

عنوان مقاله:

Investigation of Effects of Corporate Reporting Quality, Timeliness and Quantity for Disclosure and Reliability of Financial Reports on Stock Price Delay

محل انتشار:

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نویسنده:

Ahmad Hoseini - Department of Accounting, Arak Branch, Islamic Azad University, Arak, Iran

خلاصه مقاله:

This paper aims to investigate the effect of firm reporting quality, timeliness and quantity for disclosure and reliability of financial reports on the reaction of stock price delay. Statistical population includes 111 active firms in Tehran stock exchange during 2010-2014 using Cochrane method with the confidence level of 95%. Totally, they were 555 firms-years. In this paper, linear and nonlinear regression tests have been used to investigate the research hypotheses, analyze the data and examine the hypotheses using Eviews software. Results indicated that the score of disclosure quality, timeliness and reliability affected the stock price delay; also, the mentioned effects were confirmed in the firms with high risk of lack of funds.

کلمات کلیدی:

Firm reporting quality, disclosure timeliness, financial reports reliability

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