

## عنوان مقاله:

The relationship between Audit Quality and Firm Performance

## محل انتشار:

نهمین کنفرانس بین المللی اقتصاد و مدیریت (سال: 1395)

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## خلاصه مقاله:

Several studies have been conducted both to improve the understanding of audit quality and to determine the relationship between audit quality and other variables. One of these variables is firm performance. Therefore, it can be said that this study aims to investigate the relationship between audit quality and performance of the firms listed on Tehran Stock Exchange, so that audit quality will be studied as an external corporate governance mechanism. To achieve this goal, the influence of other variables that may affect firm performance was controlled including firm size, firm age, and financial leverage. Moreover, in order to measure firms performance, two criteria, i.e. return on assets and Tobin s Q ratio were used. The research sample included 85 firms during 2010 to 2014. Audit quality data were collected from the notes along with financial statements that are released in Codal network<sup>1</sup> together with the financial statements of firms. Furthermore, the statistical model used to test the research hypotheses included regression models based on panel data. Hypotheses testing results indicate that there is no significant relationship between audit quality and Tobin s Q ratio while there is a significant relationship between audit quality and return on assets

## کلمات کلیدی:

Agency Theory, Corporate Governance, Firm Performance, Audit Quality

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/599692>

