

The relationship between earnings management and earnings quality in companies that are accepted in Tehran Stock Exchange

mehdi parto*,

Abstract In this research earnings management is investigated according to four characteristics of earnings including quality of accruals, stability , predictability and smoothness. Typically opportunistic nature of interest management reduces quality of firms interest. This research is descriptive essentially and its purpose is practical . the statistical. Commonly is all the firms accept in Tehran Stock Exchange commission and during 1390 to 1394, 80 firms were ed for testing the research hypothesis . Estimating the research model was done in tableau data formats and analyzing on basis of constant impact and accidental impact model by SPSS, Eviwer software. Research finding show that there is a relationship between earning management and accruals quality of sustainability, predictability and profit margin and it causes all four characteristics of interest quality. **Key words:** Earnings Management, Accruality Quality, Persistence, Predictability, Smoothity, Tehran Stock Exchange. Mehdi Parto

Keywords : Key words: Earnings Management, Accruality Quality, Persistence, Predictability, Smoothity, Tehran Stock Exchange.

[Islamic Azad University, Rasht Branch - Thesis Database](#)
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)