
Investigate the relationship between disclosure quality and earning management

Gholamreza Azizi Durei*,

A large part of the literature related to earning management was focused on why, how and Consequences the earning management was and investigating ways to control and suppress this practice has been less respected by researchers. The accounting information used by investors and creditors is very important for timely decision making. Therefore, in this paper, considering the importance of the earning management and the quality of disclosure information, the relationship between the disclosure quality and earnings management of companies accepted in Tehran Stock Exchange is examined. For this purpose, this research estimated the relationship between these two variables in the research model by use of a variety of concepts and theories in the field of disclosure quality and earning management. Test and analyze the data is done in software Eviews by use of multivariate regression model. This study by use of data 154 companies listed on Tehran Stock Exchange since the beginning of 2011 until the end of 2015, It concluded that there is no significant relationship between disclosure quality and earning management.

Keywords : disclosure quality, earning management, Accruals

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