

Assess the Impact of Studying Accountancy on Acting Better and Cost Efficiency of CEO's

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Abstract This study follows previous studies on the assess The Impact of Studying Accountancy on Acting Better and Cost Efficiency of CEO's. In order to examine the hypothesis using systematic elimination of 100 companies listed in Tehran Stock Exchange during the period 1390 to 1394 were evaluated. Eviews software was used to check assumptions and estimations were assessed using regression, According to the results of the model of first hypothesis, we didn't found evidence of the relationship between corporate performance with course Study of CEO's. As a result, the first and hypothesis of this study have been disapproved. However, the second and third model estimation results indicate that major and significant negative relationship with accountant CEO of a company's capital expenditure and cost efficiency. The third hypothesis was confirmed as a result of this research and also the second hypothesis was confirmed with level of 90% confident.

Keywords : Accountant CEO, Corporate performance, cost efficiency, cash flow operating activities.

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