

عنوان مقاله:

Study of effects of accounting conservative on earnings sustainability and earnings valuation in Tehran Stock Exchange-IRAN

محل انتشار:

دومین کنفرانس بین المللی پژوهش های نوین در مدیریت، اقتصاد و حسابداری (سال: 1394)

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خلاصه مقاله:

Present research is aimed at demonstrating effects of conservative accounting on sustainability and valuation of earning. To this end, such a role is studied using information on companies listed in Tehran Stock Exchange(TSE), Iran, during 1388(2009)-1392(2013).Considering statistical results form E views software, model of constant and stochastic effects, unit square roof test, and accumulation test, it is known that accounting conservative has a significantly positive effects on earnings sustainability and valuation and that suchrelationships and recognition can influence managers' decision-making and finance practices

کلمات کلیدی:

Conservatism, Earnings sustainability, Earnings valuation

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