
The impact risk management activities on earnings volatility

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The aim of this study was to investigate the effects of risk management activities in the fluctuation of interest in the Tehran Stock Exchange and the OTC is. Samples ed for analysis of the companies listed in the Tehran Stock Exchange and OTC market in the years 1390 to 1394 were ed using systematic sampling FA systems. The aim of this study is applied and descriptive correlational And to test hypotheses and panel data regression models were used. The results of the study of the research indicate that the negative correlation between the volatility of corporate profits continue to profit And a negative relationship between volatility and profit earning company. No relationship between risk management activities with fluctuations in corporate profits has been observed.

Keywords : risk management, earnings volatility, earnings persistence, accruals.

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