

effect Quality of accounting conservatism And transparency of financial information on the risk of future stock price

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Abstract: Falling stock prices is a phenomenon that generally occurs due to bubbles in the stock price and it's takes place because management practices such as delaying the bad news And speed up the release of good news, tax evasion, Continuation of projects with a negative present value and the lack of transparency of financial information. Providing partial financial data led to restrictions caused management to control opportunistic behavior . In this regard, the present study examined the relationship between conservatism in financial reporting and risk future stock price deals . In order to achieve this goal, three main hypotheses and sub-hypotheses have been developed for each main hypothesis . To test these hypotheses, a sample of listed companies on the Stock Exchange were ed during 1390-1394 . The findings show that , there is a significant relationship between conditional conservatism and future stock price crash risk. , there is a significant relationship between Unconditional conservatism And the risk of future stock price . Also the result show that there is a significant relationship between The transparency of financial information and the risk of future stock price .

Keywords : Key words: Future stock price risk, conditional conservatism, unconditional conservatism

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