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# **Investigating the Effect of Capital Structure, Shareholders and Firm Size on Conservatism in the Companies Accepted in Tehran Stock Exchange**

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**Conservative, high-quality reporting is an important feature in most companies use it to achieve their own quality reports. The effect of capital structure, ownership and size of conservatism using data 154 firms listed in the Tehran Stock Exchange and Multivariate regression with panel data is analyzed. In this study, two models presented in the research Beaver and Ryan (2000) and Giuli model and Hine (2000) was used to calculate conservatism. The results showed that the relationship between ownership concentration, leverage and firm size conservatism with respect to the calculation model is conservative line. The first two models, a significant correlation between conservative capital structure and financial leverage as a representative, and between conservatism and the percentage of institutional ownership, there was no relationship. In the first model, the relationship between the percentage of institutional ownership and conservatism was observed a significant inverse relationship was observed in the second model. In the first model and the second, a significant relationship between firm size and conservatism were observed.**

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**Keywords :** Keywords: conservatism, capital structure, concentration of ownership, institutional ownership, firm size

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