



Investigation of the Relationship between the Audit Committee's Specifications and the Earning Quality with the Role of Audit Quality in Centralized Firms

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Abstract

This research focuses on the relationship between the characteristics of the audit committee and the Earning Quality with the role of auditing quality moderator in the ownership companies. This is an applied research and then an event approach. The study period is from 2013 to 2017 and a sample of 140 companies listed on the Tehran Stock Exchange, which has a focus on ownership of 616 years. Also, in order to test the hypothesis, the least squares regression method was used in Eviews software. The findings of the research hypothesis test indicate that there is a positive and significant relationship between the financial leverage and growth opportunities, the financial expertise, the size and independence of the audit committee with the Earning Quality. Also, audit quality modifies the relationship between financial expertise, size, and independence of the audit committee positively and significantly. In addition, in the companies with a concentrated ownership of audit quality, the relationship between financial expertise, the size, and independence of the audit committee moderates negatively and significantly.

Keyword: Audit committee, Earning Quality, Audit quality, Ownership concentration.

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