

Accounting Conservatism and the Stock Market

Insights from Three Decades of Research and New Evidence from the Italian Setting

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Details

This book comprehensively examines accounting conservatism and its relationship with the stock market. Through a historical overview and a review of recent literature, it explores the evolution of conservatism research and the conceptual developments, measurement advancements, and empirical findings produced by academic scholars over the last decades. Additionally, it critically evaluates the applicability of conservatism models developed in the U.S. market to the Italian setting, offering a thorough analysis of their validity. Furthermore, the book presents novel empirical findings on conservatism's impact on the Italian stock market during the Covid-19 pandemic. This nuanced exploration offers valuable insights for academics, practitioners, and researchers seeking to understand the complexities of financial reporting practices in diverse market environments.

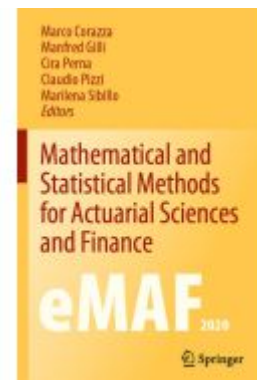
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