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# **Investigating the relationship between the quality of accounting information and earnings management on both the accrual basis and the actual basis**

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**Abstract** This research explains how to assess the quality of accounting information and profit management on the basis of both accrual and real accrual. Using a statistical sample of 525 companies admitted to Tehran Stock Exchange during the years 1391 to 1395, data were obtained by Tadbir software and analyzed by Eviews software. The results of the research show that there is a meaningful relationship between real estate management and accrual-based management. As a result of increased abnormal production costs and abnormal arbitrary expense resulting real management of profits, the use of accruals accrued as other means of earnings management increased; while with increasing operating cash flow, accrual-based management was reduced Find out With these interpretations, the results of the research can be deduced that the use of both types of corporate profits is customary and companies, according to the circumstances, manipulate profits based on actual items of profit or accruals or both types of management Profits.

**Keywords :** Key word: accounting information quality, genuine profit management, accruals management

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