

Investigating the Impact of Financial Disturbance on the Relationship Between Property Structure and Profit Management in Accepted Companies in Tehran Stock Exchange

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The purpose of this study is to investigate the effect of financial turmoil on the relationship between the property structure and profit management in companies that are accepted in the securities market. The statistical population of this study is all companies accepted in the Tehran Stock Exchange that have been active in the stock market between 2011 and 1394. In order to determine the appropriate sample size of this community, 125 companies have ed the systematic elimination method and apply sampling constraints. Also, all steps in the EViews software have been tested with panel regression test. Finally, the results showed that financial turmoil affects the relationship between managerial ownership and profit management.

Keywords : Financial turmoil, property structure, profit management

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