

عنوان مقاله:

Company characteristics and audit report lag : A meta-analysis

محل انتشار:

مجله آنالیز غیر خطی و کاربردها، دوره 16، شماره 2 (سال: 1404)

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خلاصه مقاله:

The purpose of this research is to use the meta-analysis approach to analyze and combine the conflicting and inconsistent results obtained in past researches in the field of investigating the effects of the characteristics of companies on the audit report lag. Company characteristics include company size, company profitability, company age, Company loss and company leverage. In the research conducted in the past years, the audit report lag is known as the dependent variable and the specific characteristics of the companies as the independent variable. To achieve the research objectives from the approach [۲۸] and also, to apply Cochran-Egger's Q tests, Including ۷۷ studies including ۲۷ domestic studies during the years ۲۰۱۳ to ۲۰۲۲ and ۵۰ foreign studies during the years ۲۰۱۰ to ۲۰۲۳ were reviewed. The results indicate that there is no significant relationship between the size of the company and the independent audit report lag, But there is a negative relationship between profitability, age and the independent audit report lag. Also, there is a positive relationship between the leverage and the loss of the company with the audit report lag.

کلمات کلیدی:

audit report lag, company size, Meta-Analysis

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