

Examine the effect of internal control on real activities manipulation of the listed firms in Tehran Stock Exchange

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Abstract The main purpose of the present research is to examine the effect of the weakness of internal control on the real activities manipulation in companies admitted to the Tehran Stock Exchange, which is why the research, in spite of the lack of internal control over the real activities manipulation as a variable In this regard, 145 companies listed in Tehran Stock Exchange, which were ed through systematic elimination sampling, were reviewed during 2011 to 2015. In this research linear regression model and combined data model were used. The result of the study showed that there is not a meaningful relationship between weakness of internal control and real activities manipulation. **Keywords:** internal control weakness, real activities manipulation

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