

## عنوان مقاله:

Comments on the Context-Specific Nature of Financial Reporting Quality

## محل انتشار:

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## خلاصه مقاله:

Some conceptual studies believe that the nature of financial reporting quality (FRQ) is inherently context-specific, i.e., FRQ is defined only in the context of a specific decision made by a specific decision maker, and it alone is meaningless. This article discusses how conditioning the FRQ on a specific context is not based on a well-built concept and may lead to problematic and misleading conclusions.

## کلمات کلیدی:

Financial reporting quality, context-specific nature, comment

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1404955>

