
Investigating the Effect of Auditor-to-Account Relationship on Audit Quality

behzad behrooznia*,s.r.seyednezhad fahim ph.D.,

Abstract: The main purpose of this research is to investigate the effect of auditor-company relationship on audit quality in companies admitted to the Tehran Stock Exchange. In other words, this paper attempts to answer the question of whether the relationship between the auditor and the company(CEO) affects the quality of the audit Or not? As well as changes in the auditor's tenure period Can we improve the quality of the audit? To answer this question is a sample of 111 companies admitted to the Tehran Stock Exchange, Has been investigated during the years 2011-2015. To test the research hypotheses, regression models were used at a significant level of 95%. The findings of the research show that there is a significant and negative relationship between the auditor's relationship with the company and the quality of audit in the companies admitted to the Tehran Stock Exchange. This shows that the close relationship between the auditor and the CEO of the company owner, Weakens the auditor's independence. Therefore, audit quality is disturbed.

Keywords : keywords: audit quality, Auditor tenure , Auditor independence

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