عنوان مقاله:

Artificial Intelligence Approach Analyzing Management Ability Based on Accounting and Corporate Governance Criteria

نویسندگان:

Seyed Mostafa Shahsahebi - Ph.D. Student of Accounting, South Tehran Branch, Islamic Azad University, Tehran, Iran.

Roya Darabi - Associate Professor, Department of Accounting, South Tehran Branch, Islamic Azad University, Tehran, Iran

mohsen hamidian - Assistant Professor, Department of Accounting, South Tehran Branch, Islamic Azad University, Tehran, Iran.

خلاصه مقاله:

The aim of this research is the analysis of management ability using accounting and corporate governance criteria and also artificial intelligence. The primary independent variables in this study include regulatory variables (characteristics of corporate governance and audit committee) and accounting variables (performance and risk criteria). We took advantage of Demirjian index to measure management ability. The empirical findings Of ۱۷۸ companies listed in Tehran Stock Exchange from ۲۰۱۱ to ۲۰۱۷ indicate that using least angle regression approach, systematic risk variables, management alteration, ownership concentration, financial expertise of the audit committee members and stock returns have a higher power explaining management ability. Analyzing these results, we can say that economic, political and regulatory issues can further affect management ability to measure their performance. Also among other results obtained here we can mention that in management and accounting, to explain and predict continuous financial variables such as management ability, we can take advantage of Fourier online gradient descent approach that has high predictive power.

کلمات کلیدی:

Management Ability, Accounting Variables and Corporate Governance, Artificial Intelligence Algorithm

لینک ثابت مقاله در پایگاه سیویلیکا:

https://civilica.com/doc/1327686