



## **Audit Quality and Accounting Conservatism**

Nishtiman H. Mohammed<sup>a</sup> Ku Nor Izah Ku Ismail<sup>b</sup> Noor Afza Amran<sup>c</sup>

<sup>a</sup> Tunku Puteri Intan Safinaz School of Accountancy, University of Utara, Malaysia, nishtimanmohammed87@gmail.com

<sup>b</sup> Tunku Puteri Intan Safinaz School of Accountancy, University of Utara, Malaysia

<sup>c</sup> Tunku Puteri Intan Safinaz School of Accountancy, University of Utara, Malaysia

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### **Keywords**

Audit Quality,  
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### **Abstract**

This objective of this study is to examine the impact of audit quality on accounting conservatism in Turkey. Using three different measures of accounting conservatism, we report that audit quality, in terms of brand name auditor and industry specialist auditor, is positively related to conservatism. Our results hold after controlling for operating cash flow, leverage, firm age and sales growth. Overall, the evidence is consistent that accounting conservatism complements firms in the Turkish business environment that engage with high quality auditors to mitigate agency costs.

### **Jel Classification**

M40, M49.