

## عنوان مقاله:

The Different Role of Mental Accounting on Optimal Portfolio Based on Speculative Bubble

## محل انتشار:

مجله بین المللی مالی و حسابداری مدیریت, دوره 5, شماره 19 (سال: 1399)

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## خلاصه مقاله:

The aim of the study " The Different Role of Mental Accounting on Optimal Portfolio Based on Speculative Bubble on companies listed in the Tehran Stock Exchange" is the ۱۰-year study period listed in the Tehran Stock Exchange during ۲۰۰۸-۲۰۱۷ were analyzed. The data of ۱۱۰ firms were analyzed by using statistical softwares including Matlab, spss, Eviews and Lingo in the studied years. In this research, mental accounting is based on Fernandez, The speculative bubble based on the gilium pattern are used as a risk measurement indicator. The result of testing the above hypotheses showed that for the calculated returns because it is greater than the error level, the hypothesis of equality of the average returns of the portfolios is not rejected. In terms of speculation bubble (subject to speculation) based on subjective accounting there is no significant difference and efficiency based on standard deviation index is not higher. The result of the statistical test of these hypotheses shows that the significance value for the calculated returns is greater than the error level, the hypothesis of mean inequality of portfolio returns (research hypothesis) is rejected and .in other words the speculative bubble portfolio returns (greater than Portfolio returns are not without bubbles

## کلمات کلیدی:

Speculativem, bubble, Mental, accounting

## لینک ثابت مقاله در پایگاه سیویلیکا:

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