

عنوان مقاله:

The examination of the effect of value added tax on financial ratios of companies operating in Tehran Stock Exchange

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خلاصه مقاله:

Today, the financial ratio analysis VAT has become one of the most important issues of the companies for evaluation of the performance with respect to macroeconomic policy and state law enforcement of. The aim of this study was to evaluate the impact of VAT on financial ratios of the companies of auto and spare parts industry accepted in Tehran Stock Exchange for the period of 2009 to 2012. In order to achieve the objectives of this research, five bivariate regressions were estimated using panel data and software Eviews7, the model fitting was tested using the coefficient of determination and F test, and hypotheses were tested by t-test. The results suggest that there is a significant relationship between the VAT and liquidity ratios and profitability and there is a significant negative relationship .between the VAT and the ratio of asset management, and also debt management and market value

کلمات کلیدی:

VAT, liquidity ratio, asset management ratio, debt management ratios, profitability ratios, market value ratio

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