

The role of accounting distortions in the relationship between accruals and future performance of listed companies in Tehran Stock Exchange

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Accrual accounting is the difference between profit and cash flow shows their companies, can influence the operating environment, as well as intentional or inadvertent errors and manipulations are estimates and as a result, users of the financial statements may doubt the quality of accruals. This is especially for institutional investors, who buy and sell large amounts of securities and pay a significant portion of their wealth in their investment company, is of paramount importance. The aim of this research is to investigate the role of accounting distortions in the relationship between accruals and future performance of listed companies in Tehran Stock Exchange that applied research sample size of 148 companies, according to the assumptions is included. Analyze data using descriptive statistics and hypothesis testing and software Eviews is done. The results obtained using two models of two sub hypothesis, demonstrated that distorted intensifier role in the relationship between accrual accounting and the company's future performance, including future operating profitability and future stock returns there.

Keywords : Accounting Distortions, Accruals, Cash Flows

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