

The Relationship Between Earnings Acceleration of Each Share and Stock Returns

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The most important concepts in investor decision making are risk and return. There are many factors that affect the stock returns of companies. One of the most important items that investors are always interested in is the analysis of financial statement items to ensure the profitability and profit of companies, as well as their impact on corporate returns. According to the above, the purpose of this study is to clarify the relationship between the acceleration of earnings per share and stock returns. The spatial domain, the companies admitted to the Tehran Stock Exchange and the time domain, were six years 2011 to 1395, and 130 companies were used as research samples. Multivariate regression has also been used to analyze and test the research hypotheses. In this research, the acceleration of profit is divided into two sections of the positive and negative gain acceleration. According to the results, there is a meaningful relationship between the positive and negative profit gains of each share and stock returns

Keywords : earnings acceleration, earnings growth, stock returns

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