

عنوان مقاله:

A Survey on the Financing Performance of Car Manufacturing Companies Which Are Active in Tehran Stock Exchange

محل انتشار:

اولین کنفرانس بین المللی حماسه سیاسی (با رویکردی بر تحولات خاورمیانه) و حماسه اقتصادی (با رویکردی بر مدیریت و حسابداری) (سال: 1392)

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خلاصه مقاله:

Having the best capital structure can lead to the least cost of capital and the most potential value in today's companies. Therefore, all companies try to maximize the corporate value through an appropriate capital structure. The paper is going to study the financing performance of the Iranian car manufacturing companies (car manufacturing, component manufacturing, machinery and equipments, and electrical systems). In this article after providing a short review of literature related to the topic, there has been an attempt to study the financing performance of car manufacturing companies which are active in Tehran Stock Exchange from 1384 to 1388. This study includes a main hypothesis and 9 sub-hypotheses. The independent variables include: retained earnings, long term bank loans, and short-term financing. The Dependent variables include: the price per share, earnings per share, and dividends. To test the assumptions of the study, Pearson correlation coefficient, regression analysis, and SPSS software were used. According to the results independent variables have the most impact on stock prices. The results also show that there is a positive and significant relationship between corporate interests and financing performance in car manufacturing companies. But there is no significant relationship between stock prices, dividends and financing performance and they are mostly affected by other factors. Finally, it can be claimed that car manufacturing companies mostly use loans in order to meet their financing performance.

کلمات کلیدی:

Financing Performance, Car Manufacturing Companies, Tehran Stock Exchange

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