

عنوان مقاله:

INVESTIGATING THE EFFECT OF AUDITOR CHANGES ON STOCK PRICES OF THE COMPANIES LISTED IN TEHRAN STOCK EXCHANGE

محل انتشار:

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خلاصه مقاله:

The purpose of this paper is to investigate the impact of change of independent auditor on stock prices of companies listed in Tehran Stock Exchange. Hence, the study population included all companies listed in Tehran Stock Exchange, which comprises 312 views (change of auditors) have been selected as a sample for analysis during 2003-2012. In this study, the targets of change of auditor are four groups which are categorized as follows: change of auditor from Auditing Organization to auditing institutions which are members of Iranian Association of Certified Public Accountants (IACPA) & visa-a-versa, change of auditor from small sized auditing institutions which are members of Iranian Association of Certified Public Accountants (IACPA) to big ones & finally change of auditor from big auditing institutions which are members of Iranian Association of Certified Public Accountants (IACPA) to small sized ones. The relation between these changes is investigated by 1 main & 4 secondary hypothesis. The results from testing research hypotheses which have been carried out by linear regression, indicate that there is a significant relationship only between changes of auditor from Auditing Organization to auditing institutions which were members of Iranian Association of Certified Public Accountants (IACPA) & stock prices, thus all other secondary hypotheses of the research were rejected. So, given that three of the four research sub-hypotheses were rejected, the results indicate that no significant relationship between stock price & the change of auditor exists

کلمات کلیدی:

(Auditor change, stock price, auditing quality, auditing organization, auditing institutes of (IACPA

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