

# **The Impact of Corporate Governance and Earnings Management Incentives on Tax Avoidance (Case study: Firms Listed in The Tehran Stock Exchange)**

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**Abstract** The aim of this study was to investigate the impact of corporate governance and tax avoidance motives of earnings management in firms listed in the Tehran Stock Exchange. The goal of this research is applied and the type is descriptive. In this study to measure the concentration of ownership of institutional investors on corporate governance and the independence of board members and management to assess the profit motives of Kaznyk model is used. In addition to measuring total tax avoidance of income tax expense to total profit before tax accounting has been applied. In this study of 88 companies listed in the Tehran Stock Exchange during the five-year period the years 1389 to 1393 were ed as sample. Frzyh-Hay research using linear regression models fit the data combination was tested. The results showed a significant influence on corporate governance and management incentives Hych-Gvnh profits are not tax avoidance. Finally, according to research findings presented proposals.

**Keywords :** Key words: concentration of ownership by institutional investors, independent board members, corporate governance, Kaznyk model, discretionary accruals, tax avoidance and earnings management.

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