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# Effects of Key Financial Indicators on Accruals and Real Earnings management

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**Abstract** In this research, the effects of key financial indicators on earnings and real estate management have been investigated. In this research, eight hypotheses have been developed to achieve this goal. The sample includes 160 companies listed in the Tehran Stock Exchange during the period of 2012 to 2017. The method of this research is applied and descriptive-correlational in terms of its purpose. To test the hypotheses, the regression models and panel data have been used. The results of this research show that there is a significant relationship between operating cash flow ratio and earnings management based on accruals and earnings management. There is also a significant relationship between debt ratio and real income management and There is also an operating profit in the relationship between operating cash flow and effective earnings management. Key words: Accrual based profit management, Gross operating income, Operating cash flow ratio, Operating profit ratio, Debt ratio

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