

عنوان مقاله:

The effect of managerial stock ownership on the relationship between internal control weaknesses with auditor changes and audit quality

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نویسندگان:

سید محمود موسوی شیری - دانشیار گروه حسابداری، دانشگاه پیام نور، مشهد، ایران

محمد حسین پور - دانشجوی دکتری حسابداری، دانشگاه آزاد اسلامی، واحد قائنات، قائنات، ایران

سحر شاه غلامی - گروه حسابداری، موسسه آموزش عالی کاویان، مشهد، ایران

خلاصه مقاله:

Given the significance of auditor quality and its impact on the quality and reliability of financial statements, studies on auditor quality are essential. One factor that affects audit quality apart from auditor selection and changes is the internal control system. This study examines the relationship between managerial stock ownership, internal control weaknesses, auditor rotation, and audit quality in the context of Iranian listed companies. A sample of 810 observations was selected using a screening method. The study covers the period from 2016 to 2021. Multiple regression analysis was employed as the statistical method for hypothesis testing. The findings reveal that when managers possess a relatively low (high) level of managerial stock ownership, an increase in internal control weaknesses leads to the selection of lower (higher) quality auditors. Furthermore, the results demonstrate that under conditions where managers hold a relatively low (high) proportion of company shares, an increase in internal control weaknesses results in a decrease (increase) in auditor rotation. These findings shed light on the importance of managerial stock ownership between internal control weaknesses, auditor rotation, and audit quality. The study contributes to the existing literature on corporate governance, internal control systems, and audit practices, providing valuable insights for regulators, auditors, and managers in an emerging business environment.

کلمات کلیدی:

کیفیت حسابرسی، تغییر حسابرس، ضعف کنترل داخلی، مالکیت مدیریتی

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