

The information content of accounting numbers in ascertaining security prices/ returns has gained considerable attention in the finance and accounting literature recently. Consequently, value relevance (VR) research evolved to generate empirical evidence of statistical relationship between accounting numbers and corporate value. This study investigates the VR of accounting information of listed Deposit Money Banks (DMBs) in Nigeria. The study established that accounting information of DMBs in Nigeria is value relevant with adjusted R² of 11% for the return model and 42% for the price model respectively.

How Desis Became The Greatest Nation On Earth, Attention: A Neuropsychological Approach (Psychology Focus), Little Hoot, Love, Death and The War on Terror, Federal Reserve Bulletin: December 1918, Violence and the State in Suhartos Indonesia (Studies on Southeast Asia), Development & Assessment Centres, Gut Wisdom,

PDF This study investigates the value relevance of accounting information of listed Deposit Money Banks (DMBs) in Nigeria over a period of. Abstract. This paper aims at determining the value relevance of accounting information in the Nigerian banking sector. Value relevance implies. Keywords: Value Relevance, Dividends, Accounting Information, Profitability, .. The study comprises of the Deposit Money Banks (DMBs) in Nigeria that are. Alfaraih () posits that the model is beneficial because of its theoretical connection between accounting information and the firm value. The main objective of this study is to assess the value relevance of accounting information of listed DMBs in Nigeria. The study established that accounting information of DMBs in Nigeria is value relevant. Though the result established value relevance of.

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