

Surveying of the Financial Proxies Entropy Effects on Earnings Volatility in Tehran Stock Exchange

Armin Touserkanian*,

Abstract In This Study, The Effects of Financial Proxies Entropy on Earning Volatility in Tehran Stock Exchange has been Examined. Informations of Financial Statements are The Basic Information That Affect Disicion Making. Weakness of Management Financial Ratios and Profit Flattening and Changing Items of Financial Statement could lead to Change of Decision Making for Users of Those Statements.Thus, It's Important to Know If This Changes are Related to Earning of Commercial Unit or Not. With Using of Entropy and as for Substance of Fiscal Formula and Considerable Difference with Ratios, May examine This Relationship. Territories of this Study are Companies in Tehran Stock Exchange for Priod of 6 Years Between 1388 to 1393 (2009- 2015), 109 Companies ed as Study Samples. As well as for Analysis and Examination of Study Hypothesis, The Multiple Variables Linear Regression Methode has been used. The Results of this Study Show the Positive Significant Correlation between Current Asset Entropy and Earning Volatility. Positive Significant Correlation also Observed between Working Capital and Earning Volatility. There is Negative Significant Correlation Between Current Liability and Earning Volatility. There is No Evidence of Relationship between Long Term Asset and Long Term Liability with Earning Volatility.

Keywords : Key Words: Entropy, Financial Proxies, Earning Volatility

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