

Product Markets Competition and Earnings Quality: A Non-Linear Relationship

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Abstract: The goal of present research is to investigate the influence of competition of product market on quality of earnings. Based on results of related investigations it will be predicted that between the competition of product market and earnings quality there is a positive relationship. In order to achieve this goal, a hypothesis by the name of nonlinear optimization relation between competition of product market and quality of earnings has been formed. In this relation for the measurement of competition of product market, Herfindal-hirshman indicator has been used and the quality of guaranteed items as an indicator of quality measurement of earnings has been considered. For examining of related hypothesis, 108 accepted company in Tehran securities exchange among the years of 1388-1392, by use of the regression of combined data was surveyed. The test of hypothesis shows that between competition of product market and quality of earnings there is a negative relationship and with intensification of competition of product market this relation gets positive. Thus, we can say that increase in competition of product market can have an effective role in revelation of qualified information.

Keywords : Keywords: Earnings Quality; product market Competition ; Nonlinear optimization relation

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