

## **THE RELATIONSHIP BETWEEN ECONOMIC UNCERTAINTY AND ACCOUNTING QUALITY**

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### **ABSTRACT**

*The efficiency of securities markets depends on the available public information, which includes information presented in financial statements and other information disclosed by the company, which is mainly the result of managers' analysis. The first factor that all investors should consider is uncertainty. Investors buy assets with the hope that they will earn returns over the next several periods. With increasing economic policy uncertainty, many companies are making major changes to their financial reporting procedures. Accordingly, in this research, the effect of audit characteristics on the relationship between economic uncertainty and accounting quality was investigated. In this research, the number of 118 companies admitted to the Tehran Stock Exchange in the period of 2015-2020 has been examined. A panel regression model was used to test the hypotheses. The research findings show that economic uncertainty has a negative and significant effect on accounting quality. Also, size audit and audit opinion type has a negative and significant effect on the relationship between economic uncertainty and accounting quality.*

**KEYWORDS:** *Economic Uncertainty, Accounting Quality, Audit Size, Audit Opinion Type.*

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