

Applied Economics >

Volume 47, 2015 - Issue 3

2,594 51

Views CrossRef citations to date Altmetric

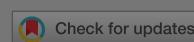
0

Original Articles

How has the financial crisis affected earnings management? A European study

Riccardo Cimini 

Pages 302-317 | Published online: 21 Oct 2014

 Cite this article  <https://doi.org/10.1080/00036846.2014.969828>

Sample our
Economics, Finance,
Business & Industry Journals
>> **Sign in here** to start your access
to the latest two volumes for 14 days

 Full Article Figures & data References Citations Metrics Reprints & Permissions

Read this article

Abstract

The article aims to investigate whether and how in the European Union (EU), the burst of the 2008 financial crisis affected misrepresentation of financial information due to earnings management. By analysing a sample of 11 844 firm-year observations listed in the EU over the period 2006–2012, an event study methodology allows us to calculate and compare country-by-country abnormal accruals over the estimation period and

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All

Essential Only

Settings

Notes

¹ About depreciation estimates and bad debt provisions: Jackson and Liu ([2010](#)), McNichols and Wilson ([1988](#)) and Teoh et al. ([1998](#)); about pension costs under the SFAS 87: Ali and Kumar ([1993](#)); about loan loss provisions of firms that belong to the financial sector: Beatty et al. ([1995](#)), Beaver et al. ([1989](#)), Beaver and Engel ([1996](#)), Chen and Daley ([1996](#)), Chamberlain ([1996](#)), Collins et al. ([1995](#)), Liu and Ryan ([1995](#)), Liu et al. ([1997](#)), Moyer ([1990](#)), Robb ([1998](#)), Scholes et al. ([1990](#)), Wahlen ([1994](#)); about property-casualty insurance claim loss reserves: Anthony and Petroni ([1997](#)), Beaver and McNichols ([1998](#)), Beaver et al. ([2000](#)), Beaver et al. ([2003](#)), Penalva ([1998](#)), Petroni ([1992](#)), Petroni et al. ([1999](#)); about deferred tax valuation allowances of FAS no. 109: Ayers ([1998](#)), Blaylock et al. ([2012](#)), Chamberlain ([1996](#)), Chen and Daley ([1996](#)), Dunbar et al. ([2004](#)), Hanlon ([2005](#)), Lev and Nissim ([2004](#)), Miller and Skinner ([1998](#)), Phillips et al. ([2003](#)), Phillips et al. ([2004](#)), Visvanathan ([1998](#)).

Related research

People also read

Recommended articles

Cited by
51

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All 

Essential Only

Settings



Information for

Authors

R&D professionals

Editors

Librarians

Societies

Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

Help and information

Help and contact

Newsroom

All journals

Books

Keep up to date

Register to receive personalised research and resources by email



Sign me up



Copyright © 2024 Informa UK Limited [Privacy policy](#) [Cookies](#) [Terms & conditions](#)

[Accessibility](#)



Taylor & Francis Group
an informa business

Registered in England & Wales No. 3099067
5 Howick Place | London | SW1P 1WG

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click “Settings”. For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All

Essential Only

Settings