

# The relationship between intellectual capital and earnings quality: evidence from listed firms in Bahrain Bourse

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## **Abstract**

This paper examines the relationship between the intellectual capital and earnings quality for the listed firms in Bahrain Bourse. This paper is applying the modified Jones model (Jones, 1991) in order to examine the relationship between the intellectual capital and earnings quality. The outcomes of this paper conclude to have high level of intellectual capital and earnings quality as well as a positive relationship between them in all listed firms at Bahrain Bourse. The findings show significant support for the current debate regarding the relationship between the intellectual capital and earnings quality in the Bahraini market. This research is expected to serve as a guide for the regulatory bodies such as Bahrain Bourse, financial institutions management as well as academic researchers in Bahrain.

**Keywords:** intellectual capital; earnings quality; Bahrain.