

---

# **Investigation of Conservatism and Financial Reporting Quality Effects On Investment Efficiency**

fataneh Shabani\*,Dr.Mehdi Zolfaghari,

**The goal of this research is to analyze the effect of Conservatism and Financial Reporting Quality to Investment Efficiency. Due to this goal , we have used a sample of 92 companies accepted companies at Tehran Stock Exchange and have analyzed the economic consequents of Conservatism and Financial Reporting Quality through data gathering of this research that are related to the years of study between 2009 and 2015. This research is made of 2 hypotheses. First, there is significant relation between Conservatism and Investment Efficiency.Second, there is significant relation between Financial Reporting Quality and Investment Efficiency. The result of first hypothesis showed that there is a reverse and significant relation between Conservatism and Investment Efficiency and the result of second hypothesis showed that there is a positive and significant relation between Financial Reporting Quality and Investment Efficiency.**

**Keywords : Key words: Conservatism - Financial Reporting Quality - Investment Efficiency**

[Islamic Azad University, Rasht Branch - Thesis Database](#)  
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)