

عنوان مقاله:

Corporate Social Responsibility and cash holding

محل انتشار:

مجله پژوهش های پیشرفته در حسابداری و حسابرسی، دوره 2، شماره 2 (سال: 1396)

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خلاصه مقاله:

The purpose of this study was to investigate the relationship between corporate social responsibility and systemic risk. This study literature study and analytical the causal, and based on analysis of panel data is. In this study, 70 financial companies listed on the Tehran Stock Exchange during the period 1390 to 1394 were reviewed. To analyze the results of the study Eviews software is used. The first hypothesis, the results indicate that the high score of corporate social responsibility and low systemic risk and low cash holdings have not established a significant relationship and the first hypothesis is rejected. The second hypothesis test results indicate a significant relationship between High-Score corporate social responsibility and systemic risk low and high cash holdings as a result, the second hypothesis is confirmed.

کلمات کلیدی:

corporate governance, cash holdings, systemic risk

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