

عنوان مقاله:

The Relationship between Board Independency and Return on Owners Equity

محل انتشار:

نهمین کنفرانس بین المللی اقتصاد و مدیریت (سال: 1395)

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خلاصه مقاله:

Board independency as a corporate governance mechanism has been investigated in many studies. Since board of directors is considered as one of the most important management performance monitoring tools, board independency is very important. This study aims to investigate the relationship between board independency and return on owners equity of companies listed on Tehran Stock Exchange. To achieve this goal, the influence of other variables that may affect the return on owner s equity was controlled. These variables include firm size, firm age and financial leverage. The research sample included 89 companies within the period of 2009-2013. The statistical method used to test the research hypotheses was regression model based on the panel data. The results of hypotheses testing show that there is no significant relationship between board dependency and return on owner s equity

کلمات کلیدی:

Board Independency, Return On Owners Equity, Firm Performance

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