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# **The Effect of the Restated Profit Accounting Conservatism by Emphasizing the Specific Features**

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**Some empirical evidence suggests that firms revise this provision to offset the negative impact of the restatement in the period after the restatement. It seems that the directors of such companies in an effort to raise the credit reports provided to the capital markets are doing. The overall goal of the research, the study of the impact of proposed revisions to the conservatism of accounting earnings of the company. This study, in terms of the purpose, function and nonprofit entities in the financial reporting behavior is taken into consideration. Also, in terms of implementation methodology, descriptive and correlational. The sample includes 166 firms listed, is that their data over 5 years (1388 to 1392) were collected and subjected to statistical analysis. The results showed that the revised offer companies benefit corporate conservatism Ghyrtjdyd provider is less. However, the degree of conservatism of companies offering renewed interest in the proposed revision to the pre-renewal period following the presentation, more. Also, according to the findings, financial leverage and firm size on the relationship between conservatism and revised offer impressive benefits.**

**Keywords : Keywords: submit revised accounting earnings, conservatism, financial leverage, firm size, the ratio of stock market value to book value of equity**

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