Description of data and link to publication

The deposited data and code files link to the following article:

Starica, C., and Marton, J. (2025). Identifying the relationship between earnings and prices. *The Accounting Review*, Vol. 100, Issue 2. https://doi.org/10.2308/TAR-2023-0205.

The article focuses on the relationship between stock prices as the dependent variable with the independent variables accounting earnings, price-to-book, leverage and the Fama-French 48 industry classification. These five variables are included in the "Data file.csv". The full source of data is specified in the article, while the Data file.csv contains a limited subsample.

The data is analyzed using Random Forest, explained in more detail in the file "Random Forest_TAR.pdf". The deposited R-code files show how Random Forest is applied to the data.

The article is in the field of accounting, specifically capital market research in accounting.