شبكة المعلومات الجامعية

التوثيق الإلكتروني والميكروفيلم

بسم الله الرحمن الرحيم

HANAA ALY

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“The Role of Disclosure of Aggregate Earnings to improve Financial Reporting Quality and their impact on Investment Decisions: An Applied Study for Firms listed in Egyptian Stock Market.”

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Abstract:

The research examines the impact of disclosure of Aggregate Earnings on Financial Reporting Quality and Investment Decisions. The study illustrates that Earnings are considered to be the main source of information in capital markets.
The quality of earnings is very important to users of financial information.

The primary product of financial reporting is net income or earnings as a summary measure of firm performance for a wide range of users according to accrual basis of accounting. Accounting earnings are “value relevant” that earnings expectations as well as earnings surprises affect stock prices. Each company is required to provide its earnings figures periodically, and aggregating such earnings numbers is expected to provide timely information concerning aggregate earnings and the macro-economy.
There are significant correlations between Aggregate Earnings, Financial Reporting Quality and Investment Decisions.