

عنوان مقاله:

Institutional Ownership Structure; Mediator Role in Related Party Transactions and Corporate Profit Management

محل انتشار:

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خلاصه مقاله:

Institutional ownership is an important indicator of stock investment and can have a huge impact on the behavior and behavior of companies. In this study, the effect of institutional ownership structure on the relationship between Related Party Transactions and profit management of listed companies in Tehran Stock Exchange was investigated. The research sample was 87 companies that were selected in a systematic and purposive manner. The required data were collected from the MABNA software and analyzed using Eviews econometric software. The results indicated that the institutional ownership structure reduced the relationship between Related Party Transactions and management of profits, so that both of long-term institutional ownership and short-term institutional ownership reduced the forecast of .profit management through Related Party Transactions

کلمات کلیدی:

Institutional Ownership, Long-Term Institutional Ownership, Short-Term Institutional Ownership, Related Party Transactions, Profit Management

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