

# **The impact of accounting information-based business intelligence on the financial performance of companies listed on the Tehran Stock Exchange**

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**Abstract** The aim of this study was to investigate the impact of accounting information-based business intelligence on the financial performance of companies listed on the Tehran Stock Exchange in which accounting information-based business intelligence is considered into four categories: communication and reasoning, analysis tools, warning and reporting system and effective decision making as the independent variable and companies financial performance with indicators of return on investment and return on equity as a dependent variable. This study was a descriptive in terms of methodology and it is a functional study in terms of objective. The study population is companies listed on the Tehran Stock Exchange in 2011-2015. In total, 67 companies were ed as sample that with distribution written questionnaires and telephone interviews, the level of business intelligence in management accounting information systems of each of the sampled economic units was measured. The sample was classified in two groups of companies with high business intelligence and low business intelligence companies. Regression model estimation of research in the form of panel data and fixed effects and random-effects model analysis has been done using software Eviews based on panel data. In testing hypotheses, significantly associated of each variables of management accounting are evaluated by measures of financial performance. The findings suggest that the relationship between return on investment and return on equity at the level of sales and cost of sold goods in high business intelligence companies is more than low business intelligence companies. This means that there is a significant positive relationship between them.

**Keywords :** Accounting information system, Business intelligence, Financial

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**performance**

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