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COMPARISON OF COMPREHENSIVE INCOME AND NET INCOME IN EVALUATING OF FIRM PERFORMANCE

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ABSTRACT

Comprehensive statement is a tool to evaluate the performance of a company as a main financial statement like income statement. The objective of this research is applied and the type of character is excellent. This study compared the performance of comprehensive income with net profit of the accepted companies in Tehran Stock Exchange deals between 2005 until 2011, correlation method is applied for the purpose of this study. The first, using Pearson correlation analysis to examine the relationship between both variables and analysts continue to use simple linear regression models were estimated and hypothesis testing. Results of hypothesis test showed that company reports comprehensive income for performance evaluation of return on equity is superior to net profit but the estimation results of models in general about the superiority of comprehensive income to net income for the assessment of company performance based on stock market prices, does not show the superiority of comprehensive income. The results show that comprehensive income and the net book value of equity and book value in relation to performance assessment based on the price of the stock market has superior.

KEYWORDS

Comprehensive Income, Net Income, Performance Assessment, Profit, Stock Returns.

INTRODUCTION

Income statement as the basis for investment decisions and other decisions. Profit is the best indicators of performance measurement and evaluation, and motivation to do more research efforts in accounting. The Financial Statements have been prepared on the historical value of many items that are potentially associated with participation in profits and losses are not reflected, reflected directly in equity and balance sheet or even cannot be measured, therefore, the financial statements less transparent, and always have been criticized. Failure to report important changes in the income statement and a direct reflection of its equity in earnings quality reduces and its role as an important input in valuation, and contracts will damage. In this regard, managers are encouraged to manage profit and makes use of misleading financial information to infer face. Zimmerman & Watts (1986), Management and Society Research Investment (1993),

Statement of Financial Accounting Concepts No. 1 in the first term comprehensive income statement concepts introduced in the No.3 was defined as follows: Change in capital (net assets) of a firm over a period of financial transactions and other events related to resource owners. Comprehensive income includes all changes in assets other than a financial investment owners and owners of the resources (Financial Accounting Standards Board, 1980- 1985).

Comprehensive income as a measure of company performance. The purpose of this publication if the company's financial performance is to expose some of the specific items to help users of financial reports to the company's performance to better assess also, comprehensive income as a basis for financial all revenues and expenses should be separately identified in the company to report. The preparation of a comprehensive income statement and profit and loss, to identify all revenues and expenses during a fiscal period. The main focus of interest expense is on the income and expenses operational. Groups using financial reports to all costs and revenues for the company's decision. Thus, as in preface to prescribed, prepared and presented as a new money as "a comprehensive income statement" it is necessary to such items include changes in equity-related the items show.

Since the comprehensive income includes all income and costs identified, both achieved and not achieved, net profit or loss for the financial period as the first item in profits and comprehensive loss is reflected. Proponents, including the general terms, the expression that comprehensive income criteria for evaluating company performance better than others provide. Because all changes in net assets the company has over a period of resource owners, covers. Proponents of the current operating profit said that net income without non-current items unusual ability to better reflect the company's future cash flow. This study compared the ability of comprehensive income and net profit for the two Fiber used in the performance of the company's performance as Learning is reflected in stock returns.

Accounting and financial reporting purposes, mainly arising from the needs information to users outside the organization. Among the elements circuit is considered important in the economies of the capital. The primary objective of reported profits, and provide useful information for those who most have a

financial interest to report. Profit as a guide payment of dividends, to measure the effectiveness of management and a means to predict and evaluating decisions about the use of capital makers, managers and analysts have been. The aim of this study comparison of comprehensive income and net income in the assessment of corporate performance .Comprehensive tool for evaluating the performance of the company's income statement that some specific items of disclosure in corporate financial performance help users of financial reports of company performance to better assess. The need for comprehensive profit and loss

Growing size and importance of financial instruments and increased reliance on the information using the standard values for the measuring instrument, was more compelling. If the financial reporting tools finance is about the identification and measurement of financial instruments it is essential to the normal value. Comprehensive income statement is a means it can help to change the conventional value of financial instruments as shown in a performance without the traditional measurement net effect. In the present study, this problem the measurements were evaluated based on the concept of comprehensive income, better measure of company performance relative to other criteria for said.

LITERATURE REVIEW AND BACKGROUND RESEARCH

Observational studies conducted between 1970 and 1990 has shown that accounting profits and content accounting standards board in statement number one focus of financial reporting, information "that the financial the transition is related to the performance standards profit and its constituent components to be supplied.

Lyndel the concept of guaranteed benefits in the form of dividends (interest) stated Hiks said that with the development of concepts and high-profit-digit person during the same period at the end of a round and taking in the first period is that welfare. In other words, the above definition, the amount and ratio of profits to maintain the property before are consumed.

The concept of comprehensive income to officially come to No. 3 concepts of financial accounting Standards Board in "Elements of Financial Institution Business" as year (1980) was introduced in statement number six concepts board element 'formulation of financial accounting standards as this statement was replaced in 1985 and financial The second statement of comprehensive income as defined in the following were:

Comprehensive income consists of changes in capital (net assets) during the course of commercial agency transactions and other events related to sources other than owners. Comprehensive income includes all changes in capital during the financial period other than an investment landowners and resource distribution between the owners.

In 130, the Board developed draft financial accounting standards proposed by the general components of comprehensive income in one or two income (If the financial performance) is reported. The profit and loss may be in the form of a new comprehensive financial, profit and the second loss is added to the statutory financial statements, or income statement is presented in the form of traditional.

Dalual et al., (1999) in a study capable of comprehensive income net profit for the company to reflect the performance of are. They had two purposes in their research.

Their main purpose was to examine the issue of whether comprehensive income to better assess the performance measure is the net profit or not. To investigate this claim, reflected in company performance stock returns examined. Another goal, of this was one of the components of a comprehensive benefit to reflect the company's profit performance will improve. Research results, evidence of the relationship between comprehensive income stock price returns and stronger than the relationship between profit net returns and stock market price is not provided. Also saw the benefits of comprehensive income future net cash flows and profit forecasts. In addition, they found that the adjusted profit buy and sell securities and the loss was not achieved, the relationship between profits and improve efficiency

Bidel and Choi (2003) in a study titled "The usefulness of comprehensive income" The benefits of comprehensive measures studied. Their research results showed that the various definitions of content, the definition of comprehensive income in accordance with statement No. 130 Financial Accounting Standards Board on the net and comprehensive income is superior. Second, separating the components of comprehensive income for the reporting decision is helpful.

Kanagartnam, Mathieu and Shhata (2008), reported the usefulness of comprehensive income the relationship between return and market value of the other components of comprehensive income to determine the amount of information that must be disclosed, in Canada in the period between 1998 and 2003 were reviewed. Their ability to predict the accumulated comprehensive income to net profit of about was studied. They were a better predictor of the net profit for the company's future performance relative to comprehensive income is accumulated.

Goncharou and Hudson (2008) comprehensive income in the Europe of the evaluation and conservative predictions .Results show proficiency in comprehensive income net of expected cash flows and as a tool to measure shareholder value.

Kobota, soda and Taka Hara (2009) in research content information on net income, comprehensive benefits and other items of comprehensive income Japanese companies looked at dummy. They concluded that the usefulness information on comprehensive income, of comprehensive income and net profit cannot prefer one over another.

Pronobis and Zalch (2010) the predictive power of profits comprehensive and specific components studied in the case of German companies .They found no evidence of superiority of power company executives predict the future of comprehensive income relative to net income. They predicted the rise to power components of total comprehensive income for the coming period, the company executive found. Their analysis shows that the components of comprehensive income, anticipated increases in power beyond a show.

Obinata Takashi (2010) in their study of the concept and profits are being examined. The results show a response to the needs accountants and intelligence analysts, the total net profit obtained based on the realization, matching and allocation, utility cash flows and comprehensive income is more than.

RESEARCH HYPOTHESES AND VARIABLES

The hypotheses of this research are:

- H₁: the linear relationship between stock returns and net profit increase is established.
- H₂: the relationship between the linear increase of the share and comprehensive income is established.
- H₃: the opening price of the shares and net profit increased linear relationship is established.
- H₄: the opening price of the equity and comprehensive income increased linear relationship is established.
- H₅: the price of the stock market has a linear relationship with net income and book value.
- H₆: the price of the stock market has a linear relationship with the comprehensive income and book value.

Independent variables included in this study, comprehensive income and net worth office and dependent variables in this study are the market value of market value of shareholders equity and stock returns.

MATERIALS AND METHODS

The objective of this research is applied and the type of character is excellent. On the other hand the analysis based on past information (statements financial companies) is done. Also, since this study is among the areas of capital market research in accounting is proved .This study uses primary data (if available funding) the library stock exchange, stock exchange official website, banks computer data (the Iranian software) and Research, Development and Islamic Studies was done RDIS site . In this study, Information relating to accepted companies Tehran Stock Exchange between 2005 was the end of 2010.

Total number of companies in the year 2005 of about 412 companies. Given that accepted companies on stock exchange and the collection of information is too difficult, so I have to determine the sample size of the stock companies were registered and only companies that meet the following conditions were chosen as examples.

1. Companies that their activities are not financial intermediation and investment.
2. Companies were active in the exchange between the 6-year periods.
3. Companies that are leading to the 19 March financial year.

4. The companies were not the losses.

Considering the above criteria, 90 companies were selected.

ANALYSIS OF DATA

The table (1) includes the mean and median central indices and indices distribution of standard deviation, and the strain variables there are various large median average of the major points the data shows, The mean values of these cases the data are distributed to the right in Otherwise it is left for distribution to the distribution of price returns equity, net income and comprehensive income and book value of the right some variables are the mean and median values close to each other, the distribution of these variables is symmetrical output variables and the logarithm of stock price relative to the symmetry properties of the symmetry properties of the normal distribution as will be discussed later. The elongation of both variables is close to normal (table1).

TABLE 1: STATISTICS

price	Mean	Median	Std.Deviation	Skewness	Kurtosis
	5356.0112	3735.5600	4641.26378	1.639	3.188
R	1.7380	1.6100	4.08030	.414	1.256
LN(price)	8.2397	8.2256	.84570	.081	-.931
COMP	428915.64	64051.50	1243091.931	5.393	33.380
NI	464848.88	68586.50	1340581.387	5.109	29.170
BV	1693.1992	1433.0000	1433.000	3.000	14.071

STUDY OF NORMALITY OF DEPENDENT VARIABLE DISTRIBUTION

Normality of dependent Variables distribution has been studied with use of the kolmogorov-smirnov test because normality of the dependent variables leads to normality of the model remainders (difference of estimated values of actual values). Then, it is necessary to control normality of the dependent variable before estimation of the parameters and adopt suitable solution for their normality (such as converting it) in case that this condition is not established.

Significance level for R in different years is higher than 0.05, therefore, null hypothesis i.e. normality of distribution is not rejected for this variable. It means that variable distribution in different industries is normal (combination of normal data is also normal) Significance level for Price in different years is lower than 0.05, therefore, null hypothesis i.e. normality of distribution is rejected for this variable. But Price logarithm in different years is normal because its significance level is higher than 0.05 (table 2).

TABLE 2: ONE SAMPLE KOLOMOGOROV – SMIRONOV TEST

Year	N	Normal Parameters(a,b)		Most Extreme Differences			Kolmogorov -Smirnov	Asymp.Sig. (2-tailed)	
		Mean	Std.Deviation	Absolute	Positive	Negative			
R	2006	2008	-1.0471	3.21838	.049	.049	-.038	.457	.985
	2007	2011	2.1344	4.19847	.076	.076	-.042	.719	.681
	2008	2011	-.0222	3.16025	.109	.065	-.109	1.036	.233
	2009	2010	3.6206	3.92990	.079	.074	-.079	.745	.636
	2010	2011	3.9324	3.32595	.086	.086	-.039	.813	.523
Price	2006	2011	5801.8124	4936.89275	.175	.175	-.155	1.661	.008
	2007	2011	5909.7862	5277.08469	.177	.177	-.165	1.678	.007
	2008	2011	5484.4930	4818.81072	.165	.156	-.165	1.566	.015
	2009	2011	4353.8642	3585.05932	.168	.168	-.153	1.595	.012
	2010	2011	5230.1001	4338.35052	.163	.163	-.161	1.544	.017
Ln(Price)	2006	2011	8.3161	.87116	.100	.071	-.100	.944	.335
	2007	2011	8.3162	.87778	.061	.061	-.056	.583	.885
	2008	2011	8.2584	.86292	.064	.064	-.058	.605	.858
	2009	2011	8.0708	.79036	.085	.085	-.053	.807	.533
	2010	2011	8.2371	.81762	.083	.083	-.081	.786	.567

LINEARITY OF SCATTER DIAGRAMS

In scatter diagrams, dependent variable has been drawn opposite to independent variables. These diagrams are used for two reasons before estimation of the model:

A-recognition of inaccessible points in data

B-Studying if linear relation is more suitable for data or nonlinear model (such as second and third degree sentence) should be used for mentioning the relation.

As shown in the following diagram, linear relation is more suitable and no inaccessible point is found in data in addition to this point.

RESULTS OF HYPOTHESES TEST

The results obtained from research hypotheses test are as follows:

H₁: there is linear incremental relationship between shares return and net profit.

In order to study relationship between NI and R, the most suitable ways is to use regression model. The hypothetical model is as follows:

$$R_{i,t} = \beta_0 + \beta_1 NI_{i,t} + \epsilon_{i,t} \tag{1}$$

The goal is to estimate parameters of β_1 and β_0 with use of the ordinary least squares method (ols) which shows values of intercept and lien slope respectively. Line slope specifies type of relation (direction and extent of relation).

At first, k-s test was performed for variables of this hypothesis and their normality was specified. In the next stage, scatter diagram of this hypothesis was presented for the model, was drawn and showed linear relationship between dependent variable of shares return and independent variable of net profit.

Null hypothesis and the opposite hypothesis are as follows;

$$\begin{cases} H_0 : \beta_1 = 0 \\ H_1 : \beta_1 \neq 0 \end{cases}$$

In table 3, regression analysis results are as follows:

TABLE 3: ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	35.794	1	35.794	2.148	.144*
Residual	7216.587	433	16.666		
Total	7252.381	434			

*Predictors :(Constant), NI ** Dependent Variable's

By performing regression analysis, value of significance level F for this model equals to 0.144 and because this value is higher than 0.05, null hypothesis is not rejected with confidence level of 95%. As result, net income coefficient in linear regression model is zero. Therefore, there is no significance model and the presented model is rejected (table 3).

TABLE 4: MODEL SUMMARY**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.070*	.005	.003	4.08246	1.600

* Predictors :(Constant), NI

** Dependent Variable: R

In this model, determination coefficient equals to 0.005 that is lower than 1% of dependent variables changes are mentioned by net income variable. Durbin-Watson statistic value is not so different from 2 (equivalent to 1.60). Values close to 2 indicate lack of correlation of the remainders which shows one of the other regression hypotheses (table 4).

TABLE 5: COEFFICIENTS*

Model	Un standardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std.Error	Beta		
1(Constant)	1.650	.207		7.971	.000
NI	2.18E-007	.000	.070	1.465	.144

* Predictors :(Constant), NI

For the model, t value has been obtained to be 1.46 for line slope; therefore, t value for this model has been included in non-rejection of null hypothesis that is the above variables are not significant. Standardized beta value for the model is 0.07(table 5).

H₂: there is linear incremental relationship between shares return and comprehensive income.

The hypothetical model is as follows:

$$R_{i,t} = \beta_0 + \beta_1 COMP_{i,t} + \epsilon_{i,t} \tag{2}$$

At first, k-s test was performed for variables of this hypothesis and their normality was specified. In the next stage, scatter diagram of this hypothesis was presented for the model, was drawn and showed linear relationship between dependent variable of shares return and independent variable of comprehensive income.

Null hypothesis and the opposite hypothesis are as follows;

$$\begin{cases} H_0 : \beta_1 = 0 \\ H_1 : \beta_1 \neq 0 \end{cases}$$

In table 6, regression analysis results are as follows:

TABLE 6: ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	46.770	1	46.770	2.810	.094*
Residual	7205.611	433	16.641		
Total	7252.381	434			

* Predictors :(Constant), COMP

** Dependent Variable: R

By performing regression analysis, value of significance level F for this model equals to 0.094 and because this value is higher than 0.05, null hypothesis is not rejected with confidence level of 95%. As result, therefore, there is no significance model and the presented model is not rejected (table 6).

TABLE 7: MODEL SUMMARY**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.080*	.006	.004	4.07935	1.599

* Predictors :(Constant), COMP

** Dependent Variable: R

In this model, determination coefficient equals to 0.006 that is lower than 1% of dependent variables changes are mentioned by comprehensive income variable (table 7). Durbin- Watson statistic value is not so different from 2 (equivalent to 1.60).

TABLE 8: COEFFICIENTS*

Model	Un standardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std.Error	Beta		
1(Constant)	1.637	.207		7.913	.000
COMP	2.70E-007	.000	.080	1.676	.094

* Dependent Variable: R

For this model, t value has been obtained to be 1.68 for line slope; therefore, t value for this model has been included in non-rejection of null hypothesis that is the above variables are not significant (this variable in confidence level of 90% is significant because statistic value is larger than 1.64). Standardized beta value for the model is 0.08(table 8).

H₃: there is linear incremental relationship between shares market and net profit.

The hypothetical model is as follows:

$$Ln Price_{i,t} = \beta_0 + \beta_1 NI_{i,t} + \epsilon_{i,t} \tag{3}$$

At first, k-s test was performed for variables of this hypothesis and their normality was specified. In the next stage, scatter diagram of this hypothesis was presented for the model, was drawn and showed linear relationship between dependent variable of share market price and independent variable of net profit.

Null hypothesis and the opposite hypothesis are as follows;

$$\begin{cases} H_0 : \beta_1 = 0 \\ H_1 : \beta_1 \neq 0 \end{cases}$$

In table 9, regression analysis results are as follows:

TABLE 9: ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	0.42	1	.042	.059	.809*
Residual	313.904	436	.720		
Total	313.946	437			

* Predictors :(Constant), NI

** Dependent Variable: Ln (Price)

Significance level F for this model equals to 0.81. This value is higher than 0.05, null hypothesis is not rejected with confidence level of 95%. As result, there is no significance model and the presented model is rejected (table 9).

TABLE 10 - MODEL SUMMARY**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.012*	.000	-.002	.84851	1.648

* Predictors :(Constant), NI

** Dependent Variable: Ln (Price)

In this model, determination coefficient equals to 0.000 that is lower than 1% of dependent variables changes are mentioned by net income variable. Durbin-Watson statistic value is equivalent to 1.65(table 10).

TABLE 11 – COEFFICIENTS*

Model	Un standardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std.Error	Beta		
1(Constant)	8.234	.043		191.861	.000
NI	7.34E-009	.000	.012	.242	.809

* Dependent Variable: Ln (Price)

For this model, t value has been obtained to be 0.24 for line slope; therefore, t value for this model has not been included in rejection zone of null hypothesis that is the above variables are not significant. Standardized beta value for the model is 0.012 (table 11).

H₄: there is linear incremental relationship between shares market price and comprehensive income.

The hypothetical model is as follows:

$$Ln Price_{i,t} = \beta_0 + \beta_1 COMP_{i,t} + \epsilon_{i,t} \tag{4}$$

At first, k-s test was performed for variables of this hypothesis and their normality was specified. In the next stage, scatter diagram of this hypothesis was presented for the model, was drawn and showed linear relationship between dependent variable of share market price and independent variable of comprehensive income.

Null hypothesis and the opposite hypothesis are as follows;

$$\begin{cases} H_0 : \beta_1 = 0 \\ H_1 : \beta_1 \neq 0 \end{cases}$$

In table12, regression analysis results are as follows:

TABLE 12 – ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.482	1	.482	.671	.413*
Residual	313.464	436	.719		
Total	313.946	437			

* Predictors :(Constant), COMP

** Dependent Variable: Ln (Price)

Value of significance level F for this model equals to 0.41. This value is higher than 0.05, null hypothesis is not rejected with confidence level of 95%. Therefore, there is no significance model and the presented model is rejected (table 12).

TABLE 13 - MODEL SUMMARY**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.039*	.002	-.001	.84791	1.646

* Predictors :(Constant), COMP

** Dependent Variable: Ln (Price)

Determination coefficient equals to 0.002 that is lower than 1% of dependent variables changes are mentioned by comprehensive income variable. Durbin-Watson statistic value is equivalent to 1.65 (table 13)

TABLE 14 – COEFFICIENTS*

Model	Un standardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std.Error	Beta		
1 (Constant)	8.226	.043		191.910	.000
COMP	2.67E-008	.000	.039	.819	.413

* Dependent Variable: Ln (Price)

For this model, t value has been obtained to be 0.82 for line slope; therefore, t value for this model has not been included in rejection zone of null hypothesis that is the above variables are not significant. Standardized beta value for the model is 0.039 (table 14).

H₅: there is linear incremental relationship between shares market price and net profit.

The hypothetical model is as follows:

$$Ln Price_{i,t} = \beta_0 + \beta_1 NI_{i,t} + \beta_2 BV_{i,t} + \epsilon_{i,t} \tag{5}$$

At first, k-s test was performed for variables of this hypothesis and their normality was specified. In the next stage, scatter diagram of this hypothesis was presented for the model and was drawn showing linear relationship between dependent variable of share market price and independent variable of net income and book value.

Null hypothesis and the opposite hypothesis are as follows;

$$\begin{cases} H_0 : \beta_1 = \beta_2 = 0 \\ H_1 : \beta_i \neq 0, i = 1,2 \end{cases}$$

In table 15, regression analysis results are as follows:

TABLE 15 – ANOVA*

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	35.774	2	17.887	27.930	.000*
Residual	277.299	433	.640		
Total	313.073	435			

* Predictors :(Constant), BV, NI

** Dependent Variable: Ln (price)

Value of significance level F for this model equals to 0.000. Because this value is lower than 0.05, there is significance model in confidence level of 95% (table 15).

TABLE 16 - MODEL SUMMARY**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.338*	.114	.110	.80026	1.659

* Predictors :(Constant), BV, NI

** Dependent Variable: Ln (Price)

Determination coefficient between the variables equals to 0.11 that is about 11% of dependent variables changes are mentioned by net income and book value variables (table 16).

TABLE 17 – COEFFICIENTS*

Model	Un standardized Coefficients		Standardized Coefficients	t	Sig.	Co linearity Statistics	
	B	Std.Error	Beta			Tolerance	VIF
1(Constant)	7.617	.091		84.000	.000		
NI	3.99E-008	2.91E-008	.062	1.372	.171	1.000	1.000
BV	3.58E-004	4.79E-005	.337	7.475	.000	1.000	1.000

* Dependent Variable: Ln (Price)

Line slopes for independent variables of net income and book value equal to 1.37 and 7.47 indicating that only book value is significant and net income is excluded from this model due to its inclusion in non-rejection zone of null hypothesis (table 17).

H₀: there is linear incremental relationship between shares market price and comprehensive income and book value.

The hypothetical model is as follows:

$$LnPrice_{i,t} = \beta_0 + \beta_1 COMP_{i,t} + \beta_2 BV_{i,t} + \epsilon_{i,t} \tag{6}$$

At first, k-s test was performed for variables of this hypothesis and their normality was specified. In the next stage, scatter diagram of this hypothesis was presented for the model and was drawn showing linear relationship between dependent variable of share market price and independent variables of comprehensive income and book value.

Null hypothesis and the opposite hypothesis are as follows;

$$\begin{cases} H_0 : \beta_1 = \beta_2 = 0 \\ H_1 : \beta_i \neq 0, i = 1,2 \end{cases}$$

In table 18, regression analysis results are as follows:

TABLE 18 – ANOVA**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	36.231	2	18.116	28.334	.000*
Residual	276.842	433	.639		
Total	313.073	435			

* Predictors :(Constant), BV, COMP

** Dependent Variable: Ln (Price)

By performing regression analysis, Value of significance level F for this model equals to 0.000. Because this value is lower than 0.05, there is significance model in confidence level of 95% (table 18).

TABLE 19- MODEL SUMMARY**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.340*	.116	.112	.79960	1.658

* Predictors :(Constant), BV, COMP ** Dependent Variable: Ln (Price)

Determination coefficient between the variables equals to 0.12 that is about 12% of dependent variables changes are mentioned by comprehensive income and book value variables. Durbin- Watson statistic value is about 1.66 (table 19).

TABLE 20 – COEFFICIENTS*

Model	Un standardized Coefficients		Standardized Coefficients	t	Sig.	Co linearity Statistics	
	B	Std.Error	Beta			Tolerance	VIF
1 (Constant)	7.612	.090		84.310	.000		
BV	3.57E-004	4.78E-005	.336	7.458	.000	1.000	1.000
COMP	6.24E-008	3.15E-008	.089	1.982	.048	1.000	1.000

* Dependent Variable: Ln (Price)

Line slopes for independent variables of comprehensive income and book value equal to 1.98 and 7.46. Therefore, value of line slope for both variables is in null hypothesis rejection zone indicating that comprehensive income and book value are significant and the above hypothesis is accepted (table 20).

MODEL VALIDITY STUDY

Validity of the estimated models is equal to establishment of the required presuppositions for estimation of the model. The most important presuppositions are:

- 1- variance match
- 2- lack of remainders correlation
- 3- linear relation and lack of inaccessible and effective points
- 4- lack of linearity between independent variables
- 5- lack of co linearity between independent variables

In this research, the premises have been studied with tests and diagnostic diagrams.

1- kolmogorov-smirnov test

2-Remainder diagram in front of the estimated values (lack of model in this diagram indicates variance match. these diagrams are given in the appendix).

3-Durbin- Watson test (values close to 2 indicate lack of correlation).

4-Scatter diagrams (these diagrams are given in the previous sections).

5-In order to study co linearity, VIF statistic has been used. If value of this statistic is lower than 10, it will indicate lack of co linearity (there should not be correlation between independent variables). Values of this statistic in multivariate model equal to 1.

DISCUSSION AND CONCLUSION

Generally, research results show that comprehensive income report for assessment of the company’s performance on the basis of shares return is preferred over net income. Models estimation results in total sample level about preference of the comprehensive income over the net income don’t show preference of the comprehensive income for assessing performance of the company on the basis of shares market price.

With regard to the fact that shares market price model can be determined by mistake due to exclusion of book value of the shareholders’ salary, therefore, we included another variable called book value in the model on the basis of shares market price. Hypotheses test results show that comprehensive income and book value of the shareholders’ salary are preferred over net income and book value for assessing performance on the basis of shares market price. Results of models estimation show that inclusion of book value as variable in the model for expressing performance of the company on the basis of share market price has improved model expression power.

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TABLE

TABLE 21 - CORRELATIONS

		R	Ln(Price)	NI	COMP	BV
R	Pearson Correlation	1	.093	.070	.080	.111*
	Sig. (2-tailed)		.050	.144	.094	.020
	N	446	446	435	435	445
Ln(Price)	Pearson Correlation	.093	1	.012	.039	.339**
	Sig. (2-tailed)	.050		.809	.0413	.000
	N	446	450	438	438	447
NI	Pearson Correlation	.070	.012	1	.977**	.002
	Sig. (2-tailed)	.144	.809		.000	.963
	N	435	438	438	438	436
COMP	Pearson Correlation	.080	0.39	.977**	1	.018
	Sig. (2-tailed)	.094	.413	.000		.701
	N	435	438	438	438	436
BV	Pearson Correlation	.111*	.339**	.002	.018	1
	Sig. (2-tailed)	.020	.000	.963	.701	
	N	445	447	436	436	447

*.Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

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