

The Effect of Accounting Information and Corporate Governance on the ion of Investment in Companies Acquired in Tehran Stock Exchange

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This research uses a descriptive method to investigate the effect of the quality of accounting information and corporate governance on the ion of investment in companies admitted to the Tehran Stock Exchange. In this research, the dependent variable is investment, which is calculated using the variable of operating income growth. In order to analyze the research hypotheses, 81 companies listed in the Tehran Stock Exchange were collected over a 5-year period 2011 to 1394 and combined using data models using models Regressions were tested by Eviwes8 software. The results of the analysis showed that there is a significant relationship between the quality of accounting information and investment in the company's main activity; so with attention to the coefficient sign, this relationship is negative. Also, the results showed that there is no significant relationship between the quality of accounting information and investment ion based on corporate governance.

Keywords : Key words: Accounting Information Quality, Investment, Corporate Governance

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