
Investigating the Effect of Disclosure on Profit Management in Tehran Stock Exchange Companies

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Abstract The purpose of this study was to investigate the effect of discretionary disclosure on earnings management in Tehran Stock Exchange companies. The realm of this research is the Tehran Stock Exchange companies and the period of time between 1391 and 1395. By analyzing the regression coefficients, we tested the research hypotheses. Based on the systematic elimination method, 105 companies a total of 510 companies were ed as the research sample. The results of this research show that there is a significant relationship between voluntary disclosure variable and earnings management (accrual items) in Tehran Stock Exchange companies. Therefore, it can be concluded that optional disclosure has a major impact on earnings management (accruals).

Keywords : Optional disclosure - Profit management - Accruals

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