



Cultural Impact on Earnings Management

By Stephan Küster

GRIN Verlag GmbH Sep 2014, 2014. Taschenbuch. Book Condition: Neu. 210x148x2 mm. Neuware - Seminar paper from the year 2014 in the subject Business economics - Accounting and Taxes, grade: 1,0, Catholic University Eichstätt-Ingolstadt (WFI), language: English, abstract: This paper analyses the effect of Hofstede's cultural dimensions on earnings management on 433 firms in 18 European countries, all reporting under IFRS. The results of multivariate regression reveal that only one cultural variable, namely Power Distance, has a significant effect on earnings management measured by discretionary accruals. In contrast, the scores for Individualism and Masculinity have no significant influence. These findings suggest that culture still has an influence on earnings management as suggested by previous studies, but is diminishing due to international accounting harmonization. 32 pp. Englisch.

DOWNLOAD



READ ONLINE
[7 MB]

Reviews

This type of book is everything and taught me to hunting ahead of time and more. It is actually rally interesting through looking at time period. You can expect to like just how the article writer write this publication.

-- Murphy Price

Definitely one of the best ebook We have possibly go through. It usually does not charge a lot of. I am just pleased to inform you that this is actually the greatest ebook i have got study in my own lifestyle and may be he greatest publication for actually.

-- Ms. Patsy D'Amore III

See Also



Psychologisches Testverfahren

Reference Series Books LLC Nov 2011, 2011. Taschenbuch. Book Condition: Neu. 249x191x7 mm. This item is printed on demand - Print on Demand Neuware - Quelle: Wikipedia. Seiten: 100. Kapitel: Myers-Briggs-Typindikator, Keirsey Temperament Sorter, DISG, Eignungstest für das Medizinstudium, Adult Attachment Interview,...



Programming in D

Ali Cehreli Dez 2015, 2015. Buch. Book Condition: Neu. 264x182x53 mm. This item is printed on demand - Print on Demand Neuware - The main aim of this book is to teach D to readers who are new to computer programming. Although...



Phonics Fun Stick Kids Workbook, Grade 1 Stick Kids Workbooks

Creative Teaching Press. Paperback. Book Condition: New. Paperback. 56 pages. Dimensions: 8.8in. x 6.4in. x 0.3in. Learning to read is a fun and exciting time in a child's life, and being able to decode words is an important skill that gives young readers...



The Java Tutorial (3rd Edition)

Pearson Education, 2001. Softcover. Book Condition: Neu. Gebrauch - Sehr gut Unbenutzt. Schnelle Lieferung, Kartonverpackung. Abzugsfähige Rechnung. Bei Mehrfachbestellung werden die Versandkosten anteilig erstattet. - Praise for "The Java' Tutorial, Second Edition" includes: "This book stands above the rest because it has..."



Dont Be Bully!

Full Circle, New Delhi, India. Softcover. Book Condition: New. Brave little Kamyra protects Tia from the school bully Josh and proves to be a true friend. Don't be a bully, is a story to inspire young minds to fight bullying without fear. Mr. Licks...



Adobe Indesign CS/Cs2 Breakthroughs

Peachpit Press, 2005. Softcover. Book Condition: Neu. Gebrauch - Sehr gut Unbenutzt. Schnelle Lieferung, Kartonverpackung. Abzugsfähige Rechnung. Bei Mehrfachbestellung werden die Versandkosten anteilig erstattet. - Adobe InDesign is taking the publishing world by storm and users are hungry for breakthrough solutions to...