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Analysts' awareness of systematic bias in management earnings forecasts

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⁹ The management and analysts' earnings forecast data are available upon request from the author. Also note that the management forecast data after the year 2000 are available from Nikkei Media Marketing Inc.

¹⁰ I am grateful to an anonymous referee for suggesting this point.

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Credibility of Management Forecasts

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Management forecast credibility and underreaction to news

Source: Review of Accounting Studies

Management earnings forecasts and the market's reaction to predicted bias in the forecast

Source: Asia-Pacific Journal of Accounting & Economics

Financial Distress and the Credibility of Management Earnings Forecasts

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Trading volume and information asymmetry: routine versus nonroutine earnings announcements in Australia

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