

The Relationship between Ownership Program and Profit Management in Companies Acquired in Tehran Stock Exchange

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Abstract The purpose of this study is to investigate the relationship between ownership and profit management in companies listed in Tehran Stock Exchange. The research sample consisted of 105 companies that were ed during the period of 1391 to 1395, and the hypothesis test was also performed using panel data using generalized least squares method. The results of the research hypothesis test show that there is a significant relationship between ownership program and earnings management based on accruals, and increasing the focus of ownership program leads to improved performance of earnings management based on accrual items and there is a significant statistical relationship Acknowledges the properties of the property program and real estate management based on real items. The relationship between the variables used to measure earnings management has been meaningful. Therefore, it can be said that the ownership program on earnings management based on accrual and actual items is related to companies listed on Tehran Stock Exchange.

Keywords : Key words: ownership plans, earnings management, accruals, real items

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