

## عنوان مقاله:

To study the effect of audit market concentration on auditors' job stress and audit quality of Tehran Stock Exchange (TSE) Listed Companies

## محل انتشار:

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## خلاصه مقاله:

Audit market concentration causes to decrease the scope of companies' authorities for selecting the audit institutions but instead it increases the power of auditors' market that it turns, leads to a decrease in quality and an increase in auditors' stress. The purpose of the present research is to study the effect of audit market concentration on auditors' job stress and audit quality of Tehran Stock Exchange (TSE) Listed Companies performed on a total of 97 companies between the years of 2013-2017. In order to evaluate the audit market concentration, the ratio of company's audit fees to total industry audit fees was used. The Accruals Quality model was also used to evaluate the audit quality. The results of the study showed that the audit market concentration had a negative and significant effect on the audit quality so that with the increase in audit market concentration, the audit quality is decreased. Also it was found that the audit market concentration had a positive and significant effect on the auditors' job stress: it means that the increase of concentration on audit market as a result of time pressure can increase the auditors' job stress and thus the risk of financial statement assessment.

## کلمات کلیدی:

Auditors; Stress, Audit Market Concentration, Audit Quality

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1241318>

