

## عنوان مقاله:

The effect of board characteristics on modified audit opinion

## محل انتشار:

فصلنامه مطالعات نوین کاربردی در مدیریت، اقتصاد و حسابداری، دوره 7، شماره 1 (سال: 1403)

تعداد صفحات اصل مقاله: 12

## نویسندگان:

Majid Moradi - Assistant Professor of Accounting, Saveh Branch, Islamic Azad University, Saveh, Iran

Abdolrahman Abolghasemi - M.A. in Accounting, Arak Branch, Islamic Azad University, Arak, Iran

Hadis Aghaei - M.A. in Accounting, Nasser Khosrow Institute of Higher Education, Saveh, Iran

Samaneh Dastkhat Ghashti - M.A. in Accounting, Nasser Khosrow Institute of Higher Education, Saveh, Iran

## خلاصه مقاله:

The board of directors, represented by the company's shareholders, supervises and controls the company. In the governance of the company, which is efficient and responsible for all those who communicate with the stakeholders, it is the director who is responsible for coordination and ensures the existence of culture and proper atmosphere in the system. The purpose of this research is to study the effect of the characteristics of the board of directors on the modified audit opinion of the company. The output of this research is limited to the years ۲۰۱۳-۲۰۲۰, and this research has one main hypothesis and four sub-hypotheses. The purpose of the research is applied research, and the research method is correlational in nature. The research was done in inductive analogical reasoning and panel elimination was used to analyze the hypotheses. The results of the research hypothesis test showed that the size of the board of directors has a positive and significant effect on the modified audit opinion of the company. Board independence has a negative and significant impact on the modified audit opinion. However, the impact of tenure and gender diversity on the modified audit opinion is not significant.

## کلمات کلیدی:

Board tenure, Board of Directors, Board Independence, board gender diversity, Audit opinion

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1919273>

