

Investigation of the relationship between accounting conservatism, Monetary policies and Commercial Credit of major industries

shahram jafari*,

Abstract Omic growth and stabilizing the general price level are among the most important objectives of macroeconomic policies and monetary policy can be a tool to achieve these goals. Commercial credit has a fundamental role in commercial activities of each company and commercial validity in company suggests level of trust suppliers and creditors to a company. It is also a short-term financial provision tool. For this purposes the research reviews the relationship between monetary policies accounting conservatism and commercial credit in companies listed in Tehran stock exchange during the period 2010 to 2015, including 65 companies. The research has an applied goal and the methodology is descriptive-casual with correlation type; the results indicate a significant relationship between accounting conservatism and monetary policies with commercial credit of companies. The results indicate that monetary policies have modulating impact on the relationship between accounting conservatism and commercial validity of companies. While no significant relationship has been observed among accounting conservatives and commercial validity of companies. **Keywords** monetary policy, accounting conservatism, commercial credit.

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