

# **Board of directors pay cuts and audit fees and financial reporting manipulation**

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**The purpose of this research is to investigate the effect of reducing payments to managers on the cost of auditing and manipulating financial reports in companies admitted to the Tehran Stock Exchange. For this purpose, using a systematic removal method, 154 companies listed in the Tehran Stock Exchange during the period of 2011-2012 were ed as sample. The results of the estimation have been examined using the combined regression method. According to the results, there was no evidence of a relationship between the reduction in directors' fees and audit fees, but there is a positive and significant relationship between the decrease in directors' payments and the manipulation of financial reports.**

**Keywords : Board of directors pay cut, audit fees, financial reporting manipulation**

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