

Investigating the relationship between the optional disclosure of information with the quality of profit and social responsibility

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Abstract The purpose of this study is to investigate the relationship between the disclosure of information and the quality of profit and social responsibility. In line with the research goal, a sample of 160 companies listed companies in Tehran Stock Exchange during the period of 2012 to 2016 was ed. In this study, to measure the disclosure of information the Jensen Index (2002) and to measure the quality of earnings, the model is used by Francis et al. (2005). In order to test the hypothesis of the research, data regression analysis using fixed effects method was used. The results of the first hypothesis showed that there is a positive relationship between the disclosure of information and the quality of corporate profits, and the increase in the disclosure of information improves the quality of corporate profits. In addition, the results of the second hypothesis test showed no significant relationship between the disclosures of information with social responsibility in companies.

Keywords : Optional Disclosure of Information, Quality of Profit, Social Responsibility.

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