A STUDY ON THE LEVEL OF PERCEPTIONS ON QUALITATIVE CHARACTERISTICS INFORMATIONS FOR INVESTMENT DECISIONS ON ANNUAL REPORTS

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ABSTRACT

Many investors rely on corporate disclosure by public companies to make their investment decisions. Besides quantitative information, they are also particularly interested in their qualitative information. This study describes how investors perform analytical procedures at perception on qualitative characteristic in financial reporting. This study describes how investors perform analytical procedures at investment perception in financial reporting. I conducted an experiment in which subjects performed analytical procedures and answered the questions. This study analyzes the decision effectiveness of investors in, Tehran city. The sample respondents were selected from this city to enquire into the perceptions of respondents towards the effectiveness financial reporting in their investment decisions in view of the city having heterogeneous, economic, social and cultural environment, which represents the country adequately. The empirical results have been presented under Universal findings. The major findings were evidenced with regard to the effectiveness of financial report.