

## عنوان مقاله:

Identifying and Ranking Factors Affecting Earnings Response Coefficient

## محل انتشار:

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## خلاصه مقاله:

One of the most critical questions after financial statements is why market responses differ from companies with almost similar statements. This research aims to answer this question by identifying factors affecting the earnings response coefficient. In this research, all of these factors were identified, classified, and ranked for the first time in Iran. The researchers carried out the research using Fuzzy Delphi in two phases, and Shannon's Entropy was done. The cross-sectional method was used, and the data were collected over several weeks. The statistical population included ۴۰ experts who have been active in the Iranian capital market for many years. The results revealed that ۴۶ factors directly influence the earnings response coefficient in Iran. Finally, these factors were classified into five categories: the company's financial features and financial reporting, the company's market share, auditing quality, corporate governance, and environmental factors, then ranked with the aid of Shannon's Entropy

## کلمات کلیدی:

Financial reports, Earnings Response Coefficient, Investors' Behavior, Capital market response

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1470894>

