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# **The effect of conditional and unconditional conservatism on corporate performance management**

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**Abstract** In this study, the impact of conditional and unconditional management conservatism on firm performance was examined and Refined Economic Value Added and Qtobin was used as firm performance metrics. In order to measure conditional conservatism, we used Basu (1997) And to measure unconditional conservatism the measure of ball and others (2006) according to the Basu model was used. The research population is consisted of a sample of 98 companies listed in Tehran Stock Exchange during the period 2006 to 2015. For data analysis and testing research hypotheses, multivariate regression model was used. The results of testing hypotheses show that Conditional conservatism improved the firm performance with using both metrics of REVA and Qtobin but the effect of unconditional conservatism on firm performance was contrary to research hypotheses.

**Keywords :** Conditional Conservatism, Unconditional Conservatism, firm performance, Economic Value Added, Qtobin.

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