

عنوان مقاله:

Political Connection and Earnings Management Methods: Evidence from Tehran Stock Exchange

محل انتشار:

مجله بین المللی مالی و حسابداری مدیریت, دوره 5, شماره 17 (سال: 1399)

تعداد صفحات اصل مقاله: 17

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خلاصه مقاله:

Governments have always affected the economic environment as a policy maker. On the other hand, the presence of political connection as representatives of governments in companies affects their administrative and decision - making methods. Firms and managers manage them under environmental conditions by applying different approaches to earning management in order to achieve their goals. The government representatives on the board of directors are affected by applying different methods due to political and economic conditions, and thus in this study the effect of political connection on earnings management practices in Tehran stock exchange (۲۰۰۴-۲۰۱۶) has been paid in ۱۶ industry with ۲۷۱ companies. The purpose of this study is application of correlation analysis. Multivariate regression has been used to test the hypotheses. The results indicate that in the course of the study, companies have managed earning management and at the same time using more than ۷۰ % of companies using Accrual- earnings management method, there is a relationship between political connection and Real earnings management, and the change of the general level of prices and economic indicators affects the relationship. Also, Accrual- earnings management methods was independent of the political connection of companies and the effect of interaction of the general level of prices and macroeconomic indicators due to the establishment of different governments.

کلمات کلیدی:

earnings management, Political Connection, Accrual earnings management, Real Earnings Management

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