



of the board of directors, company size and profit management

The characteristics of the board of directors as a control tool in the company determine the power of the board of directors, so the characteristics of the board of directors are an important factor in explaining the ability of the members to perform their duties and contribute to the performance of the company. The board of directors plays an important role in profit management and can reduce manipulation and profit management. Therefore, the purpose of this research is to empirically investigate the effect of the characteristics of the board of directors on profit management. By investigating whether the size of the company moderates the relationship between the characteristics of the board of directors and earnings management, this research uses the data of 103 companies admitted to the Tehran Stock exchange for the period between 2017 and 2018. This study has used the panel data method and Eviuse 10 software for the hypothesis testing model. The findings showed that there is a positive and significant relationship between the size of the board of directors and profit management. The findings also showed that the independence of the board of directors, the gender diversity of the board of directors, and the dual role of the CEO had a negative and significant impact on profit management. In addition, the findings confirmed that firm size moderates the relationship between board size, board independence, board gender diversity, and CEO duality and earnings management. Also, disclosure quality moderates the relationship between board size, board independence, board gender diversity, and CEO duality of earnings management. The insights of this study may provide useful information to shareholders and regulators in evaluating board characteristics that reduce Provide effective profit management practices. In addition, the effectiveness of the board of directors in deterring earnings management should be evaluated according to the size of the company.