

عنوان مقاله:

Presenting a financial reporting model for companies focusing on market value and accounting value

محل انتشار:

مجله آنالیز غیر خطی و کاربردها، دوره 14، شماره 1 (سال: 1402)

تعداد صفحات اصل مقاله: 13

نویسندگان:

Mohammad Mirdarivandi - *Department of Accounting, Central Tehran Branch, Islamic Azad University, Tehran, Iran*

Gholamreza Farsad Amanollahi - *Department of Accounting, Central Tehran Branch, Islamic Azad University, Tehran, Iran*

Ali Mogheri - *Department of Accounting, Science and Research Branch, Islamic Azad University, Tehran, Iran*

Amir Reza Keyghobadi - *Department of Accounting, Central Tehran Branch, Islamic Azad University, Tehran, Iran*

خلاصه مقاله:

Financial reporting is the end product of the financial accounting process, providing financial information to various users, both internal and external users from business unit, in the form of accounting reports. According to this fact that the financial reports and book (accounting) value of companies have played a significant role in the life of different groups, today it is more important to pay attention to issues related to honest, relevant, reliable and transparent financial reporting. Therefore, according to its importance, in this paper we study the financial reporting of companies by focusing on the market value of companies and accounting value in inflationary conditions. For this, the information of the member companies of the stock exchange over a ten-year period ۲۰۰۹-۲۰۲۰ are collected, then the hypotheses are tested after performing the necessary statistical tests using linear regression by Eviews ۱۰ and SPSS ۲۶ software. In this research, multivariate regression method is used as a statistical method. The results indicate that there is no significant relationship between the quality of accruals and cash flow with the accounting value of companies in inflation condition, but there is a significant relationship between total assets and net income with the accounting value of companies in inflation conditions. Also, there is no significant relationship between the quality of accruals, cash flow and net income with the market value of companies in inflationary conditions, however, there is a significant relationship between total assets and accounting value of companies in inflationary conditions.

کلمات کلیدی:

financial reporting, accounting value, market value of companies

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1740045>



