
Does Income Smoothing Affect the Cost of Bank Loans

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Abstract: This study investigates the link between income smoothing behavior and the cost of bank loans. Since stockholders have no access to a firm's accounting records, they depend heavily on such financial statements when making any judgments and decisions. Because of this, managers tend to report favorable accounting numbers in their financial statements. This study was conducted on companies listed on the main board of the Tehran Stock Exchange (TSE). 82 companies listed between the periods of 1384 to 1391 were ed as a sample. Data analysis was performed using software EVIEWS6. Findings is indicated a significant linear positive relationship between income smoothing behavior and the cost of bank loans.

Keywords : Keywords: Income Smoothing, Cost of Bank Loans, Total Accruals, Discretionary Accruals, Non-discretionary Accruals

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