

## عنوان مقاله:

Examining the Relationship between Liquidity, Disclosure Quality, and Corporate Value

## محل انتشار:

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## خلاصه مقاله:

Abstract: Stock Exchange is one of the economic institutions of society, and its operation is one of the important indicators reflecting the social and economic conditions. Therefore, it is necessary to further our studies to raise awareness of the investors. Since disclosure, liquidity and corporate value are of interest to investors, this study examines the effect of liquidity on disclosure quality on the one hand, and the effect of disclosure quality on the corporate value on the other hand to promote knowledge and awareness of stock exchange activities in their decisions. For this purpose, the financial information of companies listed in Tehran Stock Exchange was studied during 2008-2010. The multivariate regression analysis using panel data is applied to test research hypotheses. The results of examining relationship between liquidity and disclosure quality supports multi-dimensionality of liquidity, and examining relationship between disclosure quality and corporate value shows a significant positive correlation .between these two variables

**کلمات کلیدی:** Liquidity, Disclosure Quality, Corporate Value

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