

Study the Effects of control features of the Audit Committee on the Relationship between Board Structure and Firm Performance

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Abstract Corporate governance features play different roles in ensuring the success of companies, and ultimately the role of accountability that affects the business economy. Van Den Bergeh (2005) states that performance is ultimately the result of many interconnected factors in which corporate governance is a possible element in the overall set of performance drivers. The performance of companies is the basis of many decisions. An important factor that most creditors, investors, managers, and other economic actors can pay attention to is performance. When performance criteria are measured instead of the crude numbers in percentages or ratios, it's possible to measure and compare the performance of small and large companies in different industries over a period of time. In other words, the company's performance is the result of its operations and the return on its investment in a given period. In financial literature, different criteria for measuring performance are used, such as asset returns, Tobin Index, Return on Investment, Return on Equity, Economic Value Added, and Earnings per Share, each of which has advantages and disadvantages (Shanzarian, 1389). This research has empirically investigated the control effect of the audit committee's characteristics on the relationship between board structure and the performance of listed companies in Tehran Stock Exchange. In this research, Tobin's Q and asset return are used to measure performance. The sample chosen for the test is the companies admitted to the Tehran Stock Exchange during the years 1390-1394 which are selected using systematic sampling. The method of this research is applied to the target and is descriptive correlational and Combination regression models and panel data have been used to test the hypotheses. The results of research hypotheses suggest that none of the hypotheses of this research have been approved. keywords: Return on assets, Quot Tobin, Board of directors, Audit

Committee.

Keywords : keywords: Return on assets, Quot Tobin, Board of directors, Audit Committee.

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