

عنوان مقاله:

The Study of Relationship between Earnings Quality and Stock Returns accepted in Tehran Stock Exchange: With emphasis on false and real Earnings Quality

محل انتشار:

کنفرانس بین المللی مدیریت چالشها و راهکارها (سال: 1392)

تعداد صفحات اصل مقاله: 15

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خلاصه مقاله:

This study investigated the relationship between earnings quality and stock returns. Earnings quality measures in this study included the absolute value of discretionary accruals, operating cash unusual, abnormal production expenses, abnormal discretionary spending index, inventory, accounts receivable indicator of liquidity achieved. To test the hypotheses, 120 companies were selected for the period 2006 to 2011. The research method is a semi-empirical type, which from the viewpoint of the type of relationship between variables has included in the researches of correlation and post occurrence. Before testing different model, performing tests like Lim- Boys - Shin, Diki Fuller Generalized Test, and Phillips- Perron Test to evaluate data, and Arch & White Tests for heteroskedasticity of variance models were done. Chow and Hausman Test fitting model for the combined data was discussed and significant positive correlation between stock returns and other measures were significantly related to stock returns.

کلمات کلیدی:

Absolute Discretionary Accruals, Real Measure Off Earnings Management Index, Inventory, Accounts Receivable Index, The Realization Of Liquidity, Return On Equity

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