

The Factors Affecting Earning Quality of Banks: Case of Tunisia

Amira Feidi¹, Mohamed Aymen Ben Moussa², Naziha Kasraoui³

¹Doctor in finance; faculty of economic sciences and management of Tunis; University EL Manar

²Doctor in finance; faculty of business administration Afif; Shaqraa University; Saudia Arabia

³Assistant professor in finance; faculty of economic sciences and management of Tunis; University EL Manar

Abstract

The quality of earnings is an indicator of good banking management while indebtedness; the size and the investment are internal variables that show the way of exploiting the activities of financing and banking resources.

In the context of this article, we use a sample of 12 banks in Tunisia over the period (2012...2021). Through the estimation of a static panel model, we found that size and leverage have a negative impact on earning quality while liquidity and investment have a positive impact on earning quality.

Keywords: benefits quality; indebtedness; size; investment, bank; panel