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Analysts' perceptions of 'earnings quality'

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Abstract

This paper suggests that the written research by analysts on earnings quality in the literature is making an analytical research content based on accounting components to inform accounting

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for research forecasts and decisions in the presence in the decision-making by analysts' data with market-based and accrual (relating non-ely

subjective) non-accounting references are especially widely used where analysts

express positive or negative opinions about earnings quality. It is relatively unusual for an analyst's opinion to be both negative and accounting-based. If, however, an analyst does express negative, accounting-based views on earnings quality, then he or she is highly unlikely to be positive in other respects. We interpret this evidence to be consistent with analysts' economic incentives to generate trading volume yet to be favourably biased towards companies, while seeking to use value-relevant information relating to earnings. We also conclude that the importance of accounting-based information relating to earnings quality is more important than it might seem, and that it exerts a significant influence on the analysis and recommendations in analysts' reports.

Keywords:: earnings quality analysts' reports analysts' opinions

Notes

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