

عنوان مقاله:

Analysis of EQ measurement criteria : Applications, weaknesses, and strengths

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خلاصه مقاله:

Earnings, as one of the most important outputs of the accounting and financial reporting system, are of great interest to various users for making appropriate decisions in resource allocation. In addition to its quantitative value, if earnings lack appropriate quality, it can lead stakeholders astray and result in misinformed decisions. According to research literature, there are numerous definitions and classifications of earnings quality (EQ) and financial reporting quality (FRQ), along with measurement criteria, but there is no general consensus among them. The criteria examined in this study include a total of eight criteria based on accounting (accruals, persistence, predictability, and smoothness) and market-based (value relevance, timeliness, and conservatism) perspectives. For this purpose, after reviewing the research literature in this field, the advantages and disadvantages of these criteria were explored and critiqued. Research in this area can contribute to the development and determination of an optimal model in the context of the Iranian capital market

کلمات کلیدی:

Earnings quality, financial reporting quality, Measurement criteria, Earnings management

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