

عنوان مقاله:

The impact of board structure on capital structure of the listed companies in Tehran Stock Exchange

محل انتشار:

سومین کنفرانس بین المللی پژوهشهای کاربردی در مدیریت و حسابداری (سال: 1394)

تعداد صفحات اصل مقاله: 10

نویسندگان:

Mahboobeh jalali - Department of Accounting , Shahrood University non-profit Barayand, Shahrood ,Iran

Fatemeh jalali - Department of Accounting , Shahrood University non-profit Barayand, Shahrood ,Iran

خلاصه مقاله:

In this paper, we investigate the relationship between board independence, change of directors, and board on-duty members" ratio to companies financial leverage ratio. In addition, we used other components such as company size, type of ownership and bankruptcy as control variables. This is a practical research conducted based on the data collected from financial statements of one hundred and one companies listed on Tehran Stock Exchange at the end of financial year of 2111. We used simple and multivariable regression method with a55 percent confidence level. Results show that there is a reverse significant relationship between board independence and liability (financial leverage), a direct significant relationship between board"s changes and financial leverage, and a direct significant relationship between institutional share amount and the financial leverage

کلمات کلیدی:

Board structure, capital structure

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/466136>

