

عنوان مقاله:

The effect of corporate governance system on the relationship between profit manipulation and investment behavior using the autoregressive distributional lag (ARDL) model

محل انتشار:

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خلاصه مقاله:

Capital expenditures are considered valuable and important for the success of companies; Because the state and amount of these expenses indicate the state of the company in the future. Such decisions often create major financial obligations that are related to the long-term policies and policies of organizations and the manager's decisions about the type and amount of profit manipulation. The purpose of this research is to investigate the effect of corporate governance system on profit manipulation and investment behavior. The statistical population of this research was the companies admitted to the Tehran Stock Exchange during the years ۲۰۱۵ to ۲۰۱۹. These samples included ۱۵۰ companies that have characteristics such as data availability, publication of financial statements in the desired years by the stock exchange organization, etc. The results of the research showed that there is a negative and significant relationship between profit manipulation and investment efficiency (behavior), as well as a positive and significant relationship between corporate governance and investment efficiency (behavior) in companies listed on the Tehran Stock Exchange. Also, the results showed that the corporate governance system has a significant effect on the relationship between profit management and investment efficiency (behavior) in companies listed on the Tehran Stock Exchange in a way that reduces the negative effect of profit manipulation on investment efficiency

کلمات کلیدی:

Corporate Governance, profit manipulation, Investment behavior

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