
**بررسی محتوای اطلاعاتی اقلام حسابداری مندرج در
صورت‌های مالی و ارائه مدلی جهت پیش‌بینی سود**

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Step-Wise

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:
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"F1"

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("F4"

"F3"

"F2"

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$$Y_i = \beta_0 + \beta_1 X_{1t} + \beta_2 X_{2t} + \beta_3 X_{3t} + \dots + \beta_k X_{kt} + U_t$$

X_t

β_i ()

Y_i :

()

U_i ()

P-Value) t

: (

$$H_0 : \beta = 0$$

$$H_1 : \beta \neq 0$$

:

.....

: H_0

: H_1

(P-Value) F
 R^2

(VIF)

SPSS

%

TIC

$$TIC = \sqrt{\frac{1}{n} \sum_{i=1}^n (y_{it} - \hat{y}_{it})^2}$$

$$\sqrt{\frac{1}{n} \sum_{i=1}^n (y_{it})^2}$$

i t \hat{y}_{it} y_{it}
TIC $(\hat{y}_{it} - y_{it})$ n
TIC

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) P_Value (A_R²) (R²) (R)
 P_Value (D_W) (VIF)

Model Summary		VIF	P_Value			
	Step		/	/	C.S	C
/	R	/	/	/	B2	X1
/	R2	/	/	/	B1	X2
/	A_R2	/	/	/	A2	X3
/	D.W	/	/	/	A18	X4
/	P_Value	/	/	/	B11	X5
		/	/	/	B8	X6
		/	/	/	C14	X7
		/	/	/	C5	X8

) (% , %) A_R²
 (R²

(%)

(%)

(%)%

%

R²

R2		R2								
		F4	F3	F2	F1	F4	F3	F2	F1	
		%		%	%	%				
%		%	%	%						()
%		%	%	%						
%		%		%						
%		%	%	%						
%		%		%						
%		%		%						()
%		%		%						
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%		%		%						
%		%	%	%	%					
%		%	%	%	%					

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) (%, %)

A_R²

(

()

()

R²

_____ ...

(%)
 (%) % % R^2 (%)

R2	R2							
	R2							
	F4	F3	F2	F1	F4	F3	F2	F1
%	%		%	%				
%	%	%		%				
%	%	%	%	%				
%	%			%				
%	%		%	%				
%	%			%				
%			%	%				
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%				%				
%	%		%	%				
%	%		%	%				
%	%	%	%	%				
%	%	%	%	%				

A_{R^2}

() (% %)

R^2

()

()

(%)

(%) %

%

R^2

(%)

) (% %)

A_{R^2}

(

()

R^2

()

(%)

(%) %

%

R^2

(%)

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R2		R2							
		R2				R2			
		F4	F3	F2	F1	F4	F3	F2	F1
%	%	%		%	%				
	%		%	%					
	%	%	%	%					
	%			%					
	%	%		%					
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	%		%	%	%				
%		%	%	%					

) (% %)

A_R²

_____ ...

R2	R2								
	R2				R2				
	F4	F3	F2	F1	F4	F3	F2	F1	
%	%	%	%	%					()
%	%	%	%	%					()
%	%	%	%	%					()
%	%	%	%	%					()
%	%	%	%	%					

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R^2 %

()
()

R^2 %

R^2

R^2 %

R^2

R^2

%

R²

R2				
%	%		A17	
	%		A10	()
	%		A6	
%	%		B2	
	%		B6	
	%		B16	
	%		B9	
%	%		B1	
	%		B10	
	%		B11	
	%		B5	
	%		B15	
	%		B17	
%	%		C6	
	%		C5	
	%		C26	
	%		C13	
	%		C23	
	%		C3	
	%		C17	
%	%		D16	
	%		D6	
	%		D9	
	%		D2	
	%		D5	
	%		D13	
	%		D12	
	%		D3	
	%		D17	
	%		D1	
	%		D19	
	%		D15	
	%		D4	
	%		D22	
	%		D14	
%				

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A_R²

	TIC	A_R2	R2		
4.979 - 9.626B2 - 3.048B1 + 2.757A2 - 0.787A18 + 3.776B11 + 0.801B8 + 0.479C14 - 0.23C5	,	,	,		
733C26 + 0.731B10 + 0.232D16	,	,	,		
- 0.703 - 4.209D2 + 3.686D1 + 1.266C1 + 1.027D12 - 0.298D20 + 0.808C26 - 0.196C17 - 0.197D17	,	,	,		
3.199 - 0.651D8 + 3.652D5 - 15.264D6 + 2.001D9 - 0.396D15 - 1.218B10 - 0.219C6 + 0.658B4	,	,	,		
0.334 + 2.206A10 - 1.578B16 + 1.916A17 - 0.282D5	,	,	,		
1.424 - 3.96D2 - 0.846B9 + 0.51D13 + 1.386D15	,	,	,		
- 7.809 - 1.765C5 + 1.012C3 + 1.679A5 + 9.006C8 - 1.519C9 - 0.339C20 - 0.061A6	,	,	,		
0.605 - 0.028A6 + 0.931B3 + 0.759A9 + 0.319D16 - 2.463D2 - 0.027B5 - 0.123C15 - 0.195C5	,	,	,		
1.297 - 6.335C17 + 20.215C13 + 1.28B4 - 0.907B14 - 2.41C1	,	,	,		
1.794 - 4.042D6 - 0.155C23 - 0.06D12 - 1.794B2	,	,	,		
6.333 - 11.308B11 + 3.191A6 - 1.443B6 - 21.125B7 + 2.716A14	,	,	,		

	TIC	A_R2	R2		
1.511 + 0.114D13 - 0.105B5 - 3.127B2 + 1.684D3	,	,	,		
6.341D16 - 5.113D11 + 2.418D22 + 10.216A9 - 3.225B15	,	,	,		
1.444 - 0.153D12 - 0.29D16 + 1.006B11 - 1.48B1	/	,	,		
1.714 - 5.707D6 + 2.068C11 - 0.279C4 + 0.795D5 - 0.291D16	,	,	,		
03.922A10 - 2.638B16 + 3.124A17	,	,	,		
0.498 + 4.734D16 - 3.344C17 - 2.591D11 + 1.867D14	,	,	,		
1.116 + 0.651D9 - 0.117D8 - 6.294D6 + 1.123D5	,	,	,		
- 13.955 + 2.682C6 - 12.301D5 + 42.386D3 + 7.486B1 - 0.637D15	,	,	,		
3.421 + 0.693B17 - 0.262C10 - 9.362B12 - 8.586C16 + 8.209B8 - 0.139B5 - 10.429C2	,	,	,		
2.719 - 6.48D6 - 4.224B2	,	,	,		
1.462 + 1.182D9 + 0.841D16 - 2.179B8 - 2.606A5 - 2.934B2	,	,	,		

	TIC	A_R2	R2		
1.157+ 0.255D13 - 0.229D8 - 6.104A4 + 0.948A17 + 3.183A5	'	'	'		
0.75D15 - 0.738D22 + 1.669C26 + 0.303D11	'	'	'		
7.115D1 - 7.977D3 - 0.736D9 - 0.29D15	'	'	'		
2.169 - 0.457D16 + 0.534D13 - 0.504D14 - 0.325D11 - 0.332D8 - 6.637D6 + 1.174D5 + 0.619D9	'	'	'		
0.416 + 2.955A10 - 2.065B16 + 2.456A17 - 0.415D5	'	'	'		
2.321 - 25.719D10 + 21.798D9 + 8.775D14 - 4.365D18	'	'	'		
-1.628 + 0.325D8 + 1.156D3	'	'	'		
1.221C5 - 0.486D9 + 1.09B4 + 0.28D4 - 0.099B6 - 0.282C15 - 3.042D3 - 0.048A13 + 0.052C10	'	'	'		
6.082 - 46.372D2 + 18.086D1 + 22.761D3 - 1.617D8 + 4.7D5 - 15.512D6	'	'	'		
3.842 - 11.296D6 - 0.468D16 - 0.361C12 - 7.331C2 + 1.494D9	'	'	'		
-7.15 - 1.93A6 + 0.045B6 + 26.436B7	'	'	'		

	TIC	A_R2	R2		
11.603 + 0.407D16 - 8.913B2 - 4.776B1 - 2.282B4 - 0.176B5	'	'	'		
1.061D16 + 1.008D15 - 0.821D22 + 2.479C26 - 1.324C17 - 0.477B16 - 2.231A9	'	'	'		
0.281B6 - 0.866D4 + 0.45C4 + 0.455C10 - 2.782D5 - 2.267B9	'	'	'		
5432.174D17 - 5492.881D19 + 6044.077D9 - 332.8A7 - 263.346D15 - 31.434D13 + 1131.63D22 - 567.626D10 + 6.141D12	'	'	'		
- 11.194 + 12.903C23 + 21.18B10 + 11.095B13 + 18.594B3 - 7.531A14	'	'	'		
2.853 - 9.648D2 - 0.86B9 + 0.222A12 + 0.951D9	'	'	'		
18.116 - 26.835B1 + 18.253D20 + 18.18B15	'	'	'		
-132.102 + 21.795C6 - 103.198D5 + 354.507D3 + 71.803B1 - 8.388D15 + 20.193D19 - 9.131D13	'	'	'		
5.515 - 35.332D2 + 8.542D1 - 2.08D8 + 6.103D5 - 24.015D6 + 20.846D3 + 5.803A7 - 0.39A6 + 0.295D4 - 0.318D16	'	'	'		
6.888 - 23.079D6 - 1.213D16	'	'	'		
1.693-12.671B15-5.763B4	'	'	'		

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"TIC"

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