

# **The relationship between audit quality and profit management with the aim of achieving the thresholds for the profits of companies admitted to Tehran Stock Exchange**

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**Abstract** In various threshold of profit. Increasing the quality of the audit can improve the quality of the reporting information and, in particular, the accounting profit. Accordingly, the present study examines the relationship between the probability of achieving certain thresholds of profit (including avoiding losses, avoiding loss researches, he has measured earnings management in different ways. One of these practices is the distribution of profits that point to the achievement or advance of a certain of profits and avoiding unexpected negative profits), and audit quality (including the size of the enterprise, the auditor's period, Audit quality). For this purpose, the information about 105 companies for 2011-2011 was collected and analyzed. The findings of this study showed that there is a negative and significant relationship between the probability of profit management with the aim of achieving or pre-empting the profit before the year, the size of the audit firm, and the score of control of the status and quality of the audit, but there is a significant relationship between the audit quality and the avoidance thresholds. No harm and avoidance of unexpected negative profit. ana

**Keywords :** Key words: profit thresholds, accounting quality, profit mgement

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