

The relationship between value of cash holdings and accounting conservatism with abnormal stock return

Samaneh Elahi Roodposhti*, Mehdi Meshki,

The main purpose of this research is to investigate the relationship between value of cash holdings and accounting conservatism with abnormal stock return. In this research value of cash holdings and accounting conservatism are considered as independent variables and abnormal stock return as dependent variable.

Methodology in this research is functional for the purpose and descriptive-correlative for the method. Sampling in this research is systematic elimination. Population in this research is accepted companies in Tehran Stock Exchange (TSE) between 2005-2011 that the total number of it is 424 and according to it the sample size is determined equal to 94. Examining the collected data is accepted by using software (Excel and Eviews6) and regression analysis. The results suggest that there is a significant relation between value of cash holdings and abnormal stock return but there is not a significant relation between accounting conservatism and abnormal stock return.

Keywords : Key terms: value of cash holdings, accounting conservatism, abnormal stock return.

[Islamic Azad University, Rasht Branch - Thesis Database](#)
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)