

The relationship between corporate governance and earnings and financial management in companies listed on the Tehran Stock Exchange

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Abstract The main purpose of this study is to evaluate the effect relationship between corporate governance and earnings and financial management in firms listed in Tehran Stock Exchange. In this regard, 108 companies listed on Tehran Stock Exchange was ed and examined by using a systematic sampling method between 1387 to 1392. Accordingly, the main hypothesis was developed and by using linear regression and panel data model has been tested. Much research on the relationship between corporate governance and earnings management exists, but their relationship with financial management has little attention and tested. In this article we try to explain that benefit evaluation, affect the value of the company and on the other hand, institutional investors have considerable experience in collection and interpretation of data on corporate performance. Given that one of the main groups of users of the financial statements are shareholders, generally, it is thought that earnings management and assessment of corporate profits may lead to changing the behavior of companies and examine whether or not it is effective on financial management. Given that one of the ways that companies can adopt to develop its business, the correct choice of ways to raise financial and managerial ability and increase the company's competitive advantage. This research is according to practical purposes and we use descriptive-causal correlation method to gain this purpose. According to the results, there is no significant relationship between corporate governance and financial management.

Keywords : Key words: corporate governance, financial management, profit management

