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Earnings Management: A Perspective

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Indiana University - Kelley School of Business - Department of Accounting

Date Written: April 2001

Abstract

The paper provides a perspective on earnings management. I begin by addressing the following questions: What is earnings management? How pervasive is it? How is it measured? Then, I discuss what we, as academics, know about incentives to increase and to decrease earnings. The research presented relates to earnings management incentives stemming from regulation, debt and compensation contracts, insider trading and security issuances. I also discuss issues relating to problems in measuring the extent of earnings management and propose extensions for future work.

JEL Classification: M41, M43

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