

بررسی ارتباط بین کیفیت اقلام تعهدی با ریسک سقوط قیمت سهام در شرکت های پذیرفته شده در بورس اوراق بهادار تهران

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The fall in stock prices is a huge and unusual change in stock prices that occurs without a major economic incident. The fall in stock prices is a contagious phenomenon at the market level. Since accruals lead to a modification or change in the timing of identifying cash flows in profit over a period of time, it is expected to be a better benchmark for measuring performance. However, accruals need to be estimated and assumed, and the quality of accruals and earnings is reduced by increasing the error rate of accruals. Therefore, the purpose of this study is to investigate the relationship between the quality of accruals and the risk of falling stock prices in companies admitted to the Tehran Stock Exchange. For this purpose, data 154 were collected during the period 2012-2015. The result found in this research is that there is a positive and significant relationship between the risk of falling stock prices and the quality of accrual based on each NCSKEW (negative coefficient of stock return), and there is a positive and significant relationship between the risk of falling stock prices and the quality of accruals There is no relationship between the DUVOL (low and high fluctuation) calculation method.

Keywords : Accruals quality, risk of stock price collapse

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