
Assessing Comparability of Accounting Information Using Panel Data Analysis

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Abstract

Information comparability can be ensured by consistently applying the same financial reporting framework or similar financial reporting frameworks. The comparability of financial information can be measured both between firms and from one period to another. In the study there has been evaluated the comparability of accounting information over time, from one financial exercise to another, and in space, between firms, with panel data analysis using models with fixed-effects. The study was conducted on a sample of 63 BSE Romanian listed companies, during the period 2007-2016, and to obtain the research results, panel data analysis was performed. The main results have revealed that the move to IFRS has led to increased comparability of financial information, based on the estimates of time and cross fixed effects.

Keywords: accounting information, accounting quality, comparability, IFRS, panel data analysis

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