

The effect of internal control on the quality of earnings, considering the life cycle perspective of companies admitted to Tehran Stock Exchange

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Abstract The main objective of this research is the effect of internal control on earnings quality based on the life cycle perspective of companies admitted to the Tehran Stock Exchange. This research is applied in terms of research orientations. The study population of this study is all companies admitted to the Tehran Stock Exchange whose financial year is due to expire in March and their information is available. To determine the samples in this research, according to the number of companies, their type of activity, their various sizes, etc., a targeted sampling method has been used, so the sample size is 86 companies. For data collection, a library method is used that includes companies accepted in Tehran Stock Exchange and the research period is 2011 to 1394. Data needed for research the Tadbirardad Database and the New Repository have been compiled. The data are analyzed using ivyz software after collection. The results indicate that internal control affects the quality of companies' profits in Tehran Stock Exchange.

Keywords : Keywords: financial performance, management control, asset management, company life

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