

The Relationship between Earnings Management and Corporate Performance Focusing on Family and Non-Family Firms

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Abstract The aim of this study was to investigate the relationship between earnings management and corporate performance focusing on family and non-family firms among accepted companies in the Tehran Stock Exchange. In the current study were assessed 130 companies during the years between 2011-2015 using screening sampling. In order to test the research hypotheses was used the multivariate regression analysis and the generalized least squares method. The results indicated that there is no significant difference between earnings management and corporate performance in family and non-family firms. The findings also demonstrated that the institutional ownership interactive variable has no effect in reducing earnings management in family and non-family firms. Moreover, there is no significant difference between the earnings manipulation yield variance in family and non-family firms. As well as, after risk-adjustment, no significant difference were found in manipulating earnings in family and non-family firms.

Keywords : Key Words: Return on Asset, Earnings Management, Return on Asset Risk

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