

The Role of Accounting information in profitibale and nonprofitibale Firms

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Abstract: Financial accounting information is the product of accounting companies and foreign reporting systems By which, data are audited somewhat and regularly on the financial position and performance of public corporations. The purpose of this research is to investigate the role of accounting information in profitable and loss-making companies in Tehran Stock Exchange. The sample chosen for the test is the companies listed in the Tehran Stock Exchange during the years 2011 to 2016, which were ed using systematic elimination sampling. The method of this research is applied to the purpose of the research and is descriptive correlational and Combination regression models and panel data are used to test the hypotheses. All activities related to tabling operations were performed using Excel software and then exams were tested using Eviews software. The results of the research hypothesis suggest that the information content of net profit as well as cash flows differs between profitable companies and loss-making companies, while the information content of operating profit and operating cash flow between profitable group companies and The loss group is not the same.

Keywords : Accounting information, net profit, operating profit, cash flows, operating cash flow.

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