

# **Investigation of Ownership Structure and Earnings Management in Managing Profits of Companies Acquired in Tehran Stock Exchange**

Masoumeh Afzali\*,

**The purpose of this study is to investigate the relationship between examining the ownership structure in manipulating profits. The research sample consisted of 135 companies that were ed during the period of 1391 to 1395 among listed companies in Tehran Stock Exchange and the hypothesis test was also performed using panel data. The results of the research hypothesis test show that helpless companies with high institutional and managerial ownership have a meaningful relationship with real profit management. Independent variable Independent property ownership has a positive and significant relationship with real estate management during the financial crisis. This means that with increasing institutional ownership during the crisis, the amount of real estate management activity increases. Independent variable of ownership of high management during the crisis period with a real profit management has a negative and significant relationship. This means that by increasing the high management ownership during the crisis, the amount of real estate management activities will be reduced.**

**Keywords : Key words: ownership structure, profit manipulation, real profit management**

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