

Investigating the Efficiency of Intellectual Capital on the Profitability of Companies Acquired in Tehran Stock Exchange

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Financial reporting today is considered as the final result of the accounting information system for information users in the private and public sectors for providing financial and accountability, as well as the role of management, and is one of the most important issues and functions of financial management. In the competitive world, the need for creativity and innovation in products is one of the basic needs of companies. On the other hand, one of the most important features of a financial reporting system is the quality of profit, and in order to improve the efficiency of the capital market, investors and other users Financial reporting is interested in providing high-quality financial accounting information. The purpose of this research is to investigate the effect of intellectual capital efficiency on the earnings quality of companies admitted to the Tehran Stock Exchange. This research is descriptive in nature and in terms of purpose and based on the type of relationship between research variables is a correlation between research type. The statistical population of the research is all companies in the Tehran Stock Exchange during the period 1389 to 1395 (7 years period). The sampling method in this research is systematic. Required data have been extracted the stock exchange information and trading system to calculate the stock market-related variables using the stock market software (new approach). Eviews 7 software has been used to analyze the data. Excel software was also used for data sorting and sampling. The results of the research indicate that there is a significant relationship between the efficiency of intellectual capital and the earnings quality of the companies accepted in Tehran Stock Exchange. Also, a meaningful relationship There is a significant relationship between the human dimension of intellectual capital and the quality of profits of the companies accepted in the Tehran Stock Exchange. On the other hand, there is a meaningful relationship

between the structural dimension of intellectual capital and the quality of the profits of the companies admitted to the Tehran Stock Exchange. Finally, the relationship between the physical dimension of intellectual capital and the quality of corporate profits Accepted in the Tehran Stock Exchange.

Keywords : Key Words: Intellectual Capital, Earnings Quality, Tehran Stock Exchange, Performance

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