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Unlike the UK and the US, Saudi Arabia is a code-low origin country with a growing and emerging economy and an accounting system with significant politicization (Ball et al., 2000). However, it offers a better understanding of accounting problems to standard-setters and other user groups. This impact is not considered in measuring the effect of EM on book value and earnings value relevance. ES*LGDA is the interaction term that describes the effect of managed earning through LGDA on earnings. Table 3 presents the Pearson correlation matrix for the share price as a dependent variable and all the rest of the independent variables of ES and BV. Seven accounting- and market-based features of accounting quality have been identified by Francis et al. This outcome is compatible with prior studies. EM practices are calculated using discretionary accruals, represented as the difference between a firm's normal and actual accruals. Batrancea et al., 2009; Collins & Kothari, 1989; Easton & Harris, 1991). Different studies on value relevance in Saudi Arabia did not address the link between EM and value relevance earning (Alsalmán, 2003; Al Barrak, 2011; Khanagha, 2011). Since management is able to operate earnings due to the discretionary element of accruals, they determine earnings management (Bartov et al., 2000; Dechow et al., 1995; DeFond & Jiambalvo, 1994; Jones, 1991; Teoh et al., 1998).The market's perception of the reliability of that information determines accounting information's relevance in ascertaining the firm's value. In contrast, Ching et al. The literature expects a positive relationship to be found between value relevance and share price. "Saudi stock market is unique, in that short selling and options are not available, which prevents investors from benefiting from downtrends, even if expected". Relevant information is defined as the information that affects users' economic decisions by assessing past, present, and future situations. Conversely, both variables' significant positive impact occurs when firms use LGDA to manage earnings.In the study, the Wald test is used to verify the coefficient estimates. Except for 2008, the joint restriction's Wald test is notable for the full sample and each year. The results of the Hausmann test indicate that the fixed-effect cross-section model is more suitable. (2) The book value interaction coefficient is more significant via LGDA compared to SHDA. (2) $DA_{i,t} = Accr_{i,t} - TA_{i,t} - 1 - h1 * TA_{i,t} - 1 + h2 * SR_{i,t} - 1 + h3 * PPE_{i,t} - 1 + h4 * INAI_{i,t} - 1 + h5 * NCPI_{i,t} - 1 + h6 * LGDA_{i,t}$ (6) where $DA_{i,t}$ is the discretionary accrual, (1) Hypothesis 2 is satisfied by two conditions. Investors are the primary users of financial statements and deem high-quality accounting information as the utmost desirable. (326). 1998, long-term accruals ($Lg_Accr_{i,t}$) can be calculated as: (5A) $Lg_Accr_{i,t} = Accr_{i,t} - ShAccr_{i,t}(5A)$ To calculate the discretionary long-term accruals, this study employs the estimated coefficients from Equation 5 and find the difference between these estimations and the actual long-term accruals as follows: (6) $LGDA_{i,t} = Lg_Accr_{i,t} - 1 - h1 * TA_{i,t} - 1 + h2 * PPE_{i,t} - 1 + h3 * INAI_{i,t} - 1 + h4 * NCPI_{i,t} - 1 + h5 * LGDA_{i,t}$ (6) where $LGDA_{i,t}$ is the long-term discretionary accruals for firm i in years t ; $INAI_{i,t}$ is the intangible assets for firm i in year t ; $NCPI_{i,t}$ is the non-current provisions for firm i in year t .In the study, Ohlson's (1995) model is used to measure EM's impact on a company's value relevance of earnings through short-term and long-term accruals (Whelan and McNamara, 2004; Barth et al., 1998; Collins et al., 1999; Ou & Sepe, 2002). The research of the value relevance of accounting information may be conducted in a different setting.Sample ConstructionSample Selection CriteriaNumber of FirmsNumber of ObservationsFirm-year observations have sufficient data from Tadawul database from 2014 to 2018 for earnings management132660Less: Firms in the financial and utility industries1890The full sample used for testing the hypotheses114570Table 2. Nevertheless, the EM literature points out that discretionary accruals' current processes fail to address this need.Beneish and Vargus (2002) argue that investors fail to detect income-increasing accruals in the short-term because income-increasing accruals are of immense quality, resulting in a favourable market influence on EM. Generally, stakeholders are likely to recognize the decreasing reliability of earnings and consequently focus on BV for accounting information. The US Securities and Exchange Commission (SEC) conducted the investigation of these companies and identified that earnings management practices had caused their bankruptcies. Thus, the lack of value-relevance may imply absent reliability and/or relevance. Existing research data shows an incomplete picture of this relationship. Since the late 1950s, the research on modifications in value relevance of these measures identified the reduction in the value relevance of earnings, which have been displaced by the high value-relevance of book value. Studying earnings response coefficients provide a pillar for the earnings value relevance. Therefore, when firms use LGDA to manage earnings, they respond by enhancing their BV. The value-relevant information is both reliable and relevant in relation to the definition introduced in the conceptual framework (Barth et al., 2001). Book value and earnings are value relevant.Components of accruals have differential reversing characteristics serving as an advantage to the management. According to Holthausen and Watts (2001), standard-setting and two theories of accounting are applied by value relevance studies to make conclusions: (i) "inputs-to equity-valuation" theory and (ii) "direct valuation." Direct valuation theory assumes that a connection exists between stock market value and accounting earnings. This statement coincides with Barth et al.'s (2001) finding, which states that the value relevance of accounting information is critical for investors. These results indicate that manage earnings through SHDA decrease the value relevance. F-stat0.000*, **, *** Significant at 10%, 5%, 1%, respectively.H20: $\phi 4EPI_{i,t}SHDA_{i,t} = \phi 5EPI_{i,t}LGDA_{i,t}$ $\phi 7BV_{i,t}SHDA_{i,t} = \phi 8BV_{i,t}LGDA_{i,t}$ H21: $\phi 4EPI_{i,t}SHDA_{i,t} > \phi 5EPI_{i,t}LGDA_{i,t}$ $\phi 7BV_{i,t}SHDA_{i,t}$

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