# **Article Review Report**



#### How to Write Articles-

Here are a few basic steps to take to craft an interesting, informative article. Method 1 of 3: Come Up With An Idea

1.Get to know your audience. Decide who you need to write for before proceeding with planning or writing an article. Identify the needs of your readership. What do your readers need to know? How does your own knowledge matchup against the information they need? This will be the easiest way for you to find a topic to write about

2.Be unique. If you are writing an article about something that other people are also writing about, try to be unique in how you approach the material

3.Be passionate. You should care about the topic you choose to write about. Your enthusiasm will show in your writing and it will be much more engaging for your readers

#### Method 2 of 3: Research Your Idea

1.Learn the basics. Get the general explanation of whatever you are trying to write about. This will give you a basic framework for what to look for as you research.

2. Find reliable sources. Now that you know what to look for, research your topic. You can use the internet, a library, conduct interviews, watch documentaries, or whatever you feel is appropriate to teach you everything you need to know about your topic. Be an expert!

3.Get different types of material. During your research, look for material that isn't text. This can be used or altered to add to your article. Method 3 of 3: Write Your Article

1.Decide your length. Does this article have a word count? Do you need to fill a certain number of pages? Consider what type of content you're writing about and how much space that can fill, as well as how much needs to be written in order to cover the topic adequately, before proceeding with writing your article.

2. Outline your article. Before you begin formal writing, you will want to outline your article.

3.Edit your work. Before you submit your work, you will want to do some editing and revision. If time allows, wait for a day or two before editing

4.Respect the rights of other writers. If you are using information from an external source, be sure to cite the source at the bottom of the article

5.Submit your work. When you've finished, submit your work in the appropriate manner.

Contact Us: Laxmi Book Publication 258/34m Raviwar Peth, Solapur-413005 India Contact: +01-217-2372010/9595-359-435 e-Mail: ayisrj2011@gmail.com Website: www.isrj.net

Happy Writing...



Journal DOI: 10.9780/22315063

Received : 15<sup>th</sup> May .2014,

Vol. III, Issue : XII, June. 2014 IMPACT OF EARNINGS PATTERNS ON STOCK PRICING AND EARNING QUALITY AN EMPIRICAL STUDY ON TEHRAN STOCK EXCHANGE



	DRJI				
GO ARTICLE	<b>DOAJ</b>	ZOTERO	GOOGLE SCHOLAR	CITULIKE	MY NET
(United States)	(Sweden)	(United States)	(United States)	(United States)	RESEARCH
DIGG	MENDALEY	DELECIOUS	FIGSHARE	ENDNOTE	Easybib.Com
(United States)	(United Kingdom)	(United States)	(United States)	(Ireland)	(United States)

# Correspondence to, Zahra Tahmooresi and Saeid Fereidouni

Faculty of Accountig, Beyza Azad University, Shiraz, Iran. Ph.D Scholar, MBA, Finance, Department of Business Administration, Mysore University, Mysore, India.



Authorized Signature (Kola Rajani Kota **Review Editor** 

# **Golden Research Thoughts**

International Recognition Multidisciplinary Research Journal DOI Prefix : 10.9780 ISSN 2231-5063 Impact Factor : 2.2052 (UIF)

# **ORIGINAL ARTICLE**

Published: 1<sup>st</sup> June.2014



Your Article QR Code

See your article on Mobile



## **ABSTRACT:**

In this study the relationship between earning patterns and stock pricing and earning quality of the listed firms in Tehran Stock Exchange (TSE) have been studied. Earning patterns include profit stability, earning predictability and income smoothing. Sample of the study involve 430 listed firms in TSE, bud due to limitations of the study 98 of them have been selected for the period of 1999 to 2009.

Abstract Report: The Title Accurately Said The Study was About.

#### INTRODUCTION:

Accounting scandal and collapse of firms like Enron and WorldCom in USA and Telvan in Australia caused serious concerns about earning management, allocating reported profit and ethical issues of those who prepare these reports and audit them. USA and Australians legislators answered to the firm's failure and their fraud by improving corporate governance principles, Mohammad Kohansal (2004). Accounting development, indeed, attracts investors capital and directs it to the productive public sectors, but in the other hand, considering risk and return, investors prefer to invest in industries with low risk and high return, regardless of whether it is productive or not.

Introduction Report: This Article Include Full Introduction, Methods & Introduction Section.

#### METHODS & MATERIALS:

This study is a Quasi-experimental type, inaccounting positive research field. Financial data is collected from financial statements and reports, accounting softwares and databases. Data collection is library type and experimental. Concerning testing of hypothesis multiple regression has been used.

Methods & Materials Report: Tables/Boxes/Diagram & I mages are Used to Explain Specific Points or Background Information. Figures That The Plotted Parameters are Clearly Mentioned.

### **CONCLUSION:**

Generally the used regression model during the study period has been significant and the average of model determination coefficient is high. As for the coefficient of all three proxies for earning patterns are significant and considering sample, the first and second hypothesis are accepted. The results of these hypotheses help investors or others to invest more efficiently (with a higher return and lower risk), receiving more benefit from opportunities, and assessing the reliability of reported earnings (profit).

Conclusion Report: The Text is Rounded off with a Conclusion that Discusses the Implication of The Findings & I deas Discussed & Their I mpact on Future Research Direction.

#### **REFERENCES**:

- Barth, M. E., Elliott, J. A. and Finn, M.W. (1999)."Market Rewards Associated With Patterns of Increasing Earnings". Journals of Accounting Research, 37, pp. 387-413.
- Chiou, Chei-Chang and Robert K. Su. (2007)," On the relation of Systematic Risk and Accounting Variables", Managerial Finance, Vol.33, No.8, pp: 517-533
- Copeland, Ronald M. and Robert J.Marioni, (2006)." Executives Forecast of Earnings per Share versus Forecasts of Naive Models". Journal of Business, October, (1972).pp.497-512.
- Francies, J., R. Lafond, P., Olsson, K., Schipper, (2003)."Earnings quality and the pricing effects of earnings pattern". Duck university and the University of Wisconsin. pp.1-54.
- Francies, J., R. Lafond, P., Olsson, K., Schipper, (2005). "The market pricing of earnings quality". Journal of accounting and economics, vol. 39, No. 2, PP. 53.

Reference Report: The author cited all the most relevant previous studies and explains how they relate to the current study

## **RECOMMENDATIONS:**

Abstract Report: Introduce New Regular For Content & Communication.

## SUMMARY OF ARTICLE:

OF ARTICLE.							
	Very	High	Average	Low	Very Low		
1. Interest of the topic to the readers	×						
2. Originally & Novelty of the ideas	1						
3. Importance of the proposed ideas			<b>√</b>				
4. Timelines		4					
5. Sufficient information to support the assertions made & conclusion drawn							
6. Quality of writing(Organization, Clarity, Accuracy Grammer)	×						
7. References & Citation(Up-to-date, Appropriate Sufficient)		*					

## Future Research Suggestions This Article can expand further research for MINOR/MAJOR Research Project at UGC









# **Future Research Planning :**

- 1. Career For Faculty (http://academicprofile.org/Professor/CareerForFaculty.aspx) 2. Academic Plan (http://academicprofile.org/Professor/AcademicPlan.aspx) 3. Regarding Professor Promotion (http://academicprofile.org/Professor/regardingPromotion.aspx) 4. Fellowship for Post Doctoral (http://academicprofile.org/Professor/FellowshipForPD.aspx) 5. Online Course on Research (http://onlineresearch.in/Default.aspx)





