفندهای مدرن مدیریت، حسابداری، اقتصاد و بانکداری با رویکرد رشد کسب و کارها (سال: 1402)

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خلاصه مقاله:

Prior researches have investigated the effect of mandatory International Financial Reporting Standards (IFRS) on various reporting, accounting and auditing areas. These studies recognized, in general, an increase in audit quality due to the adoption of IFRS. These studies mostly focus on Europe, while the effect of the Sarbanes-Oxley is often discussed in the United States. The effect in Iran is less often a subject and this thesis will shed some light on the effects of mandatory adoption of IFRS in Iran, while focusing on the effect on audit quality. The research consists of companies registered on the Iran stock market between ۲۰۱۰ and ۲۰۲۲. This study applies two models to evaluate audit quality in terms of discretionary accruals and discretionary expenses. The first model is the "traditional" Modified Jones Model where the results are not showing a decreased level of discretionary accruals after the adoption of IFRS. The second model is the more recently developed model by Roychowdhury, the Real Earnings Management Model. These results also indicate that there is no significant association between discretionary expenses and the adoption of IFRS. This finding is in line with findings of previous researches performed in the Iran region and other regions. Additional analysis is required to elaborate further on the association of audit quality and the adoption of IFRS. This research has included various variables such as EBIT (earnings before interest and taxes) and ROA (return on assets), other variables (such as auditor size) were excluded due to the unavailability of data. Including these variables in future researches may add value to the results and analysis. Also, this research is conducted using the Modified Jones Model and Roychowdhury's Real Earnings Management Model to calculate respectively discretionary accruals and discretionary expenses. Other models may shed additional light on the relation between audit quality and the adoption of IFRS

کلمات کلیدی:

IFRS, Modified Jones Model, Real Earnings Management, Auditing

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