

عنوان مقاله:

Board size ,Composition of the board ,Despite the internal auditor and information disclosure of risk management in banks operating in the capital market in Iran

محل انتشار:

مجله پژوهش های پیشرفته در حسابداری و حسابرسی، دوره 1، شماره 2 (سال: 1395)

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خلاصه مقاله:

The objective of corporate governance system is to ensure the non-occurrence of opportunistic behavior realized by reducing representative problems and the potential asymmetric information between the agent (manager) and different stakeholders different (shareholders, creditors, etc.). This study examines the relationship between corporate governance indicators and risk management of disclosure of financial information on 18 private banks listed in the Tehran Stock Exchange from 2007 to 2013. To extract the risk management of disclosure of financial information, exploratory factor analysis was used, and to explain the relationship between corporate governance criteria and index of risk management of disclosure of financial information, panel data regression analysis (panel data) was used. Results of F-Limer and Hausman test results determine the estimation of fixed effects model. The estimation results indicate the positive and significant effect of managerial ownership, ownership of major shareholders and the internal auditor on the risk management of disclosure of financial information. In addition, the results of model estimation indicate a significant negative effect of the existence of state ownership and board composition on risk management of disclosure of financial information in the selected banks

کلمات کلیدی:

Board size//Information disclosure banks/Operating Composition of the/Board/Risk management

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