

Disclosure transparency about activity in valuation allowance and reserve accounts and accruals-based earnings management

Mojgan Shakeri*,

Abstract This thesis investigated the relationship between disclosure transparency, of storage accounts, and accrual-based earnings management in listed companies in Tehran Stock Exchange 1390 until the end of the 1394's . To collect the data, for testing the hypotheses, the Kdal website , and RAH AVARD NOVIN database software, was used . To determining the statistical sample, the systematic elimination method was used, which the sample size for each year was 197company. After evaluating the independent variables and control variables, their relationship with the dependent variables were analyzed with using regression methods. It was observed that there is a significant positive relationship between disclosure transparency of, storage accounts, and accrual-based earnings management . also the secondary hypothesis which state there is a significant correlation between reserve of doubtful optional debt , and transparent disclosure of optional storage accounts was rejected. And there is a significant and negative correlation Between the transparent disclosure of optional storage accounts, and optional storage, of devaluation of inventory, . Finally we can say that, there is a significant negative relationship between the change in size of firm , and, disclosure transparency of , storage accounts, Keyword:

Keywords : disclosure Transparency of, storage accounts, the accrual-based earnings management, stock exchange market, reserve of doubtful optional debt , transparent disclosure of optional storage accounts.

[Islamic Azad University, Rasht Branch - Thesis Database](#)
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)