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Abstract
The purpose of this research is to investigate factors that affect the difference between forecast earnings, mandatory preliminary earnings, and audited earnings, as well as factors that affect the consistency of these three kinds of earnings.
We analyzed mandatory preliminary earnings, forecast earnings and audited earnings in Taiwan's listed companies. First, we investigated the factors that affect the difference between the forecast earnings and the mandatory preliminary earnings. Second, we investigated the factors that affect the difference between the mandatory preliminary earnings and audited earnings. Finally, we explored the factors that affect the consistency of the three kinds of earnings. Empirical results are as follows：
(1)According to the results of multiple OLS regression analysis, the difference between forecast earnings and mandatory preliminary earnings is significantly affected by firm size, debt ratio, and mandatory preliminary earnings that is past the filing date.
(2)According to the Logistic model, the difference between forecast earnings and the mandatory preliminary earnings is significantly affected by firm size, debt ratio, earnings variance, and the second difference.
(3)According to multiple OLS regression analysis, the difference between mandatory preliminary earnings and audited earnings is significantly affected by debt ratio, and announcement of good news.
(4)From logistic model it is shows that the difference between mandatory preliminary earnings and audited earnings is significantly affected by firm size, debt ratio, announcement of goods news, past filing due date, the first difference, inventory ratio, and long-term investment ratio.
(5)The consistency of the three kinds of earnings is significantly affected by firm size, debt ratio, inventory ratio, and audit quality.
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