The role of Ownership in Earnings Quality Companies listed on the Tehran Stock Exchange

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Abstract: In this study, the role of institutional ownership and corporate earnings quality companies listed on the stock exchange will be discussed. Dependent variable and independent variable quality institutional ownership and corporate profits. The study of all companies listed on the Tehran Stock Exchange in the period between 1389 to 1393 in exchange were active investigation. So 400 was observed. and using the model outputs obtained, the research hypotheses are tested. The results showed that institutional ownership on earnings quality of listed companies in Tehran Stock Exchange effective. Corporate ownership on earnings quality of listed companies in Tehran Stock Exchange effective.

Keywords: Keywords: institutional ownership, corporate, earnings quality, Stock Exchange listed companies

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