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EVIDENCE OF EARNINGS MANAGEMENT FROM THE MEASUREMENT OF THE DEFERRED TAX ALLOWANCE ACCOUNT

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Notes

*Statistically significant at the 0.10 level, one-tailed test.

**Statistically significant at the 0.05 level, one-tailed test.

1. Given the nature of the leverage variable, any firm with a negative debt/equity ratio was given a debt/equity ratio of seven. In addition, the values of debt/equity ratios larger than seven were set to seven. The univariate and multivariate analyses were performed using a maximum of five, seven, and nine without a significant change in the estimated coefficients. The reported results use the maximum of seven.

2. The statistic value (z) for the skewness value is calculated as: If the calculated z value exceeds a critical value, then the assumption about the normality of the distribution is rejected. The critical value is from z distribution, based on the desired significance level [[9](#)].

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