

# **The relationship between ownership structure and the accuracy of profit forecasts at companies listed on the Tehran Stock Exchange**

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**Prediction is an important factor at making economic decisions. Investors, creditors and managers and other people rely on economic predictions in their organization for making economic decision. If there is strong relationship between reported profit and divided profit, investors can pay attention to future profits. The main goal of this research is considering relationship between structure of ownership and accuracy of profit prediction in companies accepted at Tehran stock exchange. Statistical society of research is all companies accepted at Tehran stock exchange that 87 companies have been chosen during 2009-2014 for testing hypothesis of research. Considering relationship of independent variable on dependent variable in this research has been done by using multi-variable regression model and based on combined data. Result of research showed that there is meaningful relationship between ownership concentrations with accuracy of profit prediction. However much ownership doesn't exist between stockholders and low ownership of stockholders with accuracy of profit prediction.**

**Keywords : Key words: Ownership structure, ownership concentration, profit prediction, companies accepted at Tehran stock**

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