

# **Impact of research and development activities on increasing accruals-based profit management in companies admitted to Tehran Stock Exchange**

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**Abstract** The purpose of this research is to investigate the impact of research and development activities on increasing accruals-based profit management in companies admitted to the Tehran Stock Exchange. The spatial domain of the research companies accepted in the Tehran Stock Exchange and the period of its six-year period 2009 to 1393. Multivariate regression has also been used to analyze and test the research hypotheses. The present research considers and combines various arguments about the effects of research and development activities on increasing profit management, and the linear relationship between these activities and the profit management test. According to the results, there is a positive and significant relationship between research and development activities and increased earnings management based on accrual items.

**Keywords :** Keywords: Research and development activities, accrual based profit management

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