

عنوان مقاله:

Dividend Policy in Financial management

محل انتشار:

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خلاصه مقاله:

Financial management is responsible for making important financial decisions in a company. Decisions about dividend policy are among these decisions. This policy can affect cash dividend in short-term and stockholders' wealth in long-term. Direct and considerable effect of dividend distribution policy on the process of creating value has also become important because value creating is a business and financial management strategy. Therefore, the undeniable and inseparable relationship between dividend distribution policy and financial management with an emphasis on its effect on value creating has given it an important and special place in the literature of financial management. Paying dividend is affected by various factors including liquidity situation, development of company, and the need for investment. Dividend policy is making a decision about whether to divide the profit among stockholders or retain it in company. Division of profit or retention of it are both justifiable but contradictory. The more dividend is paid, the less the retention and consequently the less the growth of company. So, one of the most sensitive responsibilities of financial managers is making a balance between paying dividend to stockholders and retaining profits in a way to maximize the value of company

کلمات کلیدی:

Dividend Policy, Financial Management, The Pricing of Stock, Board of Managers

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