
Impact of Foreign Financial Activities and Risk Management on Profit Management

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In order to expand financial literature and also with the necessity of updating in today's knowledge of the world, This research studies the impact of foreign financial activities and risk management on earnings management. The issue that follows in this research is that Companies have a tendency to profit management in risky situations and attracting foreign financing Or not and They tend to increase earnings management or reduce earnings management. Because earnings management may be done using accruals or actual financial events, or both In this research we have examined both types of earnings management. In order to achieve this goal, three hypotheses are being formulated and By ing 162 companies the companies listed in the Tehran Stock Exchange for a period of 5 years, 1392 to 1396, it has been tested. The method of this research is applied and descriptive-correlational That To test the hypotheses, the regression models and panel data have been used. The results of the research hypothesis survey indicate this That There is an indirect relationship between external financial activity and risk management with the management of earnings based on accruals. Risk management does not have a significant effect on earnings based on real items.

Keywords : Profit management, foreign financial activity, risk management.

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