

# **Studying the relationship between audit quality, ownership, concentration and cumulative abnormal returns of firms listed in Tehran stock Change**

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**This research is trying to investigate the relationship among the auditing quality, ownership concentration , and cumulative abnormal returns of the firms listed in the Tehran stock Exchange . Statistical samples of this research were collected 81 companies of the Tehran stock Exchange during a five - year course between years 1390-1394 (2011-2012) ,and five hypotheses of this research were analyzed by the compositional Data Method using Regression model. The results of the assessment of hypotheses model show that there is no relation between ownership concentration and cumulative abnormal returns , but auditing quality is in relation with cumulative abnormal returns. The secondary hypotheses of the research based on auditor change , auditor's ranking at the audit Organization confirms relationship with the cumulative abnormal returns of the companies accepted in the Tehran stock exchange**

**Keywords : : Auditing quality , Ownership concentration , Cumulative abnormal return**

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