عنوان فارسی مقاله:
مدیریت درآمدها از طریق ذخایر مالیاتی و خدمات مالیاتی ارائه شده توسط حسابرسان

عنوان انگلیسی مقاله:
Earnings Management through Tax Reserves and Auditor-Provided Tax Services

توجه!
این فایل تنها قسمتی از ترجمه میباشد. برای تهیه مقاله ترجمه کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک نمایید.
5. Conclusion

This study examines whether firms continue to use tax reserves to achieve financial reporting objectives in the post-FIN 48 period and the effect of ATS on such earnings management. Previous studies (e.g., Cazier et al., 2015; Gupta et al., 2016) either examine only large firms or treat all firms as a homogenous group. As firms of different sizes are under different levels of tax enforcement, firms could behave differently in the post-FIN 48 period. Thus, I incorporate the role of firm size in this study. Firm size also plays a role in the effect of ATS on earnings management through tax reserves as the auditor is unlikely to compromise independence for unimportant clients.