

# **Investigate the relationship between accounting conservatism on the quality of financial information and the risk of stock collapse**

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**Conservatism is a disciplinary mechanism that controls managers profit and decreases managers power in revealing the good news and delaying the bad news. The aim of this study is to examine the impact of accounting conservatism and quality of information on the risk of falling stock prices of companies listed on Tehran Stock Exchange inspect and also the relationship between accounting conservatism and the quality of their information. Therefore, this research is using a variety of concepts and theories in the field of accounting conservatism, the quality of information and the risk of falling stock prices as well as data years 1389-1393 the firms listed in the Tehran Stock Exchange tried to estimate the relationship between the variables in the research model. The results show that conditional conservatism (both low and high) on the one hand a significant negative relationship with the risk of falling stock prices and the other hand there is a positive and significant relationship with the quality of financial information. The results of this study show that there is a significant negative relationship between the quality of financial information and the danger of falling stock prices.**

**Keywords : Accounting conservatism, conservatism, down provisional, conditional conservatism, high quality financial information, risk of falling stock**

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