عنوان مقاله:

The Investigation of Relationship between Audit Tenure and Earnings Management in Listed Companies on Tehran Stock Exchange

محل انتشار:

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نویسندگان:

Hamidreza Feili - *Assistant Professor, Department of Industrial Engineering, Faculty of Engineering, Karaj Branch,Islamic Azad University, Karaj, Iran.*

Negar Pashmi Tabar - *Master of Accounting, Department of Accounting, School of Accounting and Management, Karaj Branch,Islamic Azad University, Karaj, Iran.*

Milad Pashmi Tabar - *Bachelor of Engineering, Department of Industrial Engineering, Faculty of Engineering, Karaj Branch,Islamic Azad University, Karaj, Iran.*

Alireza Tanhaei - *Bachelor of Engineering, Department of Industrial Engineering, Faculty of Engineering, Karaj Branch,Islamic Azad University, Karaj, Iran.*

خلاصه مقاله:

The audit tenure can be effective in different financial fields such as earnings management of an organization. In this study, we investigatedthe relationship between earnings management and audit tenure in the field of accepted firms on Tehran Stock Exchange during a recent period of 8 years. The method of study is correlation and using multivariate regression. The relationship is tested between the audit tenure and the absolute value of discretionary accruals as a flexibility inearnings management. Discretionary accruals are calculated by using the model of Kothari et al. The results show which relationship (longtermor short-term) between auditors and firms managers gives more freedom to managers in Iran for using discretionary accruals to manageearnings. The results also make suggestions for better monitoring of the Stock Exchange organization to reduce earnings management done by accepted companies through the imposition or non-imposition of mandatory auditor rotation

کلمات کلیدی:

Earnings Management, Auditor Tenure, Auditor Rotation,Tehran Stock Exchange

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