



## **Investigating the pattern of capital flow regulations, liquidity and quality of financial reporting in companies admitted to Tehran Stock Exchange**

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### **Abstract**

In this research, we investigate the pattern of capital flow regulations, liquidity and quality of financial reporting in companies admitted to Tehran Stock Exchange. This research has been investigated in a statistical sample of 84 companies from the companies admitted to Tehran Stock Exchange between 2010 and 2019. The results of this research, which have been analyzed by the panel analysis method, shows that the implementation of capital controls leads to a decrease in market liquidity, and the implementation of capital controls has a negative and significant effect on liquidity, and also in conditions of economic instability, conservative companies have less liquidity in the market. The final result of the research shows that the liquidity of companies with higher profit management in the market is more affected by the implementation of capital control.

**Key words:** capital flow regulations, liquidity, quality of financial reporting