

Investigate the relationship between earnings management, corporate governance and the relevance of accounting information value

homayoon abbaszadeh tavasooli*,seyedreza seyednezhad fahim,

The aim of this study investigates the impact of corporate governance on earnings management and evaluate effects of earnings management on value relevance. Earnings management evaluates by abnormal related party transaction. This study depends on the concepts and theory of corporate governance earnings management and Value relevance. Therefore, data were gathered 100 accepted companies in Tehran stock exchange 1389 to 1393. The results show that the negative impact between earnings management and value relevance and on the other hand negative impact between earnings management and corporate governance.

Keywords : Keywords: Earnings management, Value relevance, Corporate governance

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