
Study the Impact of Independence of the Board of Directors Disclosure Quality

mohamad atefi kalashami*,

Abstract: This study examines the effect of board quality on the disclosures level. To achieve the goal of data collected 77 firms listed in the Tehran Stock Exchange, in the period of years 1389 to 1393 were analyzed using regression analysis. The logistic regression model was used to test the hypothesis. The study indicates that companies with more non-executive directors are likely to disclose higher quality information on their community activities than others. This finding offers important insights to policy makers who are interested in achieving optimal board composition and furthers our understanding of the firm's interaction with its corporate and extended environment through high-quality disclosures. The results of testing showed that the overall positive relationship between board quality on the disclosures. Also, The results showed that there is significant and positive relationship between board quality on the disclosures level in the market. **Keywords:** board independence, Board Meeting, Audit ecommittee, quality of community disclosures

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