

عنوان مقاله:

Joint Effect of Brand Value and Advertising on Operating Cash Flows in the Automotive and Components Manufacturing Companies

محل انتشار:

مجله علمی حسابداری و تحقیقات اقتصاد, دوره 6, شماره 2 (سال: 1395)

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خلاصه مقاله:

According to the fact that most advertising and marketing costs are not measurable through financial performance, for this reason, understanding dedicated brand value and the consequences of advertisement are so important to focus on investing in branding and marketing. This quantitativeresearch sought to understand the common effect of brand value and cost of advertising on financial performance (Operating cash flows) companies in the automotive and components construction. Thetheoretical framework of the resource considers resource-based view and expresses intangible assets of acompany has a positive relationship with keeping the company competitive advantage. The key researchquestion includes the joint effect of brand value and cost of advertising on operating cash flows. Information about the research project is including the cost of advertising and brand value of 5companies listed in Tehran Stock Exchange from 2006 to 2015, as well as information related tooperating cash flows has been extracted from the financial statements. The results of this study indicated that the dependent variable (Operating cash flows) and the .joint effect of brand and advertising arerelated

كلمات كليدى:

Brand Value, Operating Cash Flows, Resource-Based View

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