

# **overlap effect of members of audit committees and compensation of services on audit fees in tehran stock exchange firms**

Reza Yaghobi\*, Dr. Seyed Mozafar Mirbargkar,

one of the governing bodies of the board of directors is the audit committee. The committee, who works directly under the board of directors, can play a major role in the prevention of fraud and enhancing the quality of financial reporting. The audit committee is one of the most fundamental concepts that have been developed in recent years, especially after the financial scandals of major companies, including Enron, Worldcom, etc., in the focus of the attention of the professional and professional institutions of the developed countries. In this study, the overlap effect of audit members of committees and compensation of services on audit fees in Tehran stock exchange firms is investigated. This research is descriptive in nature and is applicable in terms of purpose. The statistical population is the study of all companies listed in Tehran stock exchange, which 82 companies were studied during the period 1390 to 1395 to test the hypotheses of the research. SPSS and EViews software are used to estimate the research model based on static effects model and random effects. The findings indicate that the overlap of members of the audit committee and the service compensation committee on the audit has an impact on the audit fee.

**Keywords :** key words: audit fees, overlapping of audit committee members, service compensation committee, Tehran stock exchange.

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