
Accounting conservatism and investment efficiency

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The purpose of this thesis is to investigate the relationship between accounting conservatism and investment efficiency in order to inform managers, investors and professional accounting institutions about the conservative utility of accounting as a qualitative feature of accounting information. The statistical population of this study included 90 companies listed in the Tehran Stock Exchange for the period of 2011-2011. The method used to test the hypotheses is the combined data regression. The results of the first hypothesis test showed a positive and significant relationship between accounting conservatism and future investment in firms, so the first hypothesis of this thesis was approved. The results of the second hypothesis test showed that accounting conservatism reduces investment in companies there is excessive investment. Also, the results of the third hypothesis test showed that accounting conservatism increases the investment in companies with less investment.

Keywords : Accounting conservatism, investment efficiency, Stock Exchange Market

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