



## Study of the relationship between monetary policy, accounting conservatism and corporate trade credit

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### **ABSTRACT**

*This study investigated the relation between trade credit and monetary policy and conservatism. Population consisted 74 corporates listed on Tehran Stock Exchange during 2009 to 2015. Dependent variable was trade credit. Given data was gathered and categorized in Excel file as data reference. Also, hypothesis were tested using multivariate regression models based on integrated data techniques through econometrics Eviews software. Results suggested that high conservatism corporates had more trade credit and there was positive significant relationship between conservatism level and trade credit. Also, there was positive significant relationship between tight monetary policy and trade credit.*

**Keyword:**

Conservatism, Monetary Policy, Trade Cre

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