
Relationships between management period with deferment risk, earnings forecast error and company value

Majid YounesPoor*,

In this research, the relationship between company management period with default risk, profit forecast error and company value was investigated. For this research, a sample of 116 companies listed in the Tehran Stock Exchange was ed using systematic sampling. Data were collected the years 2009 to 2014 and analyzed by statistical tests. To do this research, three hypotheses were considered that the method of data usage was a data panel. After determining the method of data usage by Chow and Hausman tests, the research was analyzed using linear regression method. All three hypotheses were not confirmed. The results of statistical tests indicate that there is not a meaningful relationship between the company management period with default risk, profit forecast error and company value.

Keywords : corporate governance period, ability to predict profit, default risk and data panel

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