

The Relationship between Information Asymmetry, Capital Structure and Earnings Management in Companies in the Tehran Stock Exchange

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The main objective of this study was to investigate the relationship between information asymmetry, capital structure and earnings management in companies of Tehran Stock Exchange. In this regard 96 listed companies of Tehran that were selected by systematic elimination sampling methods, over 2011 to 2015 years examined two hypotheses. In regard to the linear regression model using panel data models tested many of asymmetry. As a result, it can be stated that the information asymmetry, there is a significant relationship capital structure and earnings management.

Keywords : earnings management, information asymmetry, capital structure

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