

## عنوان مقاله:

Audit Quality, Auditor's Follow-up Recommendations (Emphasis on Specific Point Paragraph) and Auditor's Opinion

## محل انتشار:

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## خلاصه مقاله:

Considering the importance of the audit objective, which creates reasonable assurance about the financial statements and the importance of the audit process to collect sufficient and adequate audit evidence, the audit quality is considered one of the audit process's main features. Therefore, to improve the audit and review process quality, there is a need for a framework for judging. Using the financial data of ۱۱۴ companies from different industries from ۲۰۱۲ to ۲۰۱۷, this study analyzes the relationship between audit quality and auditor's follow-up recommendations (emphasis on specific point paragraph) and the relationship between auditors' follow-up recommendations (emphasis on specific point paragraph) and auditors' opinions. The results show that there is a meaningful relationship between the audit quality and the auditors' follow-up recommendations (emphasis on specific point paragraph); this shows that the auditors' greater accuracy and their control on processing financial information provide better and more accurate points on the quality improvement of financial statement reports. Moreover, the results show no significant relationship between auditors' follow-up recommendations (emphasis on specific point paragraphs) and the type of auditor's opinion in the years to come.

## کلمات کلیدی:

Audit Quality, Auditor's follow-up recommendations, Emphasis on specific point paragraph, Auditor's opinion

## لینک ثابت مقاله در پایگاه سیویلیکا:

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