
Corporate tax avoidance and the timeliness of annual earnings announcements

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The aim of this study is to examine the effective tax rate fluctuations Cash and cash effective tax rate on annual announcement of listed companies in Tehran Stock Exchange during the study. Therefore, this research using a variety of concepts and theories in the field of tax avoidance and Profit Concepts try to estimate the relationship between two variables in the research model. The population of the study, companies listed on the Tehran Stock Exchange during the years 1389 to 1393 respectively. The sample includes 115 companies that have features such as the availability of data released in the latest financial statements required by the Stock Exchange and others. The findings showed The effective tax rate Cash and cash tax effective rate fluctuations correlated with the annual announcement is timed.

Keywords : cash effective tax rate, fluctuations in effective tax rate cash, announcement, timed

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