

عنوان مقاله:

Financial Variant Application for Predicting Minor Repairs Profit Based on the Beneish Model

محل انتشار:

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خلاصه مقاله:

The aim of this study was to investigate the relationship between the financial variables to predict earnings manipulation is based on beneish. In this study, a financial data of 109 companies listed in Tehran Stock Exchange during the period 2009 to 2014 have been reviewed (654 companies - the year). To analyze the results of the study program Spss 22, Eviews 8.1 and Minitab 17.1 are used. The result in relation to the first hypothesis suggests that the proportion of daily sales in accounts receivable and income manipulation there was a significant relationship. Also according to the analysis made in connection with the second hypothesis was found that the gross profit margin and earnings manipulation there was a significant relationship. The following results associated with third hypothesis suggests that the quality of assets and earnings manipulation and there is an inverse relationship. Also according to the analysis made in connection with the fourth hypothesis was found that significant relationship between sales growth and earnings manipulation there. The results further showed it was associated with the fifth hypothesis that between manufacturing companies and service firms who manipulate their profit and there is a significant in reverse

کلمات کلیدی:

Manipulation of profit, daily sales, domestic sales of accounts receivable, asset quality

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