

Audit Partner Rotation and Financial Reporting Quality

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Audit Partner Rotation and Financial Reporting Quality Abstract In today's economic environment, with diverse economic activators and complex structure of economic relations among them, the information is considered reliable that commenting and monitoring on the process of preparing by an independent professional group. A remarkable example of professional and independent groups are audit firms that mainly investigate internal control structure of the reporting unit and its final product that is financial statements and monitor data and present opinion about it. The process institutions rotation and audit partner means auditor changing and after performing one or more audit period of a company that was done according to regulations with public community decision of that company. The main purpose of this study was to investigate the relationship between the rotation of the partner audit and the quality of financial reporting. The require information of this research is secondary information and data was collected by both library method and organizational document. The research in term of purpose is applied research and in term of research method, is a descriptive research and a type of regression and correlational research. For analysis and hypothesis testing in a general, samples of 187 listed companies on Tehran Stock Exchange during the period of 5 years (2009 to 2013) were studied. In this study, the research models evaluation is carried out by using panel data and analysis tool is data of the statistical software Eviews. The obtained results, in this study, showed no significant effect of this variable on the quality of financial reporting. Therefore, no evidence was found to support this hypothesis and the hypothesis is not confirmed.

Keywords : Keywords: quality of financial reporting, audit partner rotation, accruals.

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