
Comparison of the effect of environmental and internal factors on explaining corporate profit divided

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Abstract The policy of sharing profit and making decision about dividend payouts and its amount is a noticeable and discussible matter in corporate management. Because managers have to determine the logical amount of corporate profit which has to be kept for investment opportunity in order to reinvest and reduce the financial expenses and which section to declare as dividend share. In this thesis, 168 corporate sample statistical data of Tehran stock exchange has been gathered in 5 years, 1391 to 1395, in order to analyze the hypothesizes. It has been examined by combined data method using regression model with Eviwes8 software. The results indicate that internal factors of working capitals, financial leverage, size of the company and sales growth influence the corporate profit sharing. Also, we can prove that environmental factors have more effect on profit sharing than corporate internal factors considering coefficient of determination of internal and external factors. Key words: sharing profit, working capital, financial leverage, gross domestic product, liquidity growth

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