

The relationship between earnings management opportunistic behavior, control mechanisms and financial distress

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Earnings management is the most important criteria for measuring and evaluating the performance of the company and managers. Reported earnings and earnings management including financial information and acts as a leading factor in the deliberations and judgments are considered Analysts. In this study, the relationship between earnings management opportunistic behavior, control mechanisms and financial distress has been paid. The study was descriptive in nature and the purpose of applied research population, companies that are listed on Tehran Stock Exchange data necessary research to be recoverable. The period of investigation 1388 to 1393, of which 109 companies. The results show that there is a significant and positive relationship opportunistic earnings management. Mechanisms to monitor and manage profit and there is a significant positive relationship between financial distress and there is a negative relationship between earnings management.

Keywords : Earnings management, Opportunistic behavior, Control mechanisms, Financial Distress

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