



Earnings Management: 3 (Springer Series in Accounting Scholarship)

Joshua Ronen, Varda Yaari

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Earnings Management: Theory and Research is a scholarly study of earnings management. The book is aimed for scholars in accounting, finance, economics, and law. The authors address the following research questions: Why earnings are so important that firms feel compelled to manipulate them? What is earnings management? What set of circumstances will induce earnings management? How will the interaction among management, boards of directors, investors, employees, suppliers, customers and regulators affect earnings management? Can truthful reporting be considered earnings management? What are the motivations for smoothing and other reporting strategies? How to design empirical research addressing earnings management? What are the limitations and strengths of current empirical models?



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