

عنوان مقاله:

Analyzing the income smoothing relationship with accounting data and the stockholders, rights of the companies listed in Tehran Stock Exchange

محل انتشار:

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خلاصه مقاله:

Income smoothing has the essential role on the stock price and the represented Information in the company's bill invoices .the income smoothing in explained as the conscious decrease of the profit vibration level as the company, income smoothing seems usual issue. The main purpose of this study in analyzing the income smoothing relationship with accounting information and the stockholders right of the companies listed in Tehran Stock Exchange. So that the sample which contains of 88 companies from 1387 to 1391 (solar years) has been selected by the systematic omission way. For calculating the income-smoothing sum of total smoothing of obligative items, changable variable of stock output as the uncertainty data criteria and for analyzing the stockholders, Rights the Results show that there is negative meaningful relationship between incomes smoothing the stock Holders rights and the income-smoothing variable is non-effective on the

کلمات کلیدی:

income smoothing, accounting data uncertainty, stockholders rights

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