

عنوان مقاله:

Audit quality before and after mandatory audit reporting in Iran

محل انتشار:

کنفرانس بین المللی دست آوردهای نوین پژوهشی مدیریت حسابداری اقتصاد (سال: 1394)

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خلاصه مقاله:

Audit quality is an essential concept of auditing. In general, audit quality is defined as the likelihood of detecting and disclosing significant deviations in financial statements. Audit quality is a new subject with severe challenges and it requires experts' consultation about the ways to qualify the audit quality. In doing so, the present study seeks to examine the impact of audit quality, its dimensions and the factors of mandatory auditing on audit quality. This is an applied study using descriptive method to analyze data. The population is composed of tax auditors and the employees of Audit Organization of Iran. Fifty individuals are selected as the sample. The findings reveal that there is a significant difference between audit quality before and after mandatory audit reporting. Due to the negative difference of data before and after the audit report, it can be concluded that the audit quality has enhanced

کلمات کلیدی:

Audit Quality, Audit Report, Mandatory Auditing, Audit Firm

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