

عنوان مقاله:

Corporate Governance, Earnings Management and Tax Management: A Case of Iranian Manufacturing Firms in Tehran Stock Exchange

محل انتشار:

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خلاصه مقاله:

Studies on the influence of corporate governance mechanisms on firm performance often overlook the possibility that reported earnings can be misrepresented by managers in order to achieve a variety of objectives. Tax is undeniably essential for a country and also a corporation. Both parties have a similar interest of tax. For a country it is its source of income, while for a corporation tax will reduce its net income. Therefore, sometimes corporation use earnings management practice to control its income which will impacted tax in the same time. This paper examines the relationship between corporate governance on Earnings Management and Tax Management. Secondary data were extracted from annual reports of the sample firms for the period between 2010 to 2014 and univariate OLS multiple regression was used as a tool for data analysis. Our finding show that there is significant impact of corporate governance to earnings management and tax management

کلمات کلیدی:

Corporate governance, stock ownership, board committee, earnings management, Tehran Stock Exchange

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