

Investigation of the relationship between ownership structure, audit quality and stock price collapse with the variable of cash flow fluctuations

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The risk of falling stock prices is a phenomenon that is generally due to a bubble in the company's stock price, due to managerial actions such as postponing bad news releases, expediting good news releases, tax evasion, continuing negative current value projects And lack of transparency of financial information The risk of falling stock prices in the market is one of the main concerns of investors. In this research, using multivariate regression and using financial information of 110 companies between 1391 and 1396, the relationship between ownership structure, audit quality and stock price collapse with the variable of cash flow fluctuations was investigated. The results of the research show that there is no significant relationship between ownership structure and risk of falling stock price, and there is a significant relationship between audit quality and risk of falling stock price. Also, the results show that there is a significant relationship between cash flow fluctuations and stock collapse risk And the cash flow fluctuations do not have a moderating effect on the relationship between ownership structure and audit quality with the risk of stock collapse. Keywords: Stock Price Risk, ownership Structure, Audit Quality

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