

Investigation the Relationship between Stock Return and kinds of Income in Insurance Companies

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Abstract The most important concepts of investors' decisions, is risk and return. There are many factors that affect stock returns. One of the most interesting items for investors is the analysis of financial statement items in order to ensure the company's future profitability and ability to generate revenue and also examining their effects on stock returns firms. As a result, this research is to investigate the existence or non-existence of a relationship between earnings and stock returns of insurance companies listed on the Tehran Stock Exchange. In order to achieve the aims of the research, a sample was chosen among insurance companies listed on the Stock Exchange during the years 1391 to 1394 and also to estimate models to test hypotheses, multivariate regression was used by pooled data method. The results of the model estimation, indicate that the income the main activities of insurance companies has significant positive relationship with stock returns. Also the results of the study shows a significant negative relationship between income reinsurance services (damages received reinsurers) and stock returns. moreover, the results of the study shows there is no significant relationship between income investments and stock returns. Key word: Return, Income the main activities, Income reinsurance services(damages received reinsurers), Income investments.

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