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# Effect of profit management on the performance of banks

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**This research attempts to measure the effect of MacNickell accruals based on accrual-based accruals based on accruals accruals on financial performance of accepted banks in Tehran Stock Exchange. The statistical population of this study was the companies accepted in the Tehran Stock Exchange between 1387 and 1396. These samples consisted of 8 banks that have features such as availability of data, financial statements' write-downs in the years considered by the Stock Exchange, and so on. The results of the research show that McNigil's accrual-based management and accrual-based accrual accounting policies have a significant and positive effect on the financial performance of the banks admitted to the Tehran Stock Exchange. Key words: Profit Management, Mac Nichols Accruals, Accruals based on Cotari, Financial Performance of Banks**

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