

عنوان مقاله:

The Effect of Change in Auditor's Opinion on Timely Disclosure of Financial Information

محل انتشار:

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خلاصه مقاله:

The main purpose of this research is studying the effect of change in auditor's opinion on timely disclosure of financial information. The statistical population of the current research is all firms listed in Tehran Stock Exchange during 2010 to 2012. The sample size is 101 firms after screening. Findings, using multiple regressions, show that change in auditor's opinion contributes to firms' increased timely disclosure of financial information.

کلمات کلیدی:

Change in auditor's opinion, timely disclosure, disclosure quality

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