

The relationship between earnings management and the financial crisis on companies in the Tehran Stock Exchange

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Increased spread of economic activities and the growing complexity of on the one hand and the need for accurate information regarding the accounting and financial statement analysis and management on the other hand due to new accounting methods have been devised. One of the methods is a category called earnings management Profit .mdyryt as conscious steps to make a profit in the range of generally accepted accounting principles defined according to the desired level. Operated close to the target profit level reported earnings through accounting manipulation is performed. One of the goals is to manipulate reported earnings smoothing, thus smoothing can be part of earnings management firms Danst.az other hand increasing competition and limited access to benefits and the possibility of bankruptcy has increased. One of the ways to help investors prediction models about the overall prospects of the company, the forecasts closer to reality, the decision will be more accurate. One of the tools of bankruptcy prediction models to estimate the future state of the companies. Investors and creditors tend to predict corporate bankruptcy case of bankruptcy because they impose costs them too much. In this regard, this study examines the relationship between earnings management with the financial crisis accepted in the Stock Exchange deals . The sample consisted of 160 ed company during the years 1387 to 1392, which has been ed for screening sampling. The present method of applied research and in research methodology is descriptive-causal correlation. According to the results, there was a significant relationship between earnings management and the financial crisis.

Keywords : Profit management, financial crisis

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