



Comparing the value relevance of earnings and book value in IFRS and GAAP standards

Submitted by Emmanuel Lemoine on Wed, 12/18/2013 - 14:16

Titre	Comparing the value relevance of earnings and book value in IFRS and GAAP standards
Type de publication	Article de revue
Auteur	Escaffre, Lionel [1], Sefsaf, Réda [2]
Type	Article scientifique dans une revue à comité de lecture
Année	2011
Langue	Anglais
Date	2011
Numéro	62
Pagination	4 - 18
Titre de la revue	Bankers, Market and Investors
Mots-clés	association [3], Banks [4], IFRS [5], Price [6], Stock [7], US-GAAP [8]
Résumé en anglais	<p>The aim of this paper is to present a comparative analysis of the value relevance of the book value and earnings on a sample of companies belonging to the financial sector, made up largely of banks. The sample originates from several European markets in IFRS, namely the Benelux countries, France, Spain, the United Kingdom and the US market in US GAAP. We will aim to find out under which standard applied to a given financial market, the relation between accounting numbers (earnings and book value) and the stock returns is the most significant. According to our results, there is no evidence that there are significant difference between common value relevance of earnings and book value per share on continental markets and Anglo-American markets.</p>
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