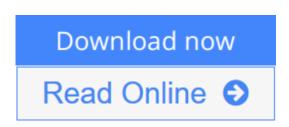


## Earnings Management: Emerging Insights in Theory, Practice, and Research (Springer Series in Accounting Scholarship)

By Joshua Ronen, Varda Yaari



**Earnings Management: Emerging Insights in Theory, Practice, and Research (Springer Series in Accounting Scholarship)** By Joshua Ronen, Varda Yaari

This book is a study of earnings management, aimed at scholars and professionals in accounting, finance, economics, and law. The authors address research questions including: 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? How to design empirical research addressing earnings management? What are the limitations and strengths of current empirical models?

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#### **Editorial Review**

Review

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"Provides a comprehensive overview of academic research ... . suited for most types of readers, from accounting researchers to managers. Still, I envision doctoral students and more experienced accounting scholars to be the primary target audience for this book. ... In my opinion, this book is very well written and executed ... . Within its scope, this book is an accounting scholar's must-have, an interesting read providing us with not only the author's perspective on earnings management but also a very useful literature overview." (Vedran Capkun, The International Journal of Accounting, Vol. 46 (2), June, 2011)

From the Back Cover

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 management?
- What are the motivations for smoothing and other reporting strategies?
- How can scholars design empirical research to address earnings management?
- What are the limitations and strengths of current empirical models?

Part 1 establishes the context of contemporary earnings management and presents definitions of key concepts. Parts 2 and 3 provide a review of the empirical and analytical research, respectively. Part 4 discusses the challenges of research design and considers directions for future research. An extensive bibliography lists over 2,000 publications.

"Earnings management has emerged as a fundamental area of accounting research. Professors Ronen and Yaari provide a comprehensive and provocative treatment of this vital subject. This book is a must read for

doctoral students, as well as established researchers, hoping to do work related to earnings management."

Martin P. Loeb, Deloitte & Touche Faculty Fellow, Professor and Chair Robert H. Smith School of Business University of Maryland

#### About the Author

Dr. Joshua Ronen, a leader in economic analysis, has more than 30 years of experience in economics, finance, accounting and research. He is Research Professor of Accounting at Stern School of Business, New York University, which he joned as a faculty member in 1973. From 1970 to 1974, he served on the faculty of the University of Chicago Business School. He received his BA in Accounting and Economics from the Hebrew University and his Ph.D. (1969) in Business Administration from Stanford University. He is also a licensed CPA in Israel and has practiced public accounting for seven years.

Dr. Ronen has served or is serving on numerous journals, including The Accounting Review, The Journal of Accounting Research, Accounting, Organizations and Society, Review of Quantitative Finance & Accounting, Journal of Accounting and Public Policy, The British Accounting Review, The Journal of International Financial Analysis. He also served as Editor-In-Chief of the Journal of Accounting, Auditing and Finance.

Dr. Varda Yaari is an Associate Professor at Morgan State University, Maryland, USA. 2002-2003: Senior Lecturer: Ben-Gurion University. 1998 – 2001: Lecturer: Ben-Gurion University. Coordinator of Accounting Area.

Dr. Yaari received his Ph.D. in Philosophy in 1989 from the Stern School of Business, NYU and his Master of Arts (Economics), 1979 from Tel-Aviv University.

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