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

Riccardo Cimini

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Abstract

The article aims to investigate whether and how in the European Union (EU), the burst

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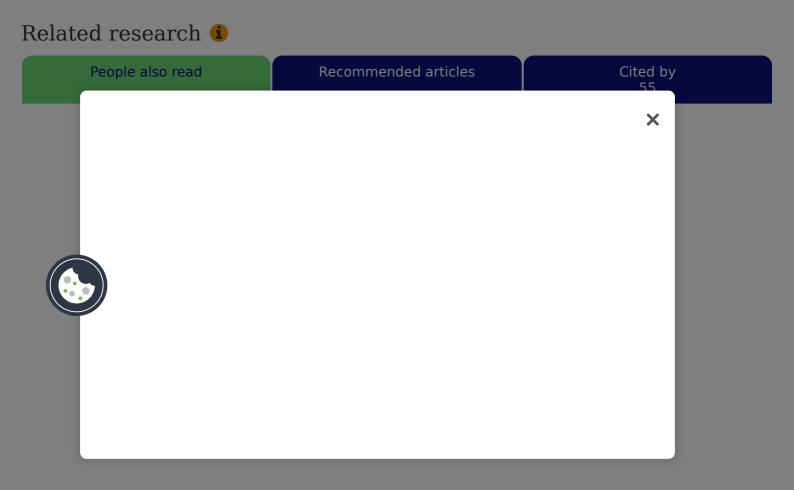
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Notes

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).



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