

The Relationship between Weak Internal Control in Business Cycles and its Impact on Fraud in Corporate Financial Reporting

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In this study, we examine the relationship between weak internal control in business cycles and its impact on fraud in corporate financial reporting. The period of this research is 2010 to 2014. The information and data required for the research were collected using the new Rahavard software and referenced to the Tehran Stock Exchange. Finally, the data were analyzed using Eviews software. The present study consists of three hypotheses and in many hypotheses the purpose is to investigate the relationship between variables

Keywords : Tehran Stock Exchange, Fraud, Business Cycles, Internal Control, Financial Reporting.

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