

## A Comparative Study of the Forecasting Accuracy of Holt-Winters and Economic Indicator Models of Earnings Per Share For Financial Decision Making

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Earnings forecasts provide useful numerical information concerning the expectations of a firm's future prospects and indicate management's ability to anticipate a firm's changing internal structure and external environment. The reasons for studying the accuracy of earnings forecasts is due to the Securities and Exchange Commission's position on financial forecasts and the issuance of a Statement of Position by the AICPA. These statements are important since they, in part, have motivated researchers to the importance of forecasting financial information. Consequently, if the disclosure of earnings forecasts in financial reports is permissible, the improvement of financial forecasts should be one of the primary concerns of the AICPA, the SEC, and numerous other interested groups.

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