



## Investigation of impact of public ownership on the quality of benefit in the accepted firms of Tehran's securities and exchange organization

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### **ABSTRACT**

The quality of benefit depends on being useful in decision making as being related, reliability, comparability and stability. According to David Aboudi, quality of benefit, is a part of accounting profit that is sensitive about need and insight of management. Dilot & Tash argue that several factors such as liquidity, accurate measurement and variable estimates are used in evaluating of quality of benefit. This evaluation helps the user's judgment about trusting to the current income and future perspective. Using accounting principles in most of the firms leads to providing reported benefit by a range of quality of benefit instead of specified ridging. It means that the quality of benefit directly is related to cash flow and amount of current estimation of it and subjective benefit will be at least as much as benefit has low estimation or high quality, as a result it will have high quality. In addition, the best quality is obtained when the benefit has the high liquidity and low estimation. It should be noted that all criteria should be considered not only one special criterion.

### **Keyword:**

general ownership, quality of benefit, benefit management, conservatism in accounting, accruals

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