

عنوان مقاله:

The relationship auditor s report and the sustainability of profits for companies listed on

محل انتشار:

پنجمین کنفرانس بین المللی دستاوردهای نوین علوم انسانی و مدیریت (سال: 1395)

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خلاصه مقاله:

The main objective of this study was to investigate the relationship between the auditor s opinion and the sustainability of profits at companies listed on Tehran Stock Exchange. In other words we have tried to answer this question in this study that whether the auditor's opinion and the sustainability of profits had any effect at companies listed on Tehran stock Exchange. To answer this question a sample of 77 companies listed on the Tehran Stock Exchange, in the period from 2010 to 2014 were studied. In this study dependent variable is sustainability of profits and independent variable is the auditor's opinion and regression model at the significant level of %95 has been used. The research findings show that there is not any significant effect between the auditor's opinion and sustainability of profits in general (In other words auditor's opinion has no effect on the sustainability of corporate profits listed in the Tehran stock exchange) and also there is no significant relationships between the type of auditing, financial leverage, reporting losses, accruals, dividends and profits and the size and stability of the sample companies. Thus, we can conclude that there is no significant relationship between dependent and independent variables in this study. The research hypothesis is rejected and the results show that the auditor's opinion doesn't creates continuity and stability .of earnings among companies listed on the Tehran Stock Exchange

کلمات کلیدی:

Profit sustainability, auditor's opinion, the quality of earnings, the auditor's adjusted opinion

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