

## FINANCIAL STATEMENT COMPARABILITY AND LOAN-LOSS PROVISIONING OF TEHRAN STOCK EXCHANGE BANKS

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### ABSTRACT

*With regard to facilitating comparability for investors and providing a better understanding of banks' financial statements for them as a result of the availability of information about counterparts, this important issue has led to the examination of the relationship between the financial statements comparability and loan-loss provisioning banks. In this research, 14 banks authorized to the Tehran stock exchange was investigated in the period of 2012-2021. In order to examine the hypotheses, paired sample t-test and panel regression were used. Based on the results, the financial statements comparability has a negative and significant effect on the loan-loss provisioning banks and the abnormal loan-loss provisioning banks. In other words, the loan-loss provisioning and the abnormal loan-loss provisioning in banks with high financial statements comparability is less than the banks with low financial statements comparability.*

**KEYWORDS:** *Abnormal loan-loss provisioning, financial statements comparability, loan-loss provisioning.*

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