

# The investigation of relationship between internal audit efficiency and audit committee on reporting quality

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**Abstract:** The main objective of this study was to investigate the relationship between internal audit efficiency and audit committee on reporting quality in companies listed in the Tehran Stock Exchange. For this purpose, in this study, data of 77 companies during the years 1390 to 1394 were studied. In order to test hypotheses the research was used of multivariate regression analysis. The results of the test hypotheses showed that there is a significant relationship between the internal audit efficiency and reporting quality, hence, the first hypothesis be confirmed. and The results showed that there is not significant relationship between audit committee and reporting quality due to the criteria of audit quality are not significant, hence the second hypothesis not be confirmed too.

**Keywords :** Keywords: internal audit efficiency, audit committee, reporting quality

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