

عنوان مقاله:

The Effect of the Sale of the Company to Disclose Bad News for Companies at Different Levels of Activity Ratios

محل انتشار:

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خلاصه مقاله:

Companies must publish financial reports on time. When market information is more important and this information is used to shape more effective decision-making. Although most companies, financial reports required by the authorities at intervals determined. Speak but at the same time, it can be claimed that the delay in publishing the financial reports of a company to another company, the difference is significant. The statistical sample included ۱۱۶ companies in Tehran Stock Exchange during the years ۲۰۱۰ to ۲۰۱۴. In this study, the hypothesis of linear regression was used. Software to analyse data and test hypotheses have been used. Eviews results. The research suggests that the company's sales on the disclosure of bad news affects companies as well as participate in interactive sales ratio of sales to working capital, fixed assets is effective.

کلمات کلیدی:

Fixed assets, Disclosure of bad news, Return on assets

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