

عنوان مقاله:

A Comparative Study of Accounting Conservatism in Private and Public Companies with Governmental and non-Governmental Ownership

محل انتشار:

مجله بین المللی مطالعات پیشرفته در علوم انسانی و اجتماعی, دوره 5, شماره 1 (سال: 1395)

تعداد صفحات اصل مقاله: 6

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خلاصه مقاله:

This study examines the impact of accounting conservatism as one of the qualitative characteristics of accounting information on the performance of companies listed on the Stock Exchange of Tehran. For this purpose, a total of ۱۲۵ companies were selected in ۲۰۰۹ to ۲۰۱۴ when yields their data were analyzed using multivariate regression model and by the observational data using fixed effects. The results of research hypothesis testing showed that conservatism and investment efficiency variables and future investment of firms studied had significant impacts.

کلمات کلیدی:

Conservatism, CO, Ltd, LLP, ownership

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<https://civilica.com/doc/1748831>

