

# **Effect of Accounting Profit Quality on Bankruptcy of Companies Accepted in Tehran Stock Exchange Based on Different Industries**

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The purpose of this study was to investigate the effect of accounting earnings quality on bankruptcy of companies admitted to Tehran Stock Exchange based on various industries. In this research, the financial information of the companies listed in the Tehran Stock Exchange has been investigated during the period 1389 to 1394. Also, the information tables of the main variables of the model and some basic information about the research model are presented in this chapter. Finally, the results of the implementation of the regression model were expressed. All tests for static compilation data model and generalized least squares estimation method, Examples of F Lieber, Hausman test and unit root test were done using Eviews8 software to test the hypotheses. In this study, we conclude that optional accruals as an indicator of the quality of profit affect bankruptcy prediction of companies based on all models.

**Keywords :** Keywords: profit quality, bankruptcy, industry, stock market, model

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