

Investigating the Relationship Between Accounting Information Quality, Governance Efficiency and ion of Investments of Companies Accepted in Tehran Stock Exchange

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The transition an underdeveloped economy to an expanded economy requires investment. Therefore, investors are looking for investment opportunities to maximize their returns. The present study evaluates the relationship between the quality of accounting information, governance efficiency and the ion of investments in listed companies in Tehran Stock Exchange. To achieve this goal, two hypotheses have been formulated. The sample includes 148 companies admitted to Tehran Stock Exchange during the period 1385 to 1394. Multivariate regression has been used to measure the variables of the research. The findings show that companies with higher accounting information quality are investing more. Also, when the external governance environment is weak, the impact of high-quality accounting information on investment choices is higher.

Keywords : Key words: Accounting Information Quality, Governance Efficiency, Investment ion.

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