
The Effect of Audit Quality on Earnings Management of Companies Accepted in Tehran Stock Exchange

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This research deals to Impact of audit quality in earnings management in companies listed on the Tehran Stock Exchange. This research in terms of target is applied and an experimental study. The study population consisted of all companies listed on the Tehran Stock Exchange and sampling using systematic elimination method that finally, 99 companies during the period 2011 to 2014 that were estimated. In this study used the main assumptions of regression contains data normality test, stability test, the significance of the fixed effects model, heterogeneity of variance test that finally, with the approval of all the assumptions regression was conducted to test hypotheses. The results showed that there is a reverse and significant relationship between audit quality and corporate earnings management. Also there is a reverse and significant relationship between earnings quality and corporate earnings management. Furthermore, audit quality has a reverse and significant effect on the relationship between earnings quality and earnings management.

Keywords : Keywords: Earnings Management, Audit Quality, Earnings Quality, Firm Size, Leverage

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