

# **Relationship between Audit Report and Voluntary Audit Report with Profit Management Level in Companies Acquired in Tehran Stock Exchange**

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**The main subject of this research is investigating the relationship between acceptable audit report and voluntary audit report with level of earning management in the companies listed on the stock exchange. The purpose of this research is finding an answer for this question that does there a reverse and significant relationship between acceptable audit report and voluntary audit report with level of earning management? This research in terms of purpose is applied and also it is Experimental studies. Statistical population of this dissertation all companies admitted to the Tehran Stock Exchange during the period 2011 to 2015 that sampling was done using the systematic removal method which has reached 93 companies. In the present study have been used linear regression and combined data model. The research results showed that there is a reverse and significant relationship between acceptable audit reports with level of earning management. Also there is a reverse and significant relationship between voluntary audit reports with level of earning management**

**Keywords : Earning Management, Acceptable Audit Report, Voluntary Audit Report**

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