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**بررسی هموارسازی سود در شرکت‌های پذیرفته شده در  
بورس اوراق بهادار تهران**

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Email: Arefmanesh@yazduni.ac.ir

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SPSS

$$\text{Logit } P = b_0 + b_1 \text{Log}(mv) + b_2 \text{Debt/Asset}_{it} + b_3 \text{MV/BV}_{it} + b_4 \text{Returns}_{it} + b_5 \text{Bot}_{it} + b_6 \text{Abs(DA)}_{it} + \varepsilon_{it}$$

		:P
		:1-P
		:p/(1-p)
		.(
t		:Log(mv)
t	i	: Debt/Asset <sub>it</sub>
		:MV/BV <sub>it</sub>
t	i	:Returns <sub>it</sub>
		:Bot <sub>it</sub>
		:Abs(DA) <sub>it</sub>
t	i	

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H <sub>0</sub>	/	/	/	/	( ) (ROA)
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$R^2$  Nagelkerke  $R^2$ .

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Nagelkerke $R^2$	p-value		
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$$L = 0/634 - 4/527 \text{ Bot}_{it} + 4/332 \text{ DA}$$

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$$L=1/026 -5/778 \text{ Bot}_{it} + 3/108DA$$

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p-value				
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