جامعة الموصل
كلية الإدارة والاقتصاد

تاثير خصائص مجلس الإدارة على الإفصاح التطلعي وانعكاسه على جودة الأرباح

رسالة ماجستير
في المحاسبة

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المستخلص

تهدف الدراسة الى اختبار دور الإفصاح التطلعي بوصفه متغيراً وسيطاً في العلاقة بين خصائص مجلس الإدارة ممثلة بكل من (حجم المجلس، استقلاليته، تمثيل المرأة في المجلس، ملكية أعضاء المجلس لاسهم الشركة، اجتماعات المجلس، وازدواجية الرئيس التنفيذي ورئيس المجلس) وجودة الأرباح، ولتحقيق هذا الهدف اعتمدت الدراسة المنهج الاستقرائي لفحص التقارير المالية للشركات عينة الدراسة، اذ شملت العينة ١٥ شركة موزعة على ست قطاعات من القطاعات التسع المدرجة في سوق العراق للأوراق المالية وللفترة من ٢٠١٤- ٢٠٢٣، وتم قياس المتغير التابع (جودة الأرباح) من خلال مقياس المستحقات الاختيارية وباستخدام أنموذج (Kothari et al, 2005)، ولقياس المتغير الوسيط (الإفصاح التطلعي) فقد قامت الباحثة بتطوير مؤشر للإفصاح التطلعي استرشادا بعدد من الدراسات السابقة، يحتوي هذا المؤشر على ٣٠ بند تشير الى المعلومات التطلعية التي يتوقع ان تفصح عنها الشركات، وباستخدام أسلوب تحليل المحتوى تم حساب قيمة المؤشر لتحديد مستوى الإفصاح التطلعي في التقارير المالية للشركات عينة الدراسة، كما تم اعتماد الأساليب والبرامج الإحصائية اللازمة لتحليل البيانات واختبار الفرضيات اهمها أسلوب تحليل المسار باعتماد المعادلات الهيكلية لغرض التحقق من مستوى التأثير غير المباشر لخصائص مجلس الإدارة على جودة الارباح، ومن اهم ما توصلت اليه الدراسة: يتوسط الإفصاح التطلعي العلاقة بين خصائص مجلس الإدارة وجودة الارباح، اذ ثبت ان هناك اختلاف في مستوى تاثير خصائص مجلس الإدارة على جودة الأرباح عند توسيط الإفصاح التطلعي، وفي ضوء هذه الاستنتاجات قدمت الدراسة بعض التوصيات ومنها، ضرورة توجيه مجالس إدارة الشركات لزيادة الاهتمام بالإفصاح التطلعي، والتعامل معه بوصفه أداة رقابية فاعلة تسهم في تحسين جودة الأرباح، اذ ان الإفصاح عن التنبؤات والتوقعات يخلق التزاما يحد من التصرفات الانتهازية للإدارة، ويحسن قدرة المستثمرين على التنبؤ بمستقبل الشركة.

الكلمات المفتاحية: خصائص مجلس الإدارة، الإفصاح التطلعي، جودة الأرباح، المستحقات الاختيارية.

Abstract

The study aims to test the role of forward-looking disclosure as a mediating variable in the relationship between board of directors characteristics represented by (board size, independence, women representation on the board, directors stock ownership, board meetings, and CEO duality) and earnings quality. To achieve this objective, the study adopted the inductive approach to examine the financial reports of the sample companies. The sample included 15 companies distributed across six sectors out of the nine sectors listed on the Iraq Stock Exchange for the period 2014-2023. The dependent variable (earnings quality) was measured using the discretionary accruals metric based on the (Kothari et al, 2005) model. To measure the mediating variable (forward-looking disclosure) the researcher developed a forward-looking disclosure index guided by a number of previous studies. This index contains 30 items referring to forward-looking information expected to be disclosed by companies. By employing the content analysis technique, the index value was calculated to determine the level of forward-looking disclosure in the financial reports of the sample companies. The necessary statistical methods and software for data analysis and hypothesis testing were adopted, most importantly the path analysis technique utilizing structural equations to verify the level of the indirect effect of board characteristics on earnings quality. Among the most significant findings of the study: forward-looking disclosure mediates the relationship between board characteristics and earnings quality, as it was proven that there is a difference in the level of influence of board characteristics on earnings quality when forward-looking disclosure is included as a mediator. In light of these conclusions, the study presented several recommendations, including the necessity of directing company boards of directors to increase attention to forward-looking disclosure and deal with it as an effective monitoring tool that contributes to improving earnings quality, since the disclosure of forecasts and expectations creates a commitment that limits managements opportunistic behaviors and improves investors ability to predict the companys future.

Keywords: Board of Directors Characteristics, Forward-Looking Disclosure, Earnings Quality, Discretionary Accruals.

The Impact of Board of Directors Characteristics on Forward-Looking Disclosure and Its Reflection on Earnings Quality.

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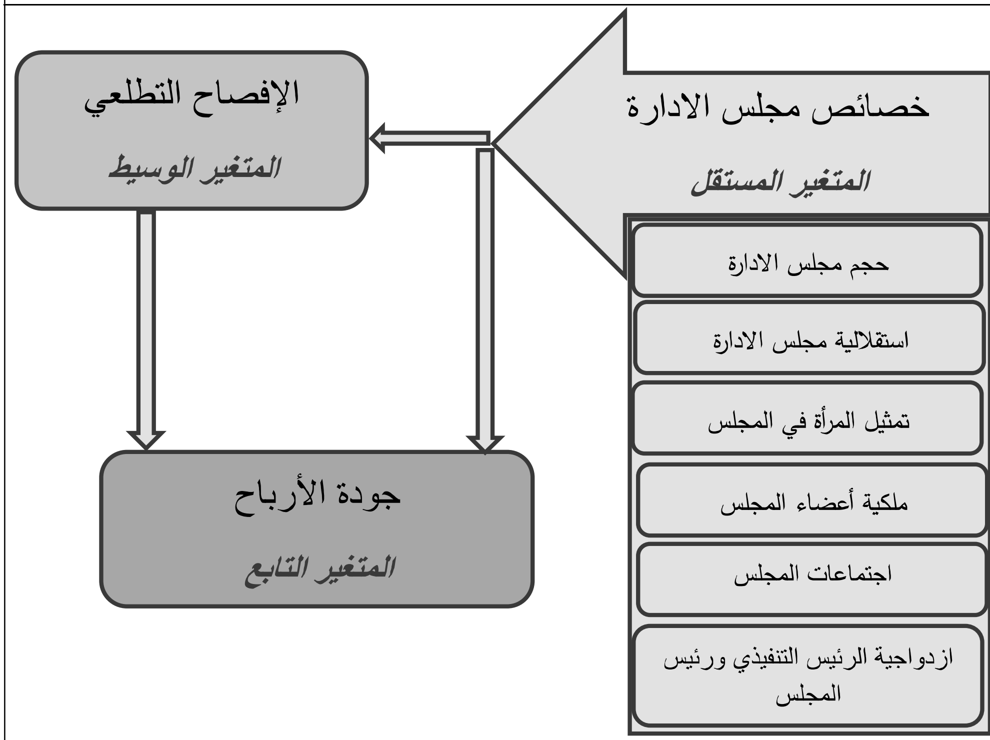
GRAPHICAL ABSTRACT



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Master Thesis
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