عنوان فارسی مقاله:

سیاستهای پولی، مالیات کاری در حسابداری و اعتبار تجارت

عنوان انگلیسی مقاله:

Monetary policy, accounting conservatism and trade credit

توجه!

این فایل تنها قسمتی از ترجمه میباشد. برای تهیه مقاله ترجمه شده کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک کنید.
6. Conclusions

Using a sample of A-share listed firms in China during 2003–2012, we investigate the effect of accounting conservatism on trade credit, taking the effect of monetary policy into account. The results show that corporations with higher accounting conservatism obtain more trade credit, and this relationship becomes more positive under tight monetary policy.

After grouping the enterprises by market position and ownership type, the positive correlation between accounting conservatism and trade credit is most significant for a private company with a strong market position. However, when the suppliers and customers are grouped according to transaction relationships, the positive correlation between accounting conservatism and trade credit is no longer significant if the trading party is a controlling shareholder.