

## عنوان مقاله:

Assessing corporate governance in lack of assurance conditions by using Fuzzy logics

## محل انتشار:

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## خلاصه مقاله:

Corporate governance has changed into a very crucial investment decision making element for investors. The amount of investors' investment increases as much as the observing of corporate governance principles increase. Thus, companies' ranking regarding corporate governance can present valuable information for users. Corporate governance criterion is a criterion through which the amount of observing the principles of corporate governance by the companies is shown. The existence of this criterion besides company rankings can be effective for investors, auditors and the public to judge about these companies. So in this paper we will try to propose our new criterion entitled: "Fuzzy corporate governance criterion" and its fundamental concepts based on fuzzy logical theory. The methodology based on fuzzy logical theory has improved and developed inexact and vague estimates of traditional assessment methods. This methodology has presented a new type of corporate governance (CG) criterion called Fuzzy corporate governance (FCG). Transparency and disclosure, ownership structure, board of directors' structure and owners' equity are among key variables in corporate governance which have been unified in fuzzy model in this research to gain an acceptable criterion for assessing corporate governance

## کلمات کلیدی:

corporate governance, fuzzy logic, transparency and disclosure, board of directors' structure, ownership structure, owners' equity

## لینک ثابت مقاله در پایگاه سیویلیکا:

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