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The Timing of Asset Sales: Evidence of Earnings Management?

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Abstract

This paper presents empirical evidence from a sample of publicly traded Singaporean firms on the question: to what extent do firms manage earnings through the timing of asset sales? Previous studies have focused on accounting motives behind asset sales, ignoring the need to also consider economic motives. Some empirical evidence is provided to support the hypothesis that managers of firms with decreasing net earnings–per–share smooth earnings upwards using asset sales.

Citing Literature

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