

عنوان مقاله:

The Level of Conservatism and its Effect on Earnings Management of Listed Companies in Tehran Stock Exchange

محل انتشار:

مجله بین المللی مطالعات پیشرفته در علوم انسانی و اجتماعی، دوره 7، شماره 3 (سال: 1397)

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خلاصه مقاله:

The main objective of this research is the level of conservatism and its effect on earnings management of listed companies in Tehran Stock Exchange. The research methodology is a descriptive research from methodology point of view and is an analytical research. Therefore for data collection the scientific websites, journals and books related to the topic of the study will be used. The research result showed that taking note of the statistical tests for the main hypothesis we can see that there is a significant relationship between the level of conservatism and earnings management. Considering the results of the statistical test of the secondary hypothesis we can see that there is a significant relationship between the level of conservatism and discretionary accruals.

کلمات کلیدی:

Level Of Conservatism, Effect Of Earnings Management, Tehran Stock Exchange, Finance

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