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SURVEY OF THE RELATIONSHIP BETWEEN AUDIT QUALITY AND EARNINGS QUALITY

Farshid Kheirollahi¹, *Fardin Nazari², Javad Rezaei³, Hossein Nooraei⁴ And Sajad Gholami⁵

¹ *Assistant Professor of Accounting Razi University of Kermanshah, Iran,*

² *Instructor of Islamic Azad University, Science and Research branch, Kermanshah, Iran*

³ *MA, Kermanshah Science and Research, Iran*

⁴ *Instructor of Vocational and Technical University of Eslam Abade-Gharb, Iran*

⁵ *Faculty at Azad University of Eyvane-Gharb, Iran*

**Author for Correspondence*

ABSTRACT

The aim of this study was to investigate the effect of audit quality on earnings quality of listed companies in tehran stock exchange. achieve the goals of 155 participants and 34 audit institutions over a period of 3 years from 1999 to 2010 has been studied and a model has been presented for it that in this model the dependent variable is audit quality the standard questionnaire was used to measure the four factors accounting firm size, age and experience of the audit firm, audit firm reputation against audit institutions are included claims legal and to measure the dependent variable that is quality of earnings we used of decchow and dichev model that is presented in 2002. Also, a major hypothesis and four sub- hypotheses were designed for study. For study hypothesis test a vitiate regression model with using spss software is used and finally, a general multiple regression models are presented. The results indicate that audit quality can be influenced quality profits. The relationship between audit quality and earnings quality was as a significant positive correlation. The results of this study show that firms that use of with high-quality auditors can use in the future to see its effect on the quality of their profits.

Keywords: *Audit Quality, Earnings Quality, Size Of Audit Agency, Dating Agency Audits, The Audit Firm's Reputation, And Lawsuits Against Audit Firm*

INTRODUCTION

Audit quality is an important issue in the field of auditing and capital market. In order to understand the different concepts of audit quality, various studies is conducted by researchers to further explore the relationship between the variables selected for audit quality. Since the auditing quality in action is visible difficult, research in this area has been facing many problems with (hdadi v mansori, 2008).

Increasing the quality of auditing services must be seen as one of the most important factors in the implementation of auditing operations to audit mission that is financial in the statements shape should be conducted in the highest confidence levels and users of financial statements, auditors should receive most quality services (Dashti,2010). Overall, audit objective is protecting the interests of shareholders against the distortions and errors in financial statements. Auditors to professional reputation, his professional reputation and avoid lawsuits against are trying to increase audit quality (Salat et al, 2011). In the other hand, the shareholders are the most important users of financial information in the interests that seek gain information. Earnings are a sign that cause changes in beliefs and behavior of investors. Interest quality on financial reporting can affect investor confidence in the financial markets (Sjady v mohammdy, 2010).

Therefore, one of the most important factors in determining and parameters is affecting the quality of corporate profits, earnings stability. Financial analysts and investors in determining future cash flows, earnings figures do not regard them as the sole determinant of stability and reproducibility of the profits reported is very important. They are considered to final size of benefit higher than their constituent items. Thus, if the expected future profits and dividends stability increase business investment is expected to

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increase and because managers are taken their decisions according to the profitability of the business it is likely that the investment decisions of managers, including information about earnings quality (Karimi & Sadeghi, 2012).

Financial analysts' earnings quality arises when considering the extent to which reported earnings reflect actual profits. Understanding of most of investigator of true concept of benefit is profit from ordinary operations that are replicable and sustainable in future fiscal years is causing cash flow (Sajadi & Mohammadi 2010).

Inner and Outer history of research:

Dr. Mohammad Namazi et al (2010) investigated the relationship between audit quality and earnings management of listed companies on the Stock exchange of Tehran, they used of two criteria institute size and tenure for determining quality of auditing and in order to calculate profit used of modified Jones model. In this study, 61 companies listed in Tehran Stock Exchange for the period 2001-2007 were examined. Our findings indicate that the overall state there is a positive relationship and weak between auditor size criteria (auditor reputation) and tenure and earnings management course but this relationship was not statistically significant. Nonahalnahr, et al (2010) investigated the relationship between audit quality and reliability of accruals in companies listed on the Stock Exchange of Tehran, they used of two criteria institute size and tenure for determining audit quality, statistic society of this research is listed company in Tehran stock exchange bonds and the time period 2001-2007. Result of this research show that Companies audited by auditors with higher quality than Companies audited by auditors with lower quality have more Stability coefficient, in result they have High reliability of accruals.

Tabari et al (2009) researched relationship between audit quality and earnings forecast bonds in listed companies in the Stock Exchange of Tehran in an article. Research statistic society is listed companies in Tehran stock exchange bonds during the years 2001 to 2006, Evidence shows that when firms are audited by auditors specializing in the health industry they have profit forecast predicts higher profits and fewer deviations, also the size of audit firms is inversely related to the deviation of the predicted benefits. Overall results indicate that audit quality based on auditor size and auditor industry specialization is determined is connected with exact prediction.

Karimi & Sadeghi have researched them in survey by measure earnings quality base on investment in capital assets and labor and Labor and its relation to the stability of the profits of listed companies in Tehran Stock Exchange. The population is listed companies in Tehran during the period 1999 to 2007. In other words, there is a direct relation between earnings quality and earnings stability.

Kabir et al. (2002) study examines the relationship between audit quality and earnings quality in a research. One of the major factors used to assess the sustainability of profit is profit. Their results indicate that there is a significant relationship between audit quality and earnings quality.

Yang et al. researched examine the relation between audit quality, earnings quality and cost of equity. They found that the higher the quality of the audit leads to a reduction of capital costs, also earnings quality Influence on audit quality and can reduce quality of earnings.

Piot & Jenin (2000) researched Audit quality and earnings management in France; they studied 255 participants in 1999 to 2000 and found that Firms audited by Big 5 accounting, they are faced with less earnings management and In fact, the Big 5 audit quality differences have no effect on non-profit management.

RESEARCH HYPOTHESES:

This study attempted to clarify the relationship between audit quality and earnings stability bonds in listed companies in Tehran Stock Exchange, With regard to the subject of this study has 1main hypothesis and 4 Subsidiary hypotheses as follows:

The main hypotheses:

There is a significant relationship between audit quality and corporate profits.

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Sub-hypothesis:

Hypothesis 1: There is a significant correlation between corporate profits and size of the audit firm.

Hypothesis 2: There is a significant correlation between the old audit firm and corporate profits stable.

Hypothesis 3: There is a significant correlation between audit firm reputation and stability of corporate profits.

Hypothesis 4: There is a significant correlation between Lawsuits against audit firm and stable corporate profits.

DATA COLLECTION PROCEDURES, METHODS OF RESEARCH AND STATISTICS SOCIETY:

In this study, library and field methods and the questionnaire is used for data collection. Library and Documents Studies method is used for Data collection on theoretical concepts, research and literature (Archival) explaining Literature and research history. .Since this study seeks to explain the effectiveness of the Group's information society and focuses on the relationships between variables, it is applied for research aim. Research is needed to be specific to run each sample, Based on the study of the financial years 2008 to2009 and 2010 listed companies on the Stock Exchange was studied. Due to sample size and the extent of the inconsistency between some community members, following criteria was placed for the selection of the sample and the sample systematic was chosen by elimination method.

Terms of conditions including:

- Companies that before 82010 years are listed.
- Financial year ending 20 March of each year.
- This company and the ir shares traded during the period of continuous activity are located.
- They don't be engage with specific activities such as investment companies, pension funds, endowments, businesses, insurance companies and investment banks.
- Information is available for the sample companies completely, thus firms that textile, real estate, is rubber and plastic are removed from the realm of research.
- Information related to audit quality and consistency of corporate profits is available.

Now companies which hold an eligible, removed from the sample. 155 companies were found with respect to the above restrictions, hence, all these companies were examined and no sampling was done. Should note that the auditing company to audit work undertaken in this period has also been identified and their number is 34 institutions that they are belong to certified public accountants and in some companies they are accouter of that.

DEFINITION OF VARIABLES:

Audit quality:

Potential increase in audit quality, auditors discovered accounting distortions and manipulations reported in net profit and ability and independence check is done by market. Auditing the quality of work is different and cannot be observed directly by institutions which recognized institution of higher quality. This indicates that the size, age, reputation and brand auditing can be important and discriminating criteria (Aghae & Kochaki, 1996).

Size of institution:

Iran eskaylef Institute says: Firm size is a double-edged sword. Large companies with strong internal controls, audit, auditors are complex but high fee. On the other hand, small firms pay a small fee, but the work is easier. So the size of the company could decrease and increase auditor independence (Sajadi & Ebrahimimand, 2007). Large audit firms are trying to maintain their reputation, and we certainly do not hurt the independence and credibility (Ansari et al.)

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Renowned auditing companies and auditors:

Auditor reputation can be important enough to Capital market and its participants may audit quality based on his reputation rather than its ability to detect and report errors to evaluate the significance of financial statement (Hogan, 1997). Vats & Zimeman (1986) argue that reputation, strong incentives for auditors to remain independent. But after realizing the demand for audit services and audit fees have increased and they are considered as a guarantee of his independence. Almost all research has shown that it is possible audit institutions of higher reputation and lack of independence where possible otherwise lower is exist (Sajadi & Ebrahimabnd 2007).

History of institution:

From some perspectives, experienced and well-known institutions of old (if managed properly) can better survive in the past, they have accounted for a significant portion of the market, Therefore, one of the variables as factors affecting audit quality is considered old (previous) is audit firm.

Lawsuits:

Liz & Vats (1994) have been tested rate of lawsuits against auditors as auditors from the perspective of audit quality indicators. They concluded that auditors are more exposed to legal claims under the integrated audit technology less use of technology integrated audit. Their results indicate that the use of new technology auditing improves audit quality. Client lawsuits against audit firm can endanger the reputation Institute in providing high quality services (Mehrani & Jamshidi, 2011)

Earnings stability:

Earnings quality can be divided into three levels of earnings persistence, Levels of accruals and earnings reflect economic transactions. It is assumed that company profits qualities are higher (Nikoomaram & Fathi, 2012). Earnings quality is inversely related to the level of accruals because the interest rate is higher accruals quality, reduced corporate profits. Accounting profit is the economic reports reflect actual trading as earnings quality increases (Mc nichales, 2002).

$$EPERS = b_0 + b_1SOIN + b_2AOIN + b_3FOIN + b_4LOIN$$

In the above equation:

EPERS=Stable profit

SOIN= the size of the audit firm

AOIN=Reputation of the audit firm

FOIN=Reputation of the audit firm

LOIN=Legal claims against the auditing firm

RESULTS OF REGRESSION ANALYSIS:

The first sub- hypothesis:

Testable hypothesis based on statistical models are defined as follows:

Sub- Hypothesis 1: There is relationship between the size of the audit firm and stable profits.

$$EPERS = \beta_0 + \beta_1SOIN$$

EPERS=Stable profit

SOIN= The size of the audit firm

There is no relationship between the size of the audit firm and stable profits. $H_0: \beta = 0$

There is relationship between the size of the audit firm and stable profits. $H_1: \beta \neq 0$

Table 1-1 shows the regression analysis for the first hypothesis; this table shows the correlations between variables, to investigate the correlation between variables, the Watson camera should be in the range 1.5 to 2.5 that now Watson statistic cameras currently on the table is 1.829 and it is here and can be used in a regression model to test the hypotheses.

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Table 1-1: Analysis results of Simple Linear Regression The first sub- hypothesis research

Model	The correlation coefficient R	Coefficient Of determination R ²	Adjustment coefficient R ²	Statistics F	Significant Sig	Watson statistic See far	A significant result of the model
1	0.435	0.189	0.221	5.996	0.015	1.829	It is Significant

This is illustrated in Table 1.1, whereas the F statistic show significance (sig=0.015) is lesser than agreed error ($\alpha=0.05$) so It could be argued that the 95% confidence there was a significant regression model assumes a linear relationship between audit firm size and earnings stability is confirmed. The calculated coefficient of determination equal to 0.189 that this is expressed that assuming a constant other factors 18.9% of changes in sustainability profit is explained by changes in the size of the audit firm.

Table 1-2 Results of research simple linear regression coefficients of the first sub- hypothesis

Significant test result	Significant level.	Statistic T	standardized coefficients	Non standardized coefficients		Model
			Beta	Standard deviation	Beta	
It is Significant	0.000	5.706		0.055	0.315	Constant-rate
It is Significant	0.015	2.449	0.435	0.074	0.180	size of the audit firm

In table 1-2 and according to T statistics obtained for the variable audit firm that it shows significant level 0.015 and obtained value in Beta is 0.435, with sure coefficient 95% we can say that hypothesis H₀ is rejected and hypothesis H₁ is accepted it means that there is a linear relationship between the size of the audit firm and stable profits in listed companies in Tehran Stock Exchange.

According to this hypothesis, this model can analyze the data, wrote the following:

$$EPERS = 0.315 + 0.180 SOIN$$

According to the above model benefit sustainability can be in relation to the size of companies in Tehran Stock Exchange. And when a sign is a positive coefficient that is independent of the size of the audit firm, audit firm size can have a positive effect on earnings stability.

The second sub- hypothesis:

There is a connection between the old audit firm and stable profits.

$$EPERS = B_0 + B_2AOIN$$

EPERS = profit Stability

Auditing firm antiquity

There isn't any relationship between the audit firm and corporate profits stability. H₀: $\beta = 0$

There is a relationship between the audit firm and corporate profits stability. H₁: $\beta \neq 0$

Table 1-3 Results of simple linear regression analysis, the second sub- hypothesis

Significant result of the model	Watson statistic camera	Significant level	Statistic	Adjustment factor R ²	Coefficient of determination R ²	Correlation coefficient R	Model
It is Significant	1.830	0.030	4.714	0.201	0.151	0.389	2

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Table 1-3 shows the correlation between variables, for investigate the correlation between variables the Watson camera should be in the range 1.5 to 2.5 that at this time, in above table statistics Watson camera is 1.830 and it is a good situation for testing some kind of equations for specialists and researchers.

In Table 1-3 statistic F is illustrated that significant F (sig=0.030) is lesser than accepted error ($\alpha=0.05$) so we can say with 95% sure that there was a significant regression model assumes a linear relationship between the audit firm and consistent dividend date is confirmed. The calculated coefficient of determination equal to 0.151 that is represented that with assuming a constant other factors 15.1% of changes in profit stability is explained by changes in history.

Table 1-4 Results of simple linear regression coefficients of the second sub- hypothesis

Significant result of the test	Significant level	Statistic T	Standardized coefficients	Non Standardized coefficients		Model
			Beta	Standard deviation	Beta	
It is Significant	0.002	3.111		0.085	0.264	Fixed rate
It is Significant	0.030	2.171	0.389	0.095	0.206	Auditing firm antiquity

In table 1-4 by attention to obtained T statistic for Auditing firm antiquity that show significant 0.030 and obtained value is Beta is 0.389 with Standard deviation 95% we can say that H0 hypothesis is rejected and H1 Hypothesis is accepted

it means that The audit institutions of higher antiquity, the stability of the company's profit is higher and vice versa and it can be a good situation for us to look at this process.

According to the data model, this hypothesis can thus write:

$$EPERS = 0.264 + 0.206AOIN$$

It is suitable elution in mathematics topics, when the sign is positive and the coefficient of the independent audit institution dating back to the relationship between audit institutions as a direct (positive) stable profit.

The third sub- hypothesis:

There is a known relationship between the audit firm and stable profits.

$$EPERS = B_0 + B_3FOIN$$

EPERS= profit stability

FOIN= Reputation of the audit firm

There is no known relationship between the audit firm and stable profits. $H_0: \beta = 0$

There is a known relationship between the audit firm and stable profits. $H_1: \beta \neq 0$

Table 1-5 Results of simple linear regression analysis to investigate the hypothesis of the third sub

Significant result of The model	Watson statistic camera	Significant level	F statistic	R ² Adjustment factor	R ² Coefficient of determination	Correlation coefficient R	Model
It is Significant	1.839	0.009	6.899	0.237	0.207	0.455	2

Table 1-5 shows the correlation between variables. To investigate the correlation between the Watson cameras should be in the range 1.5 to 2.5 that it is now in above table Watson view 1.839 and it is in a specific range between independent variables (Spurious correlation) and we can use of regression model.

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In table 1-5 statistic show that significant level is (sig= 0.009) lesser than accepted error level ($\alpha=0.05$), so we with 95% sure can say that the calculated coefficient of determination equal to 0.207 that this is a constant expression with other factor are 20.7% of changes in the stability of earnings is explained by changes in the accounting firm's reputation.

Table 1-6 Results of simple linear regression coefficients of the third sub- hypothesis

Significant Result Of the test	Significant level	Statistic T	Standardized coefficients	Non Standardized coefficients		Model
			Beta	Standard deviation	Beta	
It is Significant	0.000	5.904		0.053	0.312	Fixed rate
It is Significant	0.009	2.627	0.455	0.075	0.198	Auditing firm antiquity

In table 1-6 by attention to obtained T statistic for Auditing firm antiquity that show significant 0.009 and obtained value is Beta is 0.455 with Standard deviation 95% we can say that H0 hypothesis is rejected and H1 Hypothesis is accepted it means that The audit institutions of higher antiquity, the stability of the company's profit is higher and vice versa and it can be a good situation for us to look at this process.

According to the data model, this hypothesis can thus write:

$$EPERS = 0.312 + 0.198 \text{ AOIN}$$

It is suitable elution in mathematics topics, when the sign is positive and the coefficient of the independent audit institution dating back to the relationship between audit institutions as a direct (positive) stable profit.

The forth sub- hypothesis:

There is a relationship between lawsuits against audit and profit stability companies.

$$EPERS = B_0 + B_4 \text{ LOIN}$$

EPERS=profit stability

LOIN= lawsuits against audit

There isn't any relation between lawsuits against audit and profit stability. $H_0: \beta = 0$

There is a relation between lawsuits against audit and profit stability. $H_1: \beta \neq 0$

Table 1-7 result of simple linier regression analysis of forth sub- hypothesis of research

Significant result of the model	Watson statistic camera	Significant t level	F statistic	R ² Adjustment factor	coefficient of determination R ²	correlation coefficient R	Model
It is Significant	1.844	0.027	4.954	0.198	0.238	0.488	2

Table 1-7 shows the correlation between variables. To investigate the correlation between the Watson cameras should be in the range 1.5 to 2.5 that it is now in above table Watson view 1.844 and it is in a specific range between independent variables (Spurious correlation) and we can use of regression model.

In table 1-7 statistic show that significant level is (sig= 0.027) lesser than accepted error level ($\alpha=0.05$), so we with 95% sure can say that the calculated coefficient of determination equal to 0.238 that this is a constant expression with other factor are 23.8% of changes in the stability of earnings is explained by changes in the accounting firm's reputation.

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Table 1-8 Results of simple linear regression coefficients of the fourth sub- hypothesis

Significant Result of The test	Significant level	Statistic T	Standardized coefficients	Non Standardized coefficients		Model
			Beta	Standard deviation	Beta	
It is Significant	0.000	7.181		0.048	0.344	Fixed rate
It is Significant	0.027	2.226	0.488	0.074	0.165	Auditing firm antiquity

In table 1-8 by attention to obtained T statistic for Auditing firm antiquity that show significant 0.027 and obtained value is Beta is 0.488 with Standard deviation 95% we can say that H0 hypothesis is rejected and H1 Hypothesis is accepted it means there is a significant relation between lawsuits against audit and stability of the company's profit and there is a significant relation in Tehran Stock Exchange it means the amount is less than the legal claims against the auditing firm , the stability of the company's profit is higher and vice versa.

According to the above data, this hypothesis can thus write:

$$EPERS = 0.344 + 0.165 LOIN$$

According to the above model lawsuits against an audit firm in relation to sustainable profitability of listed companies in Tehran Stock Exchange, that means lawsuits against audit institutions with direct connection (positive) earnings stability

Main hypothesis test:

There is a significant relationship between audit quality and earnings stability.

There is no significant relationship between audit quality and earnings stability. $H_0: \beta = 0$

There is a significant relationship between audit quality and earnings stability. $H_1: \beta \neq 0$

Table 1-9 Results of simple linear regression analysis, the main research hypothesis

Significant result of the model	Watson statistic camera	Significant level	F statistic	R ² Adjustment factor	R ² coefficient of determination	correlation coefficient R	Model
It is Significant	1.826	0.029	4.823	0.188	0.159	0.399	Audit quality

Table 1-9 shows the correlation between variables. To investigate the correlation between the Watson cameras should be in the range 1.5 to 2.5 that it is now in above table Watson view 1.826 and it is in a specific range between independent variables (Spurious correlation) and we can use of regression model.

In table 1-9 statistic show that significant level is (sig= 0.029) lesser than accepted error level ($\alpha=0.05$), so we with 95% sure can say that the calculated coefficient of determination equal to 0.159 that this is a constant expression with other factor are 15.9% of changes in the stability of earnings is explained by changes in the accounting firm's reputation.

Table 1-10 Results of simple linear regression coefficients of the main hypotheses

Significant Result of The test	Significant level	Statistic T	Standardized coefficients	Non Standardized coefficients		Model
			Beta	Standard deviation	Beta	
It is Significant	0.000	3.538		0.078	0.277	Fixed rate
It is Significant	0.029	2.196	0.399	0.106	0.233	Auditing firm antiquity

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In table 1-10 by attention to obtained t statistic for Auditing firm antiquity that show significant 0.029 and obtained value is Beta is 0.399 with Standard deviation 95% we can say that H0 hypothesis is rejected and H1 Hypothesis is accepted it means there is a significant relation between audit and stability of the company's profit and there is a significant relation in Tehran Stock Exchange and this relation is positive it means the higher the level of audit quality , the stability of the company's profit is higher and vice versa.

The results of testing hypotheses:

Table 1-11 Results of the research sub- hypotheses

Hypotheses	Explain hypotheses	Test results
Sub 1	There is a significant relation between firm antiquity and profit stability	Accept
Sub 2	There is a significant relation between auditing firm antiquity and profit stability	Accept
Sub 3	There is a significant relation between firm antiquity fame and profit stability	Accept
Sub 4	There is a significant relation between legal claims against the auditing firm and profit stability	Accept

Table 1-12 Results of the main hypotheses

Hypotheses	Explain hypotheses	Test Results
Main	There is a significant relationship between audit quality and earnings stability	Accept

As seen in Table 1-11 and 1-12 all hypotheses are accepted it means there is a significant relationship with audit quality on earnings persistence of firms listed in Tehran Stock Exchange and there is also a relationship between all the variables and their relationship subsidiary hypothesis that are confirmed.

DISCUSSION AND CONCLUSIONS:

In today's world the importance of an independent audit of the financial system is no doubt and this may be entitled only in the context of a complete and integrated system of communication between auditors and stakeholders and interest. In previous chapter we said that Increase audit quality is a vital consideration that all experts and professionals in accounting and auditing. In this study, the dependent and independent variables, the data obtained the main hypothesis of the model is estimated in the form of one main and four sub- hypotheses. In each of these models, the coefficients, dependent and independent variables, constant, each of these coefficients is significant, the meaning of the whole model, and the coefficient of determination have checked. It can be more ignorant if accouters don't attention on it. Hence, all these companies were examined and no sampling was done. Should note that the auditing company to audit work undertaken in this period has also been identified On the other hand profit is one of the most important items of financial statement therefore, in determining the amount of profit the company in addition to the quality of earnings (underlying profit growth potential and possibilities of benefits future) should also be considered. In achieving this important will attract investors and creditors view. If see the company's earnings quality is lowering (more stable) will is more willing to invest in companies. Based on the results and achievements of research, it is recommended that we can recommend to the General Assembly that use of auditing larger, more prominent with age and more experience and a lack of legal claims or acquitted lawsuits. In order to achieve high quality of audit in Iran it is required that provide competing filed of these organization with audit institutions. Result of this

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research show that Companies audited by auditors with higher quality than Companies audited by auditors with lower quality have more Stability coefficient, in result they have High reliability of accruals. As is known, investors are only given the some properties of benefit, we recommend that the Securities and Exchange organization in order to protect the public interest and the rights of shareholders component of a comprehensive study of various aspects of the firm's earnings quality and financial reporting in various dimensional. Therefore the Stock Exchange companies will be encouraged companies that have greater stability and better profits and consider some facilities for them.

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