



# 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.



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