

عنوان مقاله:

The Impact of Earnings management and the effect of earnings quality in relation to bankruptcy level (Firms listed at the tehran stock exchange)

محل انتشار:

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خلاصه مقاله:

This paper investigates the variability of real business activities in the form of discretionary expenditures (accounts receivable, selling, general and administrative expenses, and net change in accruals), and the firm's stock price performance concerning the frequency of meeting or beating analysts' earnings forecast. Also, the study investigated the relationship between the firm's stock price performance and the variability of these financial statement accounts. The objective was to examine if these selected financial statements of accounts could be used by management to manipulate earnings in order to meet and/or beat analysts' earnings forecasts so as to enhance the firm's stock performance. The study found that there is a significant difference between the variance of SG&A, NCA and stock returns of the firms that meet and/or beat the analysts' forecast and those that do not. It was also found that there is a significant difference in stock returns based on meeting and/or beating the analysts' estimate.

کلمات کلیدی:

Earnings management, Stock return performance, Industrial sector, Audit committee

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