

Managing earnings V/S strategizing dividends: sectoral evidence from Pakistan stock exchange

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20497980&lokasi=lokal>

Abstrak

ABSTRACT

This paper means to inspect the regression between the Price to Book ratio as a proxy for earning management and payout proportion as a proxy to dividend policy. This paper utilizes multivariate analysis to examine the relationship between the price to book ratio and dividend policy. Using 11 years' annual data from 2006-2016, this paper delivers new confirmation demonstrating that timely payment of dividend has a positive impact on the reputation of the company in the market. Dividend payment boosts up investors' confidence to invest in the company. This study helps the corporate superintendents and stock financial experts to focus on the relationship of the dividend. No past review has handled the issue of the contingent relationship between the price to book ratio and payout proportion in Pakistani Industry and specifically on cement, food and oil and gas sectors.