



## The effect of costumer consentration on debt capacity of the listed companies in Tehran Stock Exchange

*Elham Tayebnia<sup>1\*</sup>, Vahab Rostami<sup>2</sup> and Gholamreza Rezaei<sup>3</sup>*

*1*Department of Accounting, Faculty of Humanities, Takestan Institute of Higher Education, Qazvin, Iran

*2* Department of Economics and Social Science, Payame Noor University, PO BOX 19395-3697, Tehran ,Iran

*3*Assistant Professor of Economics, Faculty member at Azad University of Qazvin, Qazvin, Iran

### **Original Article:**

*Received 05 March. 2017 Accepted 10 April. 2017 Published 25 June. 2017*

### **ABSTRACT**

The aim of present study is determining the of the effect of costumer consentration on Debt Capacity of the Listed Companies in Tehran Stock Exchange. It had been use according to the Frank model & Goyal (2009) & Marchika & Mora (2008) as several variable regression of panel datas, from the other hand for check theory and the main studing model ,using logostic model because of binoring of variable regression. In this study, one Original hypotheses is developed. Original hypothesis and 187 companies were selected by systematic samplings for a period of 7 year (2010-2016) and appropriate refer to the financial statement and reports of the board of directors are collected. The results showed that Costoumer Consentration has a significant and negative impact on impaction debt capacity.

### **Keyword:**

perceived usefulness,  
perceived ease of use,  
reliability, attitudes,  
electronic services

\* Corresponding author [etayebnia@yahoo.com](mailto:etayebnia@yahoo.com)