

عنوان مقاله:

The impact of commercial press notifications on real earnings management

محل انتشار:

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خلاصه مقاله:

Nowadays, financial information is an important strategic tool in economic decision making and certainly, the quality of decisions depends on the accuracy, precision and timeliness of the information. The commercial press has an important role in disseminating information to market participants and affecting the financial performance of companies. From the investors' point of view, covering the news related to earnings announcements and raising capital by the commercial press is so important, because of their help to assess the future perspective of the company. In order to investigate the effect of commercial press notifications on earnings management based on accruals, the data of ۱۴۷ manufacturing companies listed on Tehran exchanges and the OTC market from ۲۰۱۱ to ۲۰۱۹ are examined and tested through panel data. The results show that there is a negative and significant relationship between raising capital and earnings announcement news coverage by the commercial press and real earnings management. However, there was no significance in examining the role of commercial press publishing in raising capital and earnings announcements on real earnings management. It was found that there is a negative and significant relationship between the creating role of the commercial press in earnings announcements and real earnings management. Also, there was no relationship between the creating role of the commercial press in raising capital and real earnings management.

کلمات کلیدی:

Commercial Press Information Creating Role, Commercial Press Dissemination Role, Capital Increase, Real Profit Management

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