

THE IMPACT OF EXECUTIVE COMPENSATION AND AUDIT QUALITY ON ACCRUAL-BASED AND REAL-BASED EARNINGS MANAGEMENT: EVIDENCE FROM JORDAN

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Abstract

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This study investigates the relationship between executive compensation, audit quality, and accrual and real earnings management in Jordan. While prior literature focuses on examining the impact of audit quality on accrual earnings management in Jordan, this study contributes to the literature by investigating the impact of executive compensation on real earnings management activities in Jordan. Further, this study contributes to the literature by investigating the impact of audit quality on real earnings management. By examining a Jordanian sample of 445 firm-year observations over the period from 2000 to 2011, this study presents new evidence that executive compensation is positively associated with accrual earnings management, suggesting that managers engage in accrual earnings management to increase reported earnings and, therefore, increase their pay-performance compensation. Further, the results show that managers who engaged in a higher level of real earnings management (via sales-based manipulation) received a lower level of compensation, suggesting that managers in Jordan are punished for the use of real activities. In terms of audit quality, the results show no evidence that audit quality is associated with accrual and real earnings management in Jordan. This study uses the corrected model of Jones (1991) as suggested by Dechow et al. (1995) to estimate normal accruals, while the models of Roychowdhury (2006) are used to estimate real earnings management activities.

Keywords: Executive Compensation, Audit Quality, Accrual and Real Earnings Management, Jordan

1. INTRODUCTION

The aim of this paper is to examine the relationship between executive compensation, audit quality, and accrual and real earnings management in Jordan. Recent research has shown increased interest in exploring earnings management practices by Jordanian public firms (e.g. Abed et al., 2012; Hamdan et al., 2013; Abu Jebri and Al-Thuneibat,

2016; Alzoubi, 2016; Alqatamin et al., 2017; Al-Shar' and Dongfang, 2017; Ibrahim and Al Awwadeh, 2017). However, to date, there has been very limited research that has examined whether executive compensation and audit quality are associated with earnings management practices. Further, while prior research has mainly focused on accrual earnings management, this study has extended the literature to examine real earnings management activities that undertaken by Jordanian public firms.

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The Routledge Companion to Auditing David Hay, W. Robert Knechel, Marleen Willekens, 2014-09-15 Auditing has been a subject of some controversy and there have been repeated attempts at reforming its practice globally This comprehensive companion surveys the state of the discipline including emerging and cutting edge trends It covers the most important and controversial issues including auditing ethics auditor independence social and environmental accounting as well as the future of the field This handbook is vital reading for legislators regulators professionals commentators students and researchers involved with auditing and accounting The collection will also prove an ideal starting place for researchers from other fields looking to break into this vital subject

Earnings Management and Corporate Finance Joanna Lizińska, Marzena Remlein, Leszek Czapiewski, 2024-07-01 In today's dynamic landscape of accounting corporate finance and business management earnings management has assumed paramount importance Transparent and reliable accounting information is crucial for accurate corporate performance forecasting and financial decision making This book uniquely discusses practical earnings management methods within the accounting and taxation realms It is supported by extensive international evidence linking informativeness of financial reports to companies financial decisions Delving into the earnings management process this book provides profound insights into how profits can be influenced through accounting choices and real business transactions Real life case studies will undoubtedly facilitate the understanding of accounting and taxation methods Additionally it unravels key elements of corporate finance puzzles related to the transparency of financial reports including the macroeconomic environment profit thresholds cash management audit quality financing decisions and financial health With broad empirical evidence from various European countries it multidimensionally explores the important link between the quality of information in financial statements and trade offs behind financial decisions The book serves as a valuable reference for international researchers in corporate finance accounting and corporate governance It is also a powerful tool for business practitioners including owners lenders auditors regulatory and professional bodies business partners or other market participants For those seeking the latest insights on earnings management those producing or assessing accounting information and those using financial reports in their research or business practice this book is a must read

Sustainable Finance, Digitalization and the Role of Technology Bahaaeddin Alareeni, Allam Hamdan, 2022-07-13 This book constitutes the refereed proceedings of the International Conference on Business and Technology ICBT2021 organized by EuroMid Academy of Business Technology EMABT held in Istanbul between 06-07 November 2021 In response to the call for papers for ICBT2021 485 papers were submitted for presentation and inclusion in the proceedings of the conference After a careful blind refereeing process 292 papers were selected for inclusion in the conference proceedings from forty countries Each of these chapters was evaluated through an editorial board and each chapter was passed through a double blind peer review process The book highlights a range of topics in the fields of

technology entrepreneurship business administration accounting and economics that can contribute to business development in countries such as learning machines artificial intelligence big data deep learning game based learning management information system accounting information system knowledge management entrepreneurship and social enterprise corporate social responsibility and sustainability business policy and strategic management international management and organizations organizational behavior and HRM operations management and logistics research controversial issues in management and organizations turnaround corporate entrepreneurship innovation legal issues business ethics and firm governance managerial accounting and firm financial affairs non traditional research and creative methodologies These proceedings are reflecting quality research contributing theoretical and practical implications for those who are wise to apply the technology within any business sector It is our hope that the contribution of this book proceedings will be of the academic level which even decision makers in the various economic and executive level will get to appreciate

Encyclopedia of Finance Cheng-Few Lee,Alice C. Lee,2022-09-12 The Encyclopedia of Finance comprehensively covers the broad spectrum of terms and topics relating finance from asset pricing models to option pricing models to risk management and beyond This third edition is comprised of over 1 300 individual definitions chapters appendices and is the most comprehensive and up to date resource in the field integrating the most current terminology research theory and practical applications It includes 200 new terms and essays 25 new chapters and four new appendices Showcasing contributions from an international array of experts the revised edition of this major reference work is unparalleled in the breadth and depth of its coverage

Accounting Choices in Family Firms Silvia Ferramosca,Alessandro Ghio,2018-03-13 This book provides a critical analysis of the current state of knowledge on the relationship between family firms and a wide range of accounting choices including earnings management accounting conservatism and financial and non financial disclosure In examining the choices made in family firms the authors explore and elucidate the relevance of agency socioemotional wealth stewardship and resource based theories Readers will also find close consideration of the impacts of a country s culture and societal values on accounting choices In particular further evidence is provided on the impact of different cultures on accounting conservatism in family businesses Finally avenues for future accounting research on family firms are discussed highlighting theoretical and empirical challenges In addition to offering a revealing analysis of the influence of ownership types and cultures on accounting choices within family firms the book identifies significant practical implications for the management of family firms and policy implications for regulators and standard setters

Global Comparability of Financial Reporting Under IFRS Francesco De Luca,Ho-Tan-Phat Phan,2022-11-14 The globalization of financial markets worldwide has progressively pushed toward simultaneous globalization of accounting information Thus during the last 50 years categories of preparers users and regulators have devoted their efforts to support the global comparability of financial reporting aiming at favoring the comparison of corporates financial performances at a cross

country level In the same vein IASB national standard setters and jurisdictions have participated in and given momentum to this process At the same time academic research has followed this process and tried to build a theoretical framework to address the related issues to assess the impact on preparers users and regulators while defining hindrances and obstacles to the comparability of financial reporting especially in an IFRS environment In this context this book reviews research studies on the comparability of financial reporting at a global level as well as highlights empirical analyses that demonstrate the extent to which global comparability has been achieved and how it enhances value relevance of earnings across countries It also looks at the cross country investors perspectives by shaping the empirical analysis to provide further insights on the role of the Big Four auditing services in enhancing the comparability of earnings The book provides an original contribution to the current debate about the comparability of financial reporting under IFRS and will be useful for researchers in the field

Evidence on the Relation between Audit and Earnings Quality. Do Clients of Higher Quality Auditors Provide Better Financial Reporting? ,2017-06-20 Seminar paper from the year 2017 in the subject Business economics Accounting and Taxes grade 1 3 language English abstract This paper studies the relation between audit and earnings quality It examines whether firms audited by a Big 4 member engage in higher earnings management activities as proxied by the magnitude of discretionary and absolute accruals as well as an income smoothing measure The author predicts that large auditors have higher competencies and incentives to deliver a higher quality audit Therefore their clients are expected to reveal less sophisticated earnings management and thus higher earnings quality The results do not support this relation Since standardsetters have been concerned about managers use of discretion to manage earnings in their financial reports an increasing amount of empirical research was conducted to address this issue additionally to regulation While independent auditors aim to assure that these statements are in accordance with legal compliance the actual audit quality can be grasped as the contingency that the auditor exposes and discloses an anomaly in their clients financial reports Whereas numerous audit scandals threaten the trustworthiness of well known large auditors there is various research revealing that Big N audited firms are supposed to disclose financial reports of higher quality Supplementing misleading accrual accounting practices in this regard this study also addresses another proxy for earnings management income smoothing Burgstahler and Dichev 1997 explain corporate income smoothing with the fact that managers avoid revealing earning decreases and losses to diminish costs arising from transactions with stakeholders Similarly Degeorge Patel and Zeckhauser 1999 show that managers smooth earnings to meet analysts forecasts On the other hand there are various contrary studies DeFond and Jimbalvo 1993 found that auditor client disagreements resulting from earnings management are more present in Big 4 audited firms They explain this with the properties of the common Big 4 clients For the reason of the ambiguous results it is interesting to study the effects and compare them with prior evidence to answer the question whether Big 4 auditors deliver higher quality in terms of a better financial reporting The terms are operationalized using a discretionary accruals and

income smoothing measure and analyzed for non Big 4 audited UK firms in the period 2005-2011. *Effects of Audit Quality on Real and Accrual Earnings Management and Subsequent Return Performance* Mohammad Alhadab, 2016. We find that IPO firms engage in real and accrual earnings management during the IPO and that big N audit firms constrain discretionary expenses based and accrual based manipulations. The restriction of these forms of earnings management leads IPO firms to resort to a higher level of sales based manipulation. Our results show that both sales based and accrual based earnings management predict post IPO return underperformance and that sales based manipulation has the most severe negative consequences for future return performance. In addition, we find IPO firms audited by big N audit firms experience a severe decline in post IPO return performance due to the extensive use of sales based manipulation that takes place during the offer year.

Earnings Management. The Influence of Real and Accrual-Based Earnings Management on Earnings Quality, 2024-01-31. Master's Thesis from the year 2019 in the subject Business economics Accounting and Taxes University of Duisburg-Essen. Course Master Thesis language English abstract. This paper delves into various theories and approaches aiming to define and differentiate earnings management from related concepts such as fraud, expectation management, and impression management. It explores the goals and incentives driving earnings management, including maximizing or minimizing earnings, beating targets, and smoothing. At the onset of the new millennium, corporate scandals rocked the business world, eroding trust in management boards of directors and the accounting profession. In response, regulations and policies aimed at enhancing corporate governance and financial reporting were swiftly implemented. The credibility, clarity, and consistency of financial reporting practices play a pivotal role in enabling investors to make informed decisions. Accurate and fair financial performance representations, as opposed to inflated and misleading figures, are essential for market players, including shareholders and creditors. Investors rely on audited financial reports to guide their investment decisions, underscoring the critical importance of accuracy and reliability in publicly available financial disclosures. Auditors, by reducing the risk of material misstatement, ensure the integrity of the information disclosed in a company's financial statements. Management, with the goal of achieving promised targets and ensuring the company's existence, may engage in earnings management as a strategic contribution to corporate policy. Financial reporting serves as a means to distinguish well-performing companies from their counterparts, facilitating efficient resource allocation and empowering stakeholders to make effective decisions. The disclosed earnings results significantly impact a firm's overall business activities and management decisions, particularly in satisfying analysts' expectations, which can influence equity value. While accounting standards play a role, the quality of financial statements is more influenced by company-specific and institutional factors shaping managers' incentives. These factors lead to financial reporting practices being viewed as the outcome of a cost-benefit assessment.

Concepts and Cases of Illicit Finance Rafay, Abdul, 2023-08-10. As fraud and corruption continue to spread globally, illicit and illegitimate finance is one of many areas of concern. To help stop the spread of corruption across fields and

industries further study on the best practices and strategies to combat illicit and illegitimate finance is required Concepts and Cases of Illicit Finance provides understanding and lessons learned regarding all aspects of illicit and illegitimate finance Covering key topics such as financial crimes financial intelligence and hacking fraud this premier reference work is ideal for business owners managers policymakers industry professionals researchers academicians scholars practitioners instructors and students

The Effect of Audit Quality on Earnings Management Connie L. Becker, 1997 This study examines the relation between audit quality and earnings management Consistent with prior research we treat audit quality as a dichotomous variable and assume that Big Six auditors are of higher quality than non Big Six auditors Earnings management is captured by discretionary accruals that are estimated using a cross sectional version of the Jones 1991 model Prior literature suggests that auditors are more likely to object to management's accounting choices that increase earnings as opposed to decrease earnings and that auditors are more likely to be sued when they are associated with financial statements that overstate earnings as compared to understate earnings Therefore we hypothesize that clients of non Big Six auditors report discretionary accruals that increase income relatively more than the discretionary accruals reported by clients of Big Six auditors This hypothesis is supported by evidence from a sample of 10 379 Big Six and 2 179 non Big Six firm years Specifically clients of non Big Six auditors report discretionary accruals that are on average 1.5 to 2.1 percent of total assets higher than the discretionary accruals reported by clients of Big Six auditors Also consistent with earnings management we find that the mean and median of the absolute value of discretionary accruals are greater for firms with non Big Six auditors This also indicates that lower audit quality is associated with more "accounting flexibility" *Auditing*, 2008

Earnings Management, Conservatism, and Earnings Quality Ralf Ewert, Alfred Wagenhofer, 2012 This monograph reviews earnings management conservatism and their effects on earnings quality in an economic modeling framework Both earnings management and conservative accounting introduce biases to financial reports The fundamental issue addressed is what economic effects these biases have on earnings quality or financial reporting quality *APMR*, 2003 **Management Sciences Review**, 2011 **Aanwinsten van de Centrale Bibliotheek (Queteletfonds)** Bibliothèque centrale (Fonds Quetelet), 2001 *CA Magazine*, 2008 **The International Journal of Accounting**, 2004 *JOURNAL OF Accounting & Economics*, 2004 *Symposium on Auditing Research*, 2002

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