

"ژورنال منتخب الزویر در حیطه حسابداری"

چکیده ی مقاله های زیر در صورت تمایل قابل ترجمه می باشند

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### 1. Most Downloaded

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#### Earnings management and annual report readability

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##### Abstract

We explore how the readability of annual reports varies with earnings management. Using the Fog Index to measure readability (Li, 2008), and focusing on the management discussion and analysis section of the annual report (MD&A), we predict and find that firms most likely to have managed earnings to beat the prior year's earnings have MD&As that are more complex. This disruption of the overall pattern of readability increasing with the level of earnings found in Li (2008) challenges the ontological explanation that good news is inherently easier to communicate, and shows that obfuscation contributes to making disclosures more complex.

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## 2. Recent Article

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### Competition for talent under performance manipulation

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#### Abstract

We study the effects of introducing competition for CEOs, assuming that the talent of CEOs is not observable and that they can misreport their performance. Without competition for talent, firms maximize their profits by offering inefficiently low-powered incentive contracts. Competition for talent removes those inefficiencies, but it leads to excessively high-powered incentive contracts, causing efficiency losses that can be more severe than the inefficiencies that competition mitigates. If misreporting is not a concern, however, then competition for talent has unambiguously positive effects on efficiency.

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## 3. Most Cited

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### Mandatory IFRS reporting and changes in enforcement

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#### Abstract

In recent years, reporting under International Financial Reporting Standards (IFRS) became mandatory in many countries. The capital-market effects around this change have been extensively studied, but their sources are not yet well understood. This study aims to distinguish between several potential explanations for the observed capital-market effects. We find that, across all countries, mandatory IFRS reporting had little impact on liquidity. The liquidity effects around IFRS introduction are concentrated in the European Union (EU) and limited to five EU countries that concurrently made substantive changes in reporting enforcement. There is little evidence of liquidity benefits in IFRS countries without substantive enforcement changes even when they have strong legal and regulatory systems. Moreover, we find similar liquidity effects for firms that experience enforcement changes but do not concurrently switch to IFRS. Thus, changes in reporting enforcement or (unobserved) factors associated with these changes play a critical role for the observed liquidity benefits after mandatory IFRS adoption. In contrast, the change in accounting standards seems to have had little effect on market liquidity.

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## 4. Open Access Article

مقاله ی زیر بصورت کامل قابل دریافت و در صورت تمایل قابل ترجمه می باشد

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### Signaling through corporate accountability reporting

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**Abstract**

We document that corporate social responsibility (“CSR”) expenditures are not a form of corporate charity nor do they improve future financial performance. Rather, firms undertake CSR expenditures in the current period when they anticipate stronger future financial performance. We show that the causality of the positive association between CSR expenditures and future firm performance differs from what is claimed in the vast majority of the literature and that corporate accountability reporting is another channel through which outsiders may infer insiders’ private information about firms’ future financial prospects.

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