



The Relationship between conservatism and economic criteria, assessing financial performance of listed companies In Tehran Stock Exchange (2010-2014)

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ABSTRACT

Evaluating the company's performance in economic decision-making is important. There are different criteria and methods for evaluating the performance of companies. The main objective of this study was to investigate the relationship between conservatism and economic and financial measures to evaluate the performance of the company's stock. For this purpose, a sample of 87 companies listed in the Tehran Stock Exchange during the period 2010 to 2014 has been 5 years old. Conservatism is an indicator of the importance of financial reporting that over a long period accounting theory and discussed the role. To measure accounting conservatism, model and Shyvakvmar Wings (2005) and to test the hypothesis of regression models were used at a significance level of 95%. The study findings demonstrate that direct and significant correlation between conservatism and economic and financial criteria there.

Keyword:

conservatism, Return on Assets ratio Equity, Market Value Added

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