

# **Investigating the Moderating Role of CEO Reward in the Relationship between Gender and Earnings Management on Accrual and Real Basis**

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**The purpose of this study is to investigate the moderating role of CEO rewards in the relationship between gender and earnings management on both accrual and actual basis. In this study, the motivation for earning management in female CEOs is examined, focusing on the amount of remuneration they received. In previous research, researchers have only examined the relationship between gender and earnings management. The sample consisted of 162 companies listed in Tehran Stock Exchange, covering a period of five years the beginning of 2013 to the end of 2016. The results show that there is no significant relationship between gender and earnings management. The results also show that CEO reward moderates the relationship between gender and actual activity-based earnings management and enhances earnings management in women.**

**Keywords : Accrual Based Earnings Management, Real Activity Based Earnings Management, Gender of Managers, Rewards**

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