

عنوان مقاله:

Manipulation of Sales and Financing of Shareholders

محل انتشار:

دومین کنفرانس بین المللی تحقیقات پیشرفته در مدیریت و علوم انسانی (سال: 1401)

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خلاصه مقاله:

The present study aimed to investigate the relationship between sales manipulation and borrowing from shareholders. In this regard, Roychowdhury (۲۰۰۶) model was used to measure real profit management by measuring the abnormal level of sales and measure sales manipulation. The statistical population of the study included ۱۲۱ companies listed on the Tehran Stock Exchange, and the research period was ۲۰۱۱- ۲۰۱۴. The research hypotheses were tested through combined multiple regression. Findings indicated a significant negative relationship between sales manipulation and financing through stocks. In other words, financing through shareholders decreases with increasing sales manipulation and the companies with more real profit management have often high financial leverage and seek to financing through borrowing.

کلمات کلیدی:

Profit management, sales manipulation, financing, financial leverage

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