

The relationship between social responsibility with quality of earnings and the salaries cost of stakeholders (Case companies listed on the Tehran Stock Exchange)

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The aim of this research is the study of the relationship between the influence of social accountability of companies upon the quality of profit and costs & expenses of the rights of the shareholders. In view of answering the questions of the projects four hypotheses were designed, and by choosing 145 companies the accepted companies in the Tehran stock exchange as the best & ed companies for the time period of 6 years starting the beginning of the year 1389 until the end of the year 1394, the results were collected. The methodology of the present research point of view of practical aim and is of the type of descriptive and correlational and for testing the hypotheses of the research the regression multivariate method was used which was carried out based upon of the analysis of the data of the panel. The findings of the research show that there exists a meaningful relationship between the social accountability of the companies and the quality of the profit. There is not a meaningful relationship between social accountability of the companies and reported transparency of the financial statements. Between the social accountability of the companies and reported opportunistic financial statements there exists a meaningful relationship. Consequently there exists a meaningful and positive relationship among social accountability of the companies with the cost& expenses of the shareholders and reported opportunistic financial statements, but there is not a meaningful relationship with reported transparency of the financial statements.

Keywords : Key word: The social accountability of the companies, the quality of the profit, the cost& expenses of the rights of the shareholders.

