

عنوان مقاله:

The moderating role of CEO's performance in the relationship between CEO gender diversity and fraud in financial reporting

محل انتشار:

اولین کنفرانس بین المللی نوآوری، رشد و توسعه در مدیریت، حسابداری و علوم انسانی (سال: 1402)

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خلاصه مقاله:

This study investigates the effect of performance on the relationship between gender and fraud in financial reporting, where the CEO's performance is measured through the measure of return on assets. The statistical population that has been selected to investigate the conditions in the Iranian capital market in the period from ۲۰۱۲ to ۲۰۲۱ includes ۱۱۱ companies that are admitted to the Tehran Stock Exchange. Finally, the research hypothesis, which is the interactive effect of the CEO's performance on the relationship between the gender of the CEO and fraud in financial reporting, was not confirmed. It has been concluded that gender diversity reduces fraud in financial reporting and management performance will not affect this relationship.

کلمات کلیدی:

CEO gender diversity, fraud, CEO performance

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