

# Investigating the Effect of Financial and Non-Financial Factors Affecting the Accuracy of Profit Earnings Forecasts of Managers Companies Accepted in Tehran Stock Exchange

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**Abstract:** In this investigation we examined the effects of financial and non-financial factors affecting the accuracy of profit earnings forecasts managers of companies accepted in Tehran stock exchange. In order to achieve this goal three hypotheses have been formulated. Our research sample consisted of 100 companies accepted in Tehran Stock Exchange during the period 2011 to 2015. The findings showed a significant relationship between financial and non-financial factors affecting the accuracy of manager's profit earnings forecasts. **Keywords:** Financial Factors; Non-Financial Factors; Corporate Governance; Earnings per share; Forecasted profit.

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