

The Relation between Earnings Management with the Financial Reporting

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Abstract : The objective of this research is to investigate the effects of earnings management on corporate transparency of the company in Dusit area workplace via financial reporting reliability and stakeholder acceptance as independent variable. And the company in Dusit are taken as the population and sample. The questionnaire is used to collect data. Exploratory Factor Analysis is implemented to ensure construct validity, and correlation statistic is selected to test the relationship among all variable and the ordinary least squares regression is used to explore the hypothesized. The results show that earnings management has a significant and negative impact on financial reporting reliability, stakeholder acceptance, and corporate transparency. Both financial reporting reliability and stakeholder acceptance have an important and positive effect on corporate transparency, and they are then mediators of the earnings management-corporate transparency relationships.

Keywords : dusit area workplace, earnings management, financial report, business and marketing management

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