

## عنوان مقاله:

The Relationship between the Quality of Accounting Data and Timely Information Reflected in Stock Prices

## محل انتشار:

مجله پژوهش های پیشرفته در حسابداری و حسابرسی، دوره 2، شماره 1 (سال: 1396)

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## خلاصه مقاله:

Financial reporting aims to provide useful information to users of financial reporting method selected must be able to judge, estimate and disclose appropriate economic conditions for the company to provide managers. The aim of this study was to investigate the effect of timely information reflecting the quality of accounting information on stock prices of companies listed on the Tehran Stock Exchange. For this purpose, data on 120 companies in the Tehran Stock Exchange for the period 1390 to 1393 is used. To test the hypothesis of panel data regression techniques were used. The results show that the quality of accounting data and timely information reflecting the stock prices of firms there is a significant relationship. The findings of this study show that an investor using high-quality accounting information, better able to make decisions.

## کلمات کلیدی:

quality of accounting, accrual quality, risk information, the stock price

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/719892>

