

عنوان مقاله:

Designing an information asymmetry model with emphasis on the role of financial and managerial criteria

محل انتشار:

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خلاصه مقاله:

The main problem of the current research is the absence of a suitable measure to measure the information asymmetry between managers who forecast profits and statistical analysts who forecast profits through statistical methods. The lack of a suitable criterion for measuring information asymmetry between managers who forecast earnings and statistical analysts who forecast earnings through statistical methods is the main problem of the present study. The present study aims to provide a model of information asymmetry with emphasis on the role of financial and managerial criteria; The present research is a qualitative and quantitative research (mixed method) which is based on the purpose of applied research. In order to prepare and formulate theoretical bases for reviewing research records, the library method is used, and also for collecting information in order to measure and identify indicators and modeling, the field method is used. To analyze the data, first after identifying the dimensions and variables of financial and managerial criteria of information symmetry, to eliminate irrelevant factors and classify them with the help of factor analysis, this work was done and 5 main dimensions were identified, which are: Corporate profit forecast is ۲- corporate governance, ۳- capital market, ۴- return on capital, ۵- managerial characteristics of the company.

کلمات کلیدی:

Information Asymmetry, Corporate Profit Forecasting, Corporate Governance, capital market, Capital Return

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