

The Engineering Economist >

A Journal Devoted to the Problems of Capital Investment

Volume 49, 2004 - Issue 1

315 | 5

Views CrossRef citations to date Altmetric

0

Original Articles

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

Chia-Ling Chao, Richard L. Kelsey, Shwu-Min Horng & Chui-Yu Chiu

Pages 63-93 | Published online: 12 Aug 2010

Cite this article <https://doi.org/10.1080/00137910490432683>

Sample our
Economics, Finance,
Business & Industry Journals

>> [Sign in here](#) to start your access to the latest two volumes for 14 days

We Care About Your Privacy

We and our 861 partners store and access personal data, like browsing data or unique identifiers, on your device. Selecting "I Accept" enables tracking technologies to support the purposes shown under "we and our partners process data to provide," whereas selecting "Reject All" or withdrawing your consent will disable them. If trackers are disabled, some content and ads you see may not be as relevant to you. You can resurface this menu to change your choices or withdraw consent at any time by clicking the ["privacy preferences"] link on the bottom of the webpage [or the floating icon on the bottom-left of the webpage, if applicable]. Your choices will have effect within our Website. For more details, refer to our Privacy Policy. [Here](#)

We and our partners process data to provide:

I Accept

Reject All

Show Purpose



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].

Addit

Notes

Chia-Li

Chia-Li

of Acco

include

me

Man

accoun

chao20



Richard L. Kelsey

Richard L. Kelsey, PhD, CPA is a Professor Emeritus of Accounting at the H. Wayne Huizenga School of Business and Entrepreneurship at Nova Southeastern University. He has taught online and classroom-based graduate courses in accounting and information systems. His professional associations include activities in the American Institute of CPAs, the American Accounting Association and the Information Systems Audit and Control Association. He has published articles in The Accounting Review, Managerial Planning and other journals and has presented papers at several conferences. His current research interests include technology, delivery and other issues in distance and online education and various areas of financial reporting. E-mail: kelsey@huizenga.nova.edu.

Shwu-Min Horng

Shwu-Min Horng is currently an Assistant Professor in the Department of Industrial Engineering and Management at National Taipei University of Technology, Taiwan. He received his Ph.D. in Industrial Engineering from Arizona State University. He had previously served as a Supply Chain Consultant at Motorola and a Visiting Assistant Professor in the Department of Industrial Engineering at Arizona State University. His research interests include modeling and optimization, system simulation and analysis, and supply

Chui-Yu

Chui-Yu

Manag

Taiwan.

dec

ma

and Ph

Univers



Relat

Related research

People also read

Recommended articles

Cited by
5

Earnings management and deferred tax >

Kevin Holland et al.

Accounting and Business Research

Published online: 28 Feb 2012



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

Accessib

Registered
5 Howick Pl

or & Francis Group
orma business

