

Comparative Study of the Relationship Between income Smoothing and Expense Accruals and Liabilities Based on two Indicators Index Acle

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Abstract In this study, the relationship between earnings smoothing based on two accruals and IQ indicators with debt expense in companies listed in Tehran Stock Exchange was investigated. In order to answer the research question, 153 companies listed on the Tehran Stock Exchange as sample companies has been collecting data during a 5-year period 2011 to 2015. The method of this research is applied in terms of applied and descriptive-correlation type Hybrid regression models and panel data are used to test the hypotheses. The results of the research hypothesis show that there is no significant relationship between the smoothing of earnings on accruals with debt expenses in the companies admitted to Tehran Stock Exchange And the first hypothesis of the research is not accepted. There is a significant relationship between the smoothing of earnings based on the IQ index and the cost of debt in the companies admitted to Tehran Stock Exchange And the second hypothesis of the research has been accepted. In general, there is a significant difference between the smoothing of earnings on the basis of accruals and the IQ index with the cost of debt.

Keywords : Keyword: Smoothing of earnings on accruals, profit smoothing based on IQ, debt expense

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