

عنوان مقاله:

The relationship between the auditor quality and the tax evasion

محل انتشار:

دومین کنفرانس بین المللی پژوهش های نوین در مدیریت، اقتصاد، حسابداری و بانکداری (سال: 1398)

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خلاصه مقاله:

Taxation is one of the most basic financial resources of countries that directly or indirectly relies on incomes, and government executive power is provided in the same way. The issue of determining the amount of tax on real persons is the existence of accounting standards and tax laws that differentiate between the taxable profits and the definitive tax liability. The auditor s quality may possibly reduce some of the differences between the taxable profits and the definitive taxable profits, and ultimately affect tax evasion. Accordingly, the purpose of this study is to examine the relationship between auditor quality and tax evasion in companies admitted to Tehran Stock Exchange. The research sample includes 110 companies during the period from 2013 to 2018. The results of simple cross-sectional and cumulative regression indicate that the quality of the auditor has a significant and negative relationship with tax evasion

کلمات کلیدی:

auditor quality, tax evasion

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