کیفیت سود و بازده سهام شرکت‌ها

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$$E_t(Acc_{it}) = \frac{\sum_{k=1}^{3} Acc_{it-k}}{\sum_{k=1}^{3} Sales_{it-k}} Sales_{it}$$

‎$E_t(Acc_{it})$:   i   t

‎$Sales$:   k   .

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$$DA_{it} = Acc_{it} - E_t(Acc_{it})$$

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$$NDA_{it} = E_t(Acc_{it}) - Acc_{it-1}$$

‎Acc_{it-1} :

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	RUNS	K-S	D-W					
	/	/	/	yi = -0.826 + 1.895xi	/	/	/	
	/	/	/	yi = -0.316 + 1.958xi	/	/	/	
	/	/	/	yi = -0.723 + 5.172xi	/	/	/	
	/	/	/	yi = -0.228 + 2.201xi	/	/	/	
	/	/	/	yi = -0.707 - 5.809xi	/	(/)	/	
	/	/	/	yi = -0.223 - 2.008xi	/	(/)	/	

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