

The relationship between the industry and the role of auditors specializing in customer strategy with capital accruals

elham hooshyar zare*,

Abstract The main purpose of this paper is to investigate the relationship between customer strategy and the role of specialist auditors in the industry with capital accruals items in listed companies in Tehran Stock Exchange. In order to achieve this goal, two weak and strong strategies have been used in this paper. Since the various modes of auditor's expertise in the industry are not directly visible, Past research has used various indicators to measure the expertise of auditors in the industry. Market share approaches and portfolio contributions are often used as indicators for the auditor's expertise in the industry. In this research, market share is used as an indicator for measuring the specialty of an auditor in the industry, It shows the industry's priority over other auditors. The higher the market share of the auditor, the higher the industry expertise and the auditor's experience than the other competitors. In this study, we use the accruals of working capital to calculate earnings management. The sample chosen for the test is listed companies in Tehran Stock Exchange during 1390-1394, Which are ed using systematic sampling. The method of this research is applied to the purpose of the research and is descriptive correlational And Combination regression models have been used to test the hypotheses. The results of the research hypothesis show that none of the hypotheses of this research have been approved. keywords: Auditor's expertise in the industry, Accruals, Customer strategy.

Keywords : keywords: Auditor's expertise in the industry, Accruals, Customer strategy.

[Islamic Azad University, Rasht Branch - Thesis Database](#)
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)