

The Effect of Financial Reporting Quality and intensity of investment on Corporate Investment Efficiency

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In the present study, we examine the effect of financial reporting quality on the efficiency and intensity of the company's investment. The present research is applied in terms of purpose and in terms of collecting descriptive information and in terms of information analysis, it is a correlation type and the research is of an analytical type. Therefore, the purpose of this study is based on the hypothesis of considering the deviations the expected investment as instances of inefficiency of investment, including under and over investment. In this study, over investment and under investment are considered as inefficiencies of investment as well as the intensity of investment as dependent variables and financial reporting quality as an independent variable. Also, the market value to book value and firm size as control variables Are. The population and the statistical sample in this study included 99 companies listed in Tehran Stock Exchange for the period of 1395-1391 for 5 consecutive years. In order to test the research hypotheses, the regression model has been used. Data analysis was done using Eviews and minitab software. The results of fitting the regression models of research show that there is a positive and significant relationship between financial reporting quality and under investment and the relationship between financial reporting quality and over investment There is too much negative and meaningful relationship. There is also a negative and significant relationship between financial reporting quality and investment intensity.

Keywords : Financial Reporting Quality, over investment, under investment, intensity of investment

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