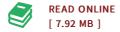


Earnings Management

By Joshua Ronen

Springer-Verlag Gmbh Dez 2007, 2007. Buch. Condition: Neu. Neuware - In the wake of corporate accounting scandals, the bursting of the Internet bubble, and the Sarbanes-Oxley Act designed to protect investors and consumers from such excesses 'earnings management' (the set of managerial practices and decisions that influence accounting choices and operating cash flows) has become a focal point of business strategy and academic research. Earnings Management: Emerging Insights in Theory, Practice, and Research is the most comprehensive book to date on the subject, aimed at scholars and practitioners in accounting, finance, economics, law, and public policy. Tracing two key strands of research over the past 25 years one focused on explaining the phenomenon and one on proposing suggestions for improving practice the authors highlight theoretical and empirical contributions to the field, as well as regulatory innovations and corporate applications. Featuring numerous illustrative examples, models, and analytical techniques, the book covers such timely and important topics as: Why are earnings so important that firms feel compelled to manipulate them 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...



Reviews

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