



Investigating the relationship between earnings management, information disclosure and information asymmetry in the listed companies in Tehran Stock Exchange

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ABSTRACT

Today's companies' competitive environment in order to attract market capital is forcing managers to provide managed financial statements and this is the cause of information asymmetry in the companies. On the other hand, the disclosure of profit, which takes place as a result the type of attitude and estimating managers, corporate profits and is done in order to attract resources, somehow is led to the creation of asymmetry in the companies information. In this study was to investigating the relationship between these factors with the companies' information asymmetry in a different approach by using the spearman correlation coefficient. The results showed that the both factors of disclose and earnings management have had a significant relationship with the companies' information asymmetry.

Keyword:

*Earnings Management,
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