

عنوان مقاله:

Evaluation of the impact of implementation of an extensible financial reporting language on the financial analyst's information environment in Tehran Stock Exchange

محل انتشار:

چهارمین کنفرانس ملی پژوهش در حسابداری و مدیریت (سال: 1399)

تعداد صفحات اصل مقاله: 8

نویسنده:

Farbod Souri - Department of Management, American liberty University

خلاصه مقاله:

Background and purpose: In recent decades, due to the widespread development of the Internet and the emergence of new information and communication technologies, some countries and companies have used to enhance their financial report of the new system under the title of an extensible financial reporting language. Considering the importance of this system in promoting transparency and reduction of information asymmetry between users of the company's financial information, this research seeks to evaluate the impact of the reporting language implementation the development of financial analysts on the intelligence Environment of the financial analyst in Tehran Stock Exchange. Method of Examination: The present study is in terms of analytical method and is descriptive-analytic. Data Collection tool was a questionnaire and was designed in a way that each of the studied dimensions was presented along with its reagent components in the form of 5th Likert scale. According to the Statistical population of active analysts in Tehran Stock Exchange, finally, the numbers of 95 people in the Iranian capital market were studied and examined method. The data were analyzed using descriptive statistics and chi-square distribution by SPSS software version 23. Dates: The results of the analysis showed that employing the developed financial report language from the viewpoint of financial analysts can affect the predictive error, the dispersion of prediction error and the number of their forecasts.

کلمات کلیدی:

Transparency – Financial reports – Information technology – pocket notes – stickers

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1036668>

