
Investigate the relationship between firm growth and pricing of optional accruals in the companies listed on the Tehran Stock Exchange

Fatima Vosoughi Nodehi*, Dr. Mehdi Moshki,

Abstract The main objective of this study was to investigate the relationship between firm growth and pricing of discretionary accruals. Therefore, the relationship between discretionary accruals and stock returns according to the company's growth based on multivariate linear regression model was examined. The sample consisted of 149 companies listed in Tehran Stock Exchange for a period of five years 2011 to 2015. The results show that sensitively stock returns to discretionary accruals in high-growth companies compared with companies that have a lower growth rate, don't have a significant difference. Also, the results show that in high-growth companies, stock returns is more sensitive to positive discretionary accruals compared to other firms.

Keywords : Keywords: Firm Growth, Discretionary Accruals, Stock Returns.

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