عنوان مقاله:

Investigating the relationship between comparability of financial statements and cash retention of pharmaceutical companies admitted to the Tehran Stock Exchange using the TOPSIS method and data coverage analysis.

محل انتشار:

شانزدهمین کنفرانس ملی اقتصاد، مدیریت و حسابداری (سال: 1402)

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نویسنده:

Farshad GANJI - *Corresponding author: Business-Accounting and Finance Ph.D. (C) The student in the Institute of Social Sciences, University of İstanbul Arel, Istanbul, Turkey*

خلاصه مقاله:

Recent studies on comparability show that the comparability of a company's financial report can reduce users' costs for acquisition and processing and increase the quality of financial information. The purpose of this research is to investigate the relationship between the ability to compare financial statements and keep cash in the company, on the one hand, to cover this demand and on the other hand, to be able to succeed in the profitability of their business. The purpose of this research is to measure and rank ۳۵ companies. Pharmaceuticals accepted in the stock market using data coverage analysis method in the period of ۲۰۱۵-۲۰۲۲. In this research, the input and output variables were first weighted using TOPSIS, and then the efficiency of pharmaceutical companies active in the Tehran Stock Exchange was determined using data overlay analysis. They were measured and then ranked using TOPSIS method. Performance indicators, which include ۳ inputs and ۳ outputs, form the core of the mentioned technique. The results show that the efficiency score of the companies admitted to the stock exchange was calculated using the method of data coverage analysis for the period under review, thus the companies that had an efficiency score of one in each period under review are considered efficient companies and The rest of the companies with a score of less than one are inefficient companies, and in the final ranking using the TOPSIS method, the results showed that Maad Daropaksh Company ranked first, Kausar Pharmaceutical Company The second place and Pars Daru Company won the third place. The results of the research indicate the high ability of the mathematical model of data envelopment analysis in determining efficient companies.

کلمات کلیدی:

Investigating, cash retention, Tehran Stock, TOPSIS method and data coverage analysis.

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