

Effectiveness of internal controls over the real earnings management to emphasize the role of the ownership structure.

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The main purpose of this study is to investigate the effect of internal controls on effective earnings management with an emphasis on the role of ownership structure. For this purpose, the effect of internal controls on effective earnings management as well as the examination of components of ownership structure including government ownership and institutional ownership on the relationship between internal controls and real income management based on multivariate linear regression model were examined. The research sample consisted of 103 companies admitted to Tehran Stock Exchange for a period of five years 2013 to 2017. The results show that there is no significant relationship between internal controls and real profit management. The results of the research show no significant effect of state ownership on the relationship between internal controls and actual profit management. Also, the results of the research show that institutional ownership does not have a moderator role on the relationship between internal controls and real profit management.

Keywords : Internal control, earning management, ownership structure, institutional ownership, government ownership.

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