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# **The relationship between tone management and earnings management**

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Researches indicate that firms managers purposely alter reported benefits using special accounting policies ion , accounting assessments and commitment items change to reach their desired aims. Also studies have indicated that suitable inside control affects on benefit management acts by managers , therefore managers could hide benefit management behavior potentially through managing director messege and using tune management and mislead users about firm principles. At present research has studied relation between tune management and benefit management. Statistical community of this research includes all accepted firms in Tehran bonds bourse at 5 years ( 1390-1394). This research aim is practical and descriptive and correlation in method . Collected data have studied using statistical techniques and economy evaluation by Eviews9 and to test hypotheses. This research results showed that managing director tune has not much effect on firms financial act. Also considered when decreases firm financial act increases unusual positive tune observation possiblity in managing director plan. Also unusual tune in managing director letter has positive relation to unusual commitment items . Present research results could use in accepted firms in bonds bourse.

**Keywords :** tune management , benefit management , financial reports , benefit commitment items management

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