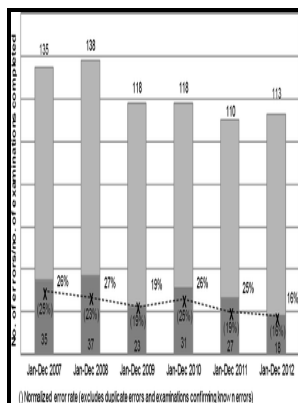


# Further empirical investigation of the market reaction to voluntary income increasing accounting changes.

[s.n.] - Market reactions to Wells Notice : An empirical analysis



Description: -

-Further empirical investigation of the market reaction to voluntary income increasing accounting changes.

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## Market reactions to Wells Notice : An empirical analysis

Stock buybacks lose some luster. The effect of mandatory IFRS adoption on financial analysts' information environment. As in , we identify suspect firms that are likely to manage earnings to avoid reporting losses.

## Mark DeFond

We find management guidance, analyst forecasts, and disaggregated financial statement line items are more frequently bundled with earnings announcements, and each of these items explains part of the increase in market response. The primary criterion for publication in The Accounting Review is the significance of the contribution an article makes to the literature. Journal of Business, 73 3 , 331—355.

## The impacts of product market competition on the quantity and quality of voluntary disclosures

It is high time that we accountants recognized our social responsibility in this area.

## Market reaction to the positiveness of annual report narratives

Being aware of the types of activities that may cause a company to be flagged as aggressive may give managers pause when considering one of these high-risk activities. Externalities of mandatory IFRS adoption: evidence from cross-border spillover effects of financial information on investment efficiency. The economic consequences of increased disclosure.

## An empirical investigation of environmental performance and the market value of the firm

Greene, Econometric Analysis 6th ed. It has issued a set of standards to be used when preparing financial statements, namely 41 International Accounting Standards IAS and 13 International Financial Reporting Standards IFRS. Furthermore, the coefficients on CEO over-confidence are not significant, suggesting that over-confident CEOs do not exhibit lower levels of accounting conservatism or manage earnings upward using discretionary accruals.

## **Mark DeFond**

American Economic Review, 70, 393—407. Journal of Accounting and Economics, 11 2—3 , 143—182. However, this might be exactly what we would like our accountants to be, as US general accepted accounting principle GAAP is rule-based and requires accountants to strictly follow the rules.

### **The impacts of product market competition on the quantity and quality of voluntary disclosures**

Capital markets research in accounting.

### **Voluntary income increasing accounting changes : theory and further empirical investigation**

Journal of Accounting Research, 25 Spring , 1—48.

## Related Books

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- [Fracaso de Miguel de la Madrid ante la crisis](#)
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