
بررسی دقت پیش‌بینی سود توسط مدیران و عوامل موثر بر آن

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$$= (EPS_{i,t} - F_{ik,t}) / ABEPS_{i,t}$$

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	t	k	= F _{ik,t}
	t		= ABEPS _{i,t}

$$= (EPS_{i,t} - EPS_{i,t-1}) / ABEPS_{i,t}$$

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t-1	i		= EPS _{i,t-1}
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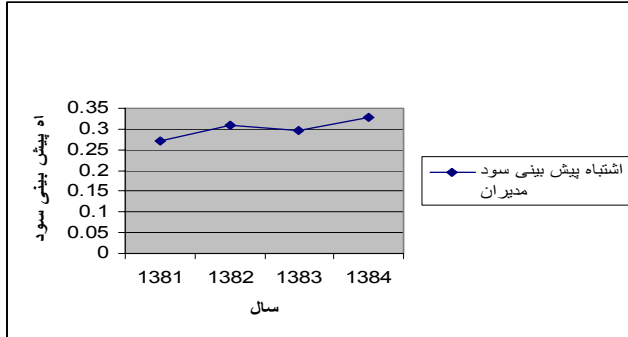
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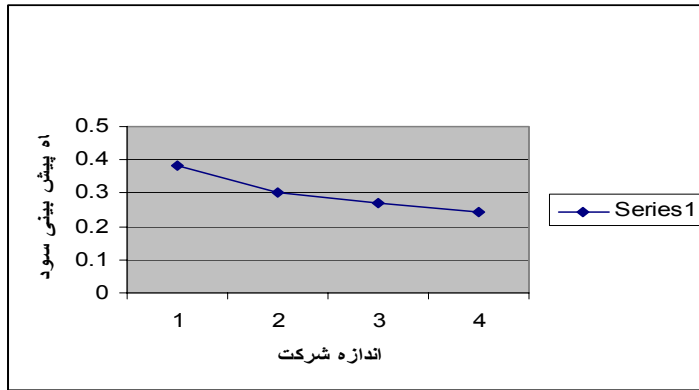
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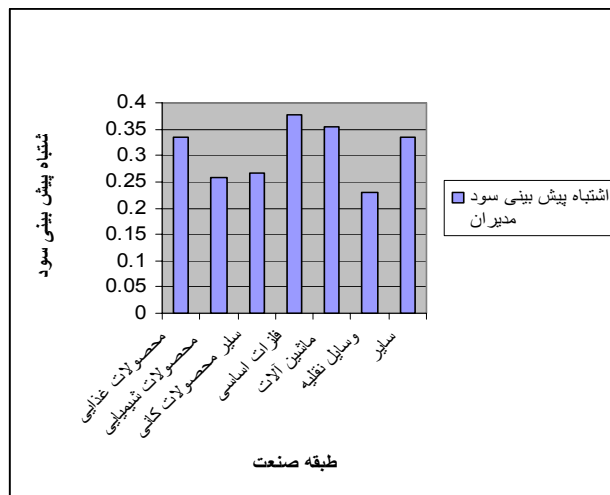
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