

# **The Effect of Product Market Competition on Earnings Management of Listed Companies in Tehran Stock Exchange**

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**This Study Examines The Impact Of Product Market Competition On Earnings Management Of Listed Companies On The Stock Exchange Of Tehran. To Achieve This Goal, The Herfindahl-Hirschman Index (964) Were Considered As Criteria For The Competition While Earnings Management To Assess The Modified Jones Model (2001) Was Used. In This Study, 100 Companies Listed On Tehran Stock Exchange In The Period 1390-1394 Is ed And Multiple Linear Regression Model Was Used To Test The Hypotheses. The Results Of Herfindahl-Hirschman Index As A Benchmark Test The Hypothesis That Product Market Competition Is A Positive And Significant Impact On The Management Of Corporate Profits.**

**Keywords : Competition In The Product Market, Profit Management, Herfindahl-Hirschman Indices**

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