



## **The impact of institutional investors on accounting conservatism unconditioned**

### **Abstract**

The present research project intends to examine the impact of institutional shareholders types on unconditional conservatism in accounting. The population sample for the study includes all the accepted companies in Tehran Exchange Stock during 1388 to 1392 period. The sample intended in this research includes 936 accepted business companies in Exchange Stock from which 299 are companies with active institutional ownership and 637 companies with inactive institutional property. The employed resources for the research include financial statements, daily journals, and financial reports of given companies. The resources were collected via software (Rah Avarde Novin Software) and from the official website for Tehran Exchange Stock, then, following the classification and calculation, the variables underwent the analysis process. For this to happen, the study employed descriptive statistics including mean, standard deviation as well as inferential statistics including Pearson correlation coefficient, univariate regression, and finally Dorian Watson Test. The obtained findings revealed that there was a significant and positive relationship between institutional shareholder and unconditional conservatism. In addition, the results indicated that while the relationship between active institutional shareholder and unconditional conservatism was positive and significant, the relationship between inactive institutional shareholder and unconditional conservatism was not significant and positive one.

**Keywords:** Institutional shareholders, active institutional shareholders, inactive institutional shareholders, unconditional conservatism