

# **The relationship between the two managing directors of the company on a cash basis and accrual earnings management**

Mehdi Fadaei Nejad\*, Behnam Gilani nia,

**This research survey to relationship between changes in the company's managing directors with earnings management on two based of cash and commitment. The aim of this study is review the behavior of managers when their change relative to earnings management. This research has two main hypotheses that managing director change is as the independent variable and the accrual-based earnings management and cash-based earnings management are as dependent variables. This study, in terms of classification on the basis of objective is applied and in terms of classification based on the method is descriptive. The study population consisted of companies listed on the Tehran Stock Exchange and includes all companies that during the period 2010 till 2014 in Tehran Stock Exchange were active. The sampling method in this study is systematic elimination and to test hypotheses used regression analysis. The research results show that there is a significant relationship among the independent variables and the dependent variable and research hypotheses were confirmed.**

**Keywords : Keywords: Change of Managing Director, Accrual-Based Earnings Management, Cash-Based Earnings Management**

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