

عنوان مقاله:

Profit Management, Information Uncertainty and Accounting Conservatism

محل انتشار:

دومین کنفرانس بین المللی مدیریت و علوم انسانی (سال: 1395)

تعداد صفحات اصل مقاله: 9

نویسنده:

Farshad Solgi - Master Department of Accounting, Boroujerd Branch, Islamic Azad University, Boroujerd, Iran

خلاصه مقاله:

The objective of this study is investigating the relationship between profit management and information uncertainty, and conservatism in companies in Tehran Stock Exchange. Statistical population is financial statement information of accepted companies in Tehran Stock Exchange from 2009 to 2013. In grouping on the basis of objective, this research is in the group of practicalities and in grouping on the basis of method, it is in correlation research category. Research variables include dependent and independent and control ones. Dependent variable is conservatism, independent variables are information asymmetry and profit management, and control variables are financial leverage and company size. In this study, we tested three hypotheses by multivariate regression method using SPSS software version 20. The first hypothesis in which there is a relationship between profit management and information uncertainty has been rejected. Two other ones which say there is a relationship between profit management and conservatism and there is a relationship between information uncertainty and conservatism have been accepted

کلمات کلیدی:

profit management, information uncertainty, conservatism

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