

# **The relationship between financing decisions and types of earnings management in companies admitted to the Tehran Stock Exchange**

Milad Malekpour\*,

**In the accounting literature, research was conducted on financial leverage and profit management. The results of the research show that in the presence of financial leverage, companies tend to manipulate profits through profit management. The purpose of this study is to investigate the relationship between financial leverage and various types of earnings management. In this research, 105 companies were surveyed and the criteria for various types of earnings management include accountability management of Jones and Kotari, real profit management and overall profit management. The financial leverage is dependent on the variable as an independent variable and the types of earnings management. The results of this study, using the multivariate regression model and the panel data method, show a positive relationship between financial leverage and accrual management of earnings management. There is also a negative relationship between financial leverage and real profit management.**

**Keywords : Key words: financial leverage, accrual management, genuine profit management and overall profit management**

[Islamic Azad University, Rasht Branch - Thesis Database](#)  
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)