

## عنوان مقاله:

The effect of environmental structures on fraudulent financial reporting

## محل انتشار:

مجله آنالیز غیر خطی و کاربردها، دوره 12، شماره 0 (سال: 1400)

تعداد صفحات اصل مقاله: 10

## نویسندگان:

.Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran - - -

.Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran - - -

.Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran - - -

.Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran - - -

## خلاصه مقاله:

Earnings management is defined as earnings manipulation by management to achieve a part of prejudiced expected earnings. This research evaluated the effect of environmental structures on fraudulent reporting of companies by anticipating causal relationships between the structures of business environment change, long-term executive perspective, accounting experience, Organizational culture and corporate affairs, accepting prominent stakeholders, and fraudulent reporting. The population was top and middle managers and financial managers of the companies, and a standard questionnaire was used to collect data. Analyzes were based on a structural modeling approach after performing the reliability and validity tests of the sample data. The results showed that business environment changes, accounting experience, and the acceptance of prominent stakeholders negatively affected fraudulent reporting.

## کلمات کلیدی:

Environmental structures, Earnings management behavior, Fraudulent reporting

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1561414>

