

Study relation among mechanism های government company and rate effective tax the door companies accepted the door exchange papers tehran

Raziyeh Shamsi*

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ABSTRACT

This Research to the review Relation Among Mechanism های Government Company And rate Effective Tax the door Companies Accepted the door Exchange Papers راداهب Tehran will pay. to the This Purpose ، Data های Related to the دون And Two Company Accepted the door Exchange Papers راداهب Tehran To the period When 1387 ات 1393 Extraction And

From pattern Regression Data های hybrid To Test Hypothesis Use هدرش Is also To Decomposition And Analysis Results to the Hand Come on Research From The software 20 Spss, 7 Eviews and Excel Use هدرش ,Results Research sign می Give That Among rate Interest Effective Tax With reward And number members Board Director Relation Positive And meaningful Existence has it And Relation Among rate Interest Effective Tax With Combination Board Director Confirmation Failed.

Keywords: Number of members, Board Director, reward ، Combination, Board Director, Effective Tax

INTRODUCTION

One From subjects That the door How many Decade Lately the door Markets Financial Raised هدرش Is Governance Company Is That researchers And owner نارظن Many From field های Different Like Accounting, Commercial, Economy And Other From ایواز Different It ار Item Study Appointment Data And Any Someone From Comments Yourself to the Explanation And Interpretation It paid Is (Prophet هدرش یک‌ی‌هش And Partners ، 1390).

Governance Company Collection Oh you From System اه ، processes And Structures Is That With Use From زاس And works of inside of Organizational And Also ازاس It's out Organizational the door ی Acquisition Assurance From Observance Rights Stakeholders, responsiveness, Transparency And Justice the door the unit Commercial Is.

Management Taxation to the Title Ability Decrease هجو Cash Payment ای Payment About tax description می Be, management tax Basically Under Title method های ی For Prevention From the transfer هجو Cash From Shareholders to the یوس Government known می Be (Rezaei And هدرش روج ، 1393).

Tax the door کی Country Role Important to the Responsible has it, Because One From References main Income Country to the the count می Come on. Because Percentage Many From the budget Country From قی‌رط tax نی‌مات می Be . obligation Taxation کی Company cost های Related to the tax create می Slowly That Income Pure Company ار to the To Possible Attention Decrease می Give. Effort های Abundance For to the At least to deliver the payment tax, That One From They Use From management Taxation می Be (Satisfaction) And هدرش روج ، 1393).

مدای‌لوم And Partners [1] to the Study Relation Among Governance Company And Management Taxation the payment. Result sign می Give That Among Governance Company One Relationship Meaning You have With Management Tax has it ; the door This Research And Board Director Independent And reward Communication Negative With Management Taxation And members Board Management, Relationship Positive to the Management Tax has it . مدای‌لوم And Partners [2]. Relation Government Company, Management Profit And Management Tax Study ندرک Results sign Dad Correlation Negative Meaning You have Among Size Board Management, Esteghlal Board Director And Duality the manager Factor With Management Profit And Correlation Positive Meaningful Size Board

Director And Esteghlal Board Director With Management Tax Existence has it ، But Relation meaningful Among Duality the manager Factor With Management Tax Found Failed.

ح Hakim And هاراب [3]. Review the effect Quality Audit On Management Tax Is Results We This Hypothesis From Relation Positive And Meaningful Among Expertise auditor the door Industry Experience Auditors And Management Tax Existence has it . Although the largest auditor ، name Commercial Auditors And Enterprise Audit As Show ای Sensible On Management Taxation the effect has it . the door Item Variables Control, Size Company And the debt the effect Negative And meaningful On Management Tax Existence Had .

نامون And Partners [4]. Impact Arbitration Company On Management Taxation And Adequacy Profit they paid Results This sign Dad That Among Ownership Managerial And Management Taxation And Quality Profit the effect No. Put And Relation Meaning You have Existence does not have But Among Ownership Institutional And Management Management تی‌فی‌کو Profit Relationship Negative Existence has it.

ع And Partners [5] رد Research to the Study Is Board Director company های Accepted هدرش Tehran politics های Escape Taxation the door company اه actions می To pay. First Variable research to the the face unique unique Item review Appointment Took And From between Three variable Independent main ، Esteghlal Board Director Relation Meaning With politics های Bold Taxation Had نکی‌لو Ratio Members Unemployed Board Director With politics های Escape Taxation ار Positive And Meaning ار sign Does not Give in addition to Changes Board Director too Does not Can politics Escape Taxation company اه ار Explanation Show the door Continues Any Three variable Independent main With too Ward Model Were . Model complete Included All before nose ی‌ک main to the In terms of Statistical meaning راد Was means نک Two sign می Give That this Model almost Able to the Diagnosis company های have actions politics Bold Been Is (ع And Partners,1391)

Meet And Partners [6] هب Study review the effect Mechanisms Government Company On فاکش Taxation At the company های Accepted هدرش the door Exchange Papers راداهب Tehran they paid . this evaluation From قی‌رط review Relation Among some From Sazukar های Government Company Included Esteghlal Board Director, Duality Role Fashion Shareholder نا Institutional, Ownership Government, Audit internal, Statement Opinion auditor, Change auditor And Transaction With People Dependent With

Faculty of Mathematics, Islamic Azad University, Minab, Iran

Correspondence: Raziyeh Shamsi, Faculty of Mathematics, Islamic Azad University, Minab, Iran, E-mail: Shamsi.razii@gmail.com

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Taxation Do Taken Is. Also For result Giri Better , Two variable Control زادن company And Lever Finance too Ward Model Research هددش Is. results Research An expression this Is That Relation Variable Esteghlal Board Director , Ownership Government , Type Comment auditor, Change auditor And Lever Finance With فاكش Taxation, negative Is And Variable Audit internal And Size company Relation Positive With فاكش Taxation have. Also Variable Duality Role Managing Director, Shareholders Institutional And Transaction With People Dependent, Relation Meaning With فاكش Taxation Do not have. (Meeting And Partners , 1393).

Thanks And یحتف [7] Study the effect Governance Company On Politics Commitment Reduction Donor Tax Companies Accepted هددش the door Exchange Papers راداهب Tehran they paid . to the Purpose Study This order the door This Research Relation Some From Features Governance Company Such as) ratio Board Director Obligated Ratio Changes Board Director And Role Dual boss Board Director) on Politics Commitment Reduction Donor Tax Item Study Appointment Taken Is. Results The result From Research Explained This Is That Ratio Board Director Obligated Ratio Changes Board Director And Role Dual boss Board Management, the effect meaningful On Politics Commitment Reduction Donor Tax does not have. But This while Is That Condition Tax And Ratio Returns assets to the Arrangement Relation Oh you Negative And Positive With Politics Reduction Donor Tax have (Thanks And یحتف , 1394).

RESEARCH METHOD

Method Research this research From Opinion nature And Content From Type Solidarity Is, That With Use From data Secondary جرجتسم From Faces Finance Companies Accepted هددش the door Exchange Papers راداهب Tehran to the analyze Relationship Solidarity will pay. Do this Research the door Framework Argument یسایق Inductive the face Will Took.

Cause Use From Method Solidarity Discovery Relationships Solidarity between Variable Is. research Solidarity One From types of researches Descriptive Is. the door Research Present First Solidarity between Variable Research ار Item Test Appointment Data And the door the face Existence Solidarity between Variable Research Action to the Estimation models Regression Multiple We will Appeared.

From other Research Present From Type Then Event (Half Is experimental), means On Based Analysis And analyze Information the past And یخیرات (Forms Finance Companies) do Takes. Also this Research From Type Study یا Library یا And Analytical Been And Based On analyze Data یا Tablo (panel Data) also یم Be. Research In terms Target Applied And From Method Descriptive-correlation Qel دادم یم Be. assumptions Research to the Description Under یم Be :

HYPOTHESIS MAIN

Between Mechanism یا Government Company And rate Effective Tax Relation meaning you have Existence has it.

Hypothesis subsidiary

1. Among reward Managers And rate Effective Tax Relation Meaning has it .
2. Among Number members Board Director And rate Effective Tax Relation meaningful has it .
3. Among Ratio Number Managers Other Obligated the door Board Director And rate Effective Tax Relation meaningful has it .the door research Present , rate Effective tax variable Dependent Is And Mechanism یا Governance Company (Number Members Hiyat Director , Number Members Independent Board Director (Composition Hiyat Director), reward Hiyat Director) Variable Independent یم Be And This Relation Measured یم Be . From Lateral Size Company , Returns Assets , Lever Finance to the Title Modifier ندرک Determination هددش Is.

Researcher On It Is That Method research Selection یانمرب First With Use From documents And documents Available the door Library-اه , Bases Internet, magazines And ... Description Regular And نودم From Area

Issue Item Research Presentation Give, Then With Use From Tools Size-Giri Appropriate Data-اه Necessary ار For Test hypothesis-اه Collection Show And the door تیاهن From قیوط Techniques statistics

Inferential Initiation to the Test hypothesis اه And result -Giri final Show.this research From Type Applied, And From Opinion method Do , Descriptive And review Solidarity between Variables Is And From Opinion Next When research کی Then Event Is That From Information یخیرات Company یا Member Sample Use یم Slowly Analysis Analysis Data یا this Research And Test hypothesis یا It By Soft Tools Excel And Eviews And Spss Do Will دش .This research From Type Descriptive And هبش Experimental Is And the door It effect Variable Independent On Dependent Item Test Appointment یم Take And From Regression How many Variable For Analysis And analyze Data اه Use یم Be. Method to the Work Gone the door research Method At least Squares normal(OLS) Is And From Test یا F Fisher, t ,تندویس R2 Adjust هددش With Level confidence 95% usage Will دش .With Attention to the That Data یا Item Analysis Analysis From Type Data یا Compound یم Be, First You should With Use From Test واج (F یمل) Test یم ساه Type estimate Model ار Determination Showed; the door This Article Data یا Related to the دون And Two Company Accepted ات هددش the door Exchange Papers راداهب Tehran To the period When 1387 Is 1393 Extraction هددش Is.

DECOMPOSITION AND ANALYSIS DATA

One From Tests Diagnosis Inequality Variance Test Brush Pagan Godfrey Is That about to the Fixed to be Or Variable to be Variance Sentence Error Is. From This way To Study That Is Variance Fixed Is Or No?

Content the next That Attention to the It the door When Use From Method regression Importance to the ییازس has it, normal to be Distribution Sentences Error the door Model Fitness هددش Is. One From Tests That normal to be Sentences Error ار Item Test Appointment Gives Test کراج Is-ار.

Results The result From Test-اه Brush Pagan Godfrey And کراج for the door Table 1 come Is.

Study Results The result From Test Inequality Variance Model Regression Research sign Dad the door Level Error 5 percent Level You have meaning the amount of Statistics F Test Brush Pagan Godfrey Bigger From 0.05 Hence Hypothesis H0Based on On Inequality Variance Sentences Error Red Failed. Therefore Has Inequality Variance are not.as That consideration Becomes Level meaningful Statistics کراج To Models Regression From 5 percent Bigger Is so Assumption رفس Red Does not turn, the door Result Sentences Error the door This Hypothesis From Distribution normal Follow They do.

To Selection Model یا Regression From Test یا F Limer (Chow) and Test یا Use یم do.results Test F Limer (Chow) and Test یم ساه the door Table 2 badges Data هددش Is And With Attention to the Results From Model Data یا Tableau And effects by accident Use یم do.

Results The result From Test assumptions the door Table Number 2 brought هددش Is, Method to the Work Gone the door research Method At least Squares normal(OLS) And From Test یا F Fisher, t Student Adjust هددش With Level confidence 95% usage Will دش .Also For normal to be Data اه That before Need For True Test hypothesis یم Be From Statistics Kramogov (SK) use یم Be .

On According to Table 3 results Test assumptions Research From There That Coefficient reward company , Is -0.802 And Statistics t It 68/4 و Coefficient members Board Director company , 2182/0- And Statistics t It 3482 / 2- May Be یم Power Such Inference درک That Among reward company او Board Director company And rate Effective Tax Relation Negative And meaningful Existence has it. And From There That Coefficient Number Managers Other Obligated the door Board Director (Combination company Board Director), It is -0.006 And Statistics t It 280/0 Be, یم Power Such Inference درک That Among Coefficient Number Managers Other Obligated the door Board Director (Combination company Board Director) company On rate

TABLE 1

Variance heterogeneity tests (Pagan Godfrey method) and normality except errors (Jark Bra).

Test	Statistics	Level Meaning You have	Condition
Brush Pagan Godfrey	550/1	136/0	Nothing Existence Inequality Variance
ارب-کراج	589/0	744/0	Normal to be Distribution except Errors

TABLE 2

Badges Data Is And With Attention to the Results From Model Data Tableau And effects.

Test	Statistics $2\chi^2 / F$	Level Meaning You have	Result Test	Model Optional
نم ساه	562/69	000/0	Red Assumption H0	Data اءÇ Tableau
نم ساه	0905/5	5322/0	the reception Assumption H0	effects by accident

TABLE 3

Results of research hypotheses test (dependent variable: effective tax rate)

Variable	Coefficient Regression	Error Standard	Statistics t	Level meaningful
The Amount of Fixed	1432/0	1208/0	185/1	243/0
Number Board Director	2182 / 0-	0093/0	3482 / 2-	024/0
Combination Board Director	006 / 0-	0214/0	280 / 0-	7804/0
Algorithm Reward	802 / 0-	04691/0	68/4	000/0
Size	000774 / 0-	0084/0	0092 / 0-	9927/0
Rate Returns Property اه	702/0	044/0	5994/6	000/0
Lever	0042/0	0366/0	11705/0	9074/0

Effective Tax Relation meaningful Existence does not have [8].

DISCUSSION AND CONCLUSION

Importance to do this Research the door this Is That review Factors Effective On Adopt politics اه Government Company On the payment tax By Company اه , Instead Impact It On Function And Credit Company the door Market Capital From position special يا For Shareholders And Government Enjoy Is. From س other With Attention to the Role And position Hyat Director to the Title Representatives Shareholders the door Leadership politics اه And activity اه Company That the door Law Business too On It Emphasis هءش Is; review effect Structure Hyat Director On politics اه Taxation, can to the Explanation Right position It the door decision Giri اه Company Help ي ناي اش Slowly research Present Also يم Can to the the face Experimental to the Managers, Capital Passers-by And other decision Recipients And participation نءرء Market sign Give That Different to be features Hyat Director Company اه Accepted هءش the door Exchange Papers Bahadar, On Possibility Adopt politics اه Bold Taxation They effect Transition Is. From The most important Items Item Discuss the door Area tax rate Effective Taxation يم Be. rate Effective Taxation can to the Title Tools Direction Guidance Capital Use Be And It can be With decrease اى increase It Behavior Capital Transition ار the door Direction Policies نالء Government Guidance Appearance (sir , 1380). Results The result From Research This Is That Among reward company اءضء Board Director company And rate. Effective Tax Relation Negative And meaningful Existence وءء Among Coefficient Number Managers Other Obligated the door Board Director (Combination company Board Director) company On rate Effective Tax Relation meaningful Existence does not have. most Information Related to the Year اه 85 to 1393 from Information site Exchange Extraction دنا And With Use From Model regression Item اءاوء Appointment Taken دنا . Proposal It turns the door the future researchers This Research ار With Use From Method اه Statistical Other Do Give And Results ار With This Research Comparison To . To Do Research From Company اه Out From Exchange Papers راءهء Also Use To be. And Results Research With This Research Comparison To be. researchers the next يم Can From Other Variable اه Like Ownership Institutional , Ownership Governmental , Duality Board Director And Transparency Financial the door Study rate Effective Tax Use نءرء And also يم Power This Research the door the future With Returns When Long More Repetition And Results It With Research Present Comparison To be.

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