

Detecting Target-Driven Earnings Management Based on the Distribution of Digits

ROBERT ULLMANN* AND CHRISTOPH WATRIN

Abstract: We present a novel research design to detect target-driven earnings management in accounting data. As a particular concern in this line of research, information about the exact earnings target value of a given firm is often not available. We therefore develop an empirical strategy that does not require such information. To this end, we rely on the concept of the distribution of digits rather than the distribution of the earnings metric itself. We then theoretically derive that the mean of the distribution of digits, in particular, exhibits a specific pattern around the earnings target that can be exploited to investigate target-driven earnings management. This pattern arises regardless of the distribution of digits that obtains in unmanaged data. We extensively test our theoretical predictions using both simulated and archival data.

Keywords: distribution of digits, target-driven earnings management, Benford's Law

1. INTRODUCTION

The measurement of cross-sectional differences in earnings management continues to be one of the most relevant issues in accounting research (Jorgensen et al., 2014). Within this subject area, one important line of research focuses on earnings management activity intended to meet (or exceed) a given earnings target. Target-beating is a specific dimension of earnings quality and, consequently, requires its own proxies (Dechow et al., 2010). Previous research in this area largely focuses on three distinct earnings targets, namely (i) zero earnings, (ii) previous-period earnings, and (iii) analysts' forecasts (Dechow et al., 2010). However, numerous alternative (yet unobservable) earnings targets exist.

We develop a research design that allows the investigation of target-driven earnings management in accounting data when information concerning relevant earnings target values is not available. To this end, we rely on a concept that is well established

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Detecting Earnings Management

Julia Schneider



Detecting Earnings Management:

Detecting Earnings Management Patricia Dechow, 1999 This paper evaluates alternative models for detecting earnings management The paper restricts itself to models that assume the construct being managed is discretionary accruals since such models are commonly used in the extant accounting literature Existing models range from simple models in which discretionary accruals are measured as total accruals to more sophisticated models that separate total accruals into a discretionary and a non discretionary component Prior to this paper there had been no systematic evidence bearing on the relative performance of these alternative models at detecting earnings management This paper evaluates the relative performance of the competing models by comparing the specification and power of commonly used test statistics across the measures of discretionary accruals generated by each model The specification of the test statistics is evaluated by examining the frequency with which they generate type I errors for a random sample of firm years and for samples of firm years with extreme financial performance We focus on samples with extreme financial performance because the stimuli investigated in previous research are frequently correlated with financial performance The first sample of firms are targeted by the Securities and Exchange Commission for allegedly overstating annual earnings and the second sample is created by artificially introducing earnings management into a random sample of firms

Detecting Earnings Management Gary Giroux, 2004 Publisher Description

Detecting Earnings Management Stavroula Kourdoumpalou, 2019 Earnings management research is of interest not only to academics but also to practitioners and regulators A major strand of the relevant literature examines the divergent reporting incentives that managers face when reporting for tax and for financial accounting purposes In case of conforming earnings management firms that prefer tax aggressiveness also lower their financial accounting income whereas firms that are aggressive in financial reporting also inflate taxable income However there is significant evidence that firms also take advantage of the opportunity provided by the dual reporting system i e preparation of distinct reports and simultaneously manipulate both accounting and taxable earnings i e non conforming earnings management As the extent of earnings manipulation cannot be measured directly a number of proxies have been developed in the literature relying on publicly available data For the purposes of the present review the most commonly used ones are classified into three groups accrual models effective tax rates and book tax differences

Detecting Earnings Management Patricia M. Dechow, Richard G. Sloan, Amy P. Sweeney, 1993 This paper evaluates alternative models for detecting earnings management The paper restricts itself to models assuming that the construct being managed is total discretionary accruals since such models are commonly used in the extant literature on earnings management Existing models range from simple models in which discretionary accruals are measured as total accruals to more sophisticated models that seek to separate total accruals into discretionary and non discretionary components There is however no direct evidence bearing on the relative performance of these alternative models at detecting earnings management This paper

evaluates the relative performance of these models by comparing the specification and power of commonly used statistical tests across the measures of discretionary accruals generated by the models

Introduction Earnings Management John D. Phillips, Morton Pincus, Sonja O. Rego, 2014 We examine the usefulness of deferred tax expense as compared to various accrual measures employed in prior research in detecting earnings management in three settings where earnings management likely occurs The motivation for using deferred tax expense to detect earnings management is that there is typically more discretion under generally accepted accounting principles than under tax rules and we assume that managers exploit such discretion to manage income upwards primarily in ways that do not affect current taxable income Thus we expect that decisions to manage earnings upwards will generate book tax differences that increase deferred tax expense Our results provide evidence of the incremental usefulness of deferred tax expense in detecting earnings management activities vis a vis total accruals and abnormal accruals derived from two versions of the Jones model Deferred tax expense is generally incrementally useful beyond all three accruals based measures with regard to detecting earnings management to avoid an earnings decline and with regard to detecting earnings management to avoid a loss With regard to meeting analysts earnings forecasts only total accruals is incrementally useful in detecting earnings management We also find that deferred tax expense is significantly more accurate than any of the accrual measures in classifying firm years as successfully avoiding a loss whereas no one measure is relatively more accurate than the others in classifying firm years as successfully avoiding an earnings decline or meeting analysts forecasts

Estimating Abnormal Accruals for Detection of Earnings Management Lakshmanan Shivakumar, 2002 This paper addresses certain methodological issues that arise in estimating abnormal or discretionary accruals for detection of event specific earnings management This paper examines the specification of time series models as well as cross sectional models of expected accruals using annual as well as quarterly data I show that time series models provide highly imprecise estimates of abnormal accruals due to the small number of observations used in estimating the parameters of the models I also show that the cross sectional Jones model though well specified for randomly chosen firms is mis specified for firms with cash flows either above or below their industry median This paper develops a model for expected accruals which is well specified for all cash flow levels Further using simulation analysis I show that the model developed in this paper is more powerful at detecting earnings management than the cross sectional Jones model In addition this paper examines the impact of audits on the ability of managers to manage reported earnings Finally this paper examines the limitations of the models proposed by Dechow Sloan and Sweeney Accounting Review 1995 and by Kang and Sivaramakrishnan Journal of Accounting Research 1995

[Proceedings of 3rd International Conference on Artificial Intelligence: Advances and Applications](#) Garima Mathur, Mahesh Bundele, Ashish Tripathi, Marcin Paprzycki, 2023-04-14 This book gathers outstanding research papers presented in the 3rd International Conference on Artificial Intelligence Advances and Application ICAIAA 2022 held in Poornima College of Engineering Jaipur India during April 23 24 2022 This book covers

research works carried out by various students such as bachelor master and doctoral scholars faculty and industry persons in the area of artificial intelligence machine learning deep learning applications in health care agriculture and business security It also covers research in core concepts of computer networks intelligent system design and deployment real time systems WSN sensors and sensor nodes SDN NFV etc

Research Handbook of Finance and Sustainability Sabri Boubaker,Douglas Cumming,Duc Khuong Nguyen,2018 The severe consequences of the global financial crisis 2008 2009 and numerous accounting frauds and financial scandals over the last fifteen years have let to calls for more ethical and responsible actions in all economic activities including consumption investing governance and regulation Despite the fact that ethics in business and corporate social responsibility rules have been adopted in various countries more efforts have to be devoted to motivate and empower more actors to integrate ethical behavior and rules in making business and managerial decisions The Research Handbook of Finance and Sustainability will provide the readers but particularly investors managers and policymakers with comprehensive coverage of the issues at the crossroads of finance ethics and sustainable development as well as proposed solutions while focusing on three different levels corporations investment funds and financial markets

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with Artificial Intelligence, Big Data, and Blockchain Paul Moon Sub Choi,Seth H. Huang,2021-03-08 This book introduces readers to recent advancements in financial technologies The contents cover some of the state of the art fields in financial technology practice and research associated with artificial intelligence big data and blockchain all of which are transforming the nature of how products and services are designed and delivered making less adaptable institutions fast become obsolete The book provides the fundamental framework research insights and empirical evidence in the efficacy of these new technologies employing practical and academic approaches to help professionals and academics reach innovative solutions and grow competitive strengths

The Association of Earnings Management with Current Returns, Current Market Values, Future Returns, Executive Compensation and the Likelihood of Being a Target of 10b-5 Litigation Christopher L. Jones,1998 **The Routledge Companion to Financial Accounting Theory** Stewart

Jones,2015-05-22 Financial accounting theory has numerous practical applications and policy implications for instance international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices The global financial crisis has also led to a new found appreciation of the social economic and political importance of accounting concepts generally and corporate financial reporting in particular For instance the fundamentals of capital market theory i e market efficiency and measurement theory i e fair value have received widespread public and regulatory attention This comprehensive authoritative volume provides a prestige

reference work which offers students academics regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory

Financial Markets and Corporate Finance Shveta Singh, Sonali Jain, 2024-11-05 This book presents a selection of the best papers from the 5th International Conference on Financial Markets and Corporate Finance ICFMCF2023 held in the Department of Management Studies IIT Delhi in July 2023 In today's dynamic and swiftly changing financial environment marked by heightened volatility and complexity ensuring the financial sector's resilience is paramount The contents of this book address this gap by offering state of the art research in the fields of financial institutions financial markets and corporate finance The book specifically explores dynamic topics such as risk management in banks the growth of fintech cryptocurrencies the proliferating usage of derivative instruments CSR policies and the effect of corporate governance and earnings management on firm performance with a special emphasis on emerging economies The studies utilize advanced and innovative qualitative and quantitative techniques to offer valuable insights into finance The studies included in this book deliberate on theoretical work empirical findings and policy implications related to financial markets and corporate finance Given the scope the range of papers in this collection benefits academics practitioners industry experts and policymakers seeking economic insights to address various challenges

Earnings Management to Avoid Earnings Decreases and Losses David Burgstahler, 1996

The Role of Accounting Principles in Detecting Earnings Management Paul William Polinski, 2000

Detecting Earnings Management. An Analysis of Credit Institutions' (Banks) Trading in Hungary Endre Beretka, 2020 This paper examines evidence of Earnings Management EM in annual financial reports of foreign and domestic credit institutions trading in Hungary an ex communist country and a Central European economy by applying an alternative approach the Distribution of the Ratios method Analyses were performed with 14 banking specific ratios for the period of 1999-2015 by applying Burgstahler and Dichev 1997 Dechow et al 1991 models Kolmogorov Smirnov Monte Carlo Benchmark and Distributional tests Primary findings confirm that a the Distribution of the Ratios method demonstrates that apart from significant evidence of EM presence managers do not always manipulate the same variables or one area of the financial statements but at their discretion choose different areas to engage EM and in different periods and b Credit Institutions engaged in EM in the period Prior to and After the 2008 financial crisis Additional Benchmark Analysis results present weak evidence of EM and should be read with caution however Benchmark comparison should not be excluded from research

Constraints to Earnings Management Paul Miles Clikeman, 1995 *Lao Journal of Economics and Business Management*, 2004-08

Encyclopedia of Alternative Investments Greg N. Gregoriou, 2008-08-18 A pioneering reference essential in any financial library the Encyclopedia of Alternative Investments is the most authoritative source on alternative investments for students researchers and practitioners in this area Containing 545 entries the encyclopedia focuses on hedge funds managed futures commodities and venture capital It features

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