

Accepted Manuscript

Title: Conditional conservatism and value relevance of financial reporting: a study in view of converging accounting standards

Author: Maximiliaan Willem Pierre Thijssen George Emmanuel Iatridis Dr. Associate Professor of Accounting and Finance



PII: S1042-444X(16)30075-5
DOI: <http://dx.doi.org/doi:10.1016/j.mulfin.2016.10.001>
Reference: MULFIN 510

To appear in: *J. of Multi. Fin. Manag.*

Received date: 11-12-2015
Revised date: 1-10-2016
Accepted date: 4-10-2016

Please cite this article as: Pierre Thijssen, Maximiliaan Willem, Iatridis, George Emmanuel, Conditional conservatism and value relevance of financial reporting: a study in view of converging accounting standards. *Journal of Multinational Financial Management* <http://dx.doi.org/10.1016/j.mulfin.2016.10.001>

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

Conditional conservatism and value relevance of financial reporting: a study in view of converging accounting standards

AUTHORS:

Maximiliaan Willem Pierre Thijssen
University of Twente, Enschede, The Netherlands

Dr George Emmanuel Iatridis*
Associate Professor of Accounting and Finance
University of Thessaly, Department of Economics, Volos, Greece
EDHEC Business School, Lille, France

* Corresponding Author

CORRESPONDENCE DETAILS:

Dr George Emmanuel Iatridis
94 Vassani Street, Volos, 38 333, Greece
E-mail: giatridis@econ.uth.gr
Tel: +30 6973 963626

Download English Version:

<https://daneshyari.com/en/article/5101604>

Download Persian Version:

<https://daneshyari.com/article/5101604>

[Daneshyari.com](https://daneshyari.com)