Sage Journals

We value your privacy

We and our <u>partners</u> store and/or access information on a device, such as cookies and process personal data, such as unique identifiers and standard information sent by a device for personalised advertising and content, advertising and content measurement, audience research and services development. With your permission we and our partners may use precise geolocation data and identification through device scanning. You may click to consent to our and our 1467 partners' processing as described above. Alternatively you may click to refuse to consent or access more detailed information and change your preferences before consenting. Please note that some processing of your personal data may not require your consent, but you have a right to object to such processing. Your preferences will apply to this website only. You can change your preferences or withdraw your consent at any time by returning to this site and clicking the "Privacy" button at the bottom of the webpage.

ACCEPT ALL
MORE OPTIONS
DECLINE ALL

Gray T. 2005. "Canadian Response to the US Sarbanes-Oxley Act of 2002: New Directions for Corporate Governance". Library of Parliament, Canada. PRB 05-37E.

Google Scholar

Heflin F., Hsu C. 2004. "The Impact of the Sarbanes-Oxley Act of 2002 on the Use of non-GAAP Earnings Measures". Working paper, Purdue University.

Google Scholar

Hribar P., Collins D. 2002. "Errors in Estimating Accruals: Implications for Empirical Research". *Journal of Accounting Research*, 40 (1): 105–134.

Crossref

Web of Science

Google Scholar

Jain P., Rezaee Z. 2004. "The Sarbanes-Oxley Act of 2002 and Accounting Conservatism". Working paper, University of Memphis.

Google Scholar

Kothari S. P., Leone A. J., Wasley C. E. 2005. "Performance Matched Discretionary Accrual Measures". *Journal of Accounting and Economics*, 39 (February): 163–197.

Crossref

Web of Science

Google Scholar

Lobo G., Zhou J. 2006. "Did Conservatism in Financial Reporting Increase after the Sarbanes-Oxley Act? Initial Evidence". *Accounting Horizons*, 20 (1): 57–73.

Crossref

Google Scholar

McNichols M. F. 2000. "Research Design Issues in Earnings Management Studies". *Journal of Accounting and Public Policy*, 19 (4–5): 313–345.

Crossref

	2. "Discussion of the Quality of Accruals and Earnings: The Role of Accrual
	The Accounting Review, 77 (Supplement): 61–69.
<u>Crossref</u>	
Web of Science	
Google Scholar	
Penman S., Zhang X. Accounting Review, 77	2002. "Accounting Conservatism, the Quality of Earnings, and Stock Returns". <i>The</i> 7 (2): 237–264.
<u>Crossref</u>	
Web of Science	
Google Scholar	
Accounting and Econd	Debt Covenant Violations and Managers' Accounting Responses". <i>Journal of Omics</i> , 17 (May): 281–308.
Accounting and Econo Crossref Google Scholar	
Crossref Google Scholar U.S. Public Law. 2002	omics, 17 (May): 281–308. 2. <i>The Sarbanes-Oxley Act of 2002</i> , Public Law 107-204 [H. R. 3863], New York: Lexis-
<u>Crossref</u> <u>Google Scholar</u>	omics, 17 (May): 281–308. 2. <i>The Sarbanes-Oxley Act of 2002</i> , Public Law 107-204 [H. R. 3863], New York: Lexis-
Crossref Google Scholar U.S. Public Law. 2002 Nexis Congressional Google Scholar Zhou J. 2007. "Finance	omics, 17 (May): 281–308. 2. <i>The Sarbanes-Oxley Act of 2002</i> , Public Law 107-204 [H. R. 3863], New York: Lexis-
Crossref Google Scholar U.S. Public Law. 2002 Nexis Congressional Google Scholar Zhou J. 2007. "Finand Management?" Rese	omics, 17 (May): 281–308. 2. The Sarbanes-Oxley Act of 2002, Public Law 107-204 [H. R. 3863], New York: Lexis cial Reporting after the Sarbanes-Oxley Act: Conservative or Less Earnings
Crossref Google Scholar U.S. Public Law. 2002 Nexis Congressional Google Scholar Zhou J. 2007. "Finane Management?" Reser	omics, 17 (May): 281–308. 2. The Sarbanes-Oxley Act of 2002, Public Law 107-204 [H. R. 3863], New York: Lexis cial Reporting after the Sarbanes-Oxley Act: Conservative or Less Earnings
Crossref Google Scholar U.S. Public Law. 2002 Nexis Congressional Google Scholar Zhou J. 2007. "Finance	omics, 17 (May): 281–308. 2. The Sarbanes-Oxley Act of 2002, Public Law 107-204 [H. R. 3863], New York: Lexis cial Reporting after the Sarbanes-Oxley Act: Conservative or Less Earnings

Show details \vee					
Restricted access					
<u>Internal Control Weaknesses and Accounting Conservatism: Evidence From the Post–Sarbanes–Oxley</u> <u>Period</u>					
Show details ∨					
Restricted access					
Earnings Restatements, the Sarbanes-Oxley Act, and the Disciplining of Chief Financial Officers					
Show details					
<u>View more</u>					
e recommends:					
E Knowledge					
Financial Officer (CFO)					
v details 🗸					
E Knowledge					
<u>ctors, Corporate</u>					
v details					
SAGE Knowledge Case					
Disclosure Strategy: A Case of Ethics in Financial Reporting					
Show details $$					
<u>View more</u>					

You currently have no access to this content. Visit the <u>access options</u> page to authenticate.

Download PDF

Also from Sage

CQ Library Elevating debate	Sage Data Uncovering insight
Sage Business Cases Shaping futures	Sage Campus Unleashing potential
Sage Knowledge ——— Multimedia learning resources	Sage Research Methods ———————————————————————————————————
Sage Video Streaming knowledge	Technology from Sage Library digital services

We value your privacy We and our partners store and/or access information on a device, such as cookies and process personal data, such as unique identifiers and standard information sent by a device for personalised advertising and content, advertising and content measurement, audience research and services development. With your permission we and our partners may use precise geolocation data and identification through device scanning. You may click to consent to our and our 1467 partners' processing as described above. Alternatively you may click to refuse to consent or access more detailed information and change your preferences before consenting. Please note that some processing of your personal data may not require your consent, but you have a right to object to such processing. Your preferences will apply to this website only. You can change your preferences or withdraw your consent at any time by returning to this site and clicking the "Privacy" button at the bottom of the webpage.