

## عنوان مقاله:

Study of Relationship Between Income Management and Ownership Structure in Petrochemical Industry

## محل انتشار:

دومین کنفرانس بین المللی حسابداری، مدیریت و نوآوری در کسب و کار (سال: 1395)

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## نویسنده:

MARYAM SADAT TABATABAEIAN - Faculty Member of Payamenoor University

## خلاصه مقاله:

Each of the groups of owners can have a great impact on the company's profit by their decisions according to the definition of agency theory. Thus, the impact of ownership structure on management decisions for profit including earnings management is of great importance and evaluating this impact can assist companies for profit optimal management. This study examines whether the difference of the companies' ownership structure has any impact on earnings management. This means that if the company owners are from different groups including government, financial institutions, banks and other companies, then how would become their earnings management? And which of these different ownership compositions are more effective? Using the results of this research, companies can undertake necessary measures in order to optimize the earnings management by clarifying the effect of stock ownership structure on earnings management. The research hypotheses were tested using univariate regression and the obtained results according to a study by Khaleghi et al, showed that there is not a significant relation between ownership structure and earnings management in petrochemical industry

## کلمات کلیدی:

Income Management, Ownership Structure, Institutional ownership, Corporate ownership, Management ownership

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/559374>

