July-September, 2021, vol.3, no.2

ISSN: 2459-3648



The impact of audit quality characteristics on firms' accounting policy choices

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July-September, 2021, vol.3, no.2

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Abstract: The present work provides evidence that the auditor's industry limits managerial discretion of high risk banks to a greater extent relative to low risk banks.

Key words: income smoothing, accounting policy, stakeholders, audit network.