

Alignment in Earnings Management Research: Italy Looking towards US

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Abstract : The paper aims to investigate the factors driving the increasing alignment of Italian earnings management (EM) research to US research on the same field. After characterizing the progressive similarity of Italian EM research with respect to US one by means of an historical comparison, the paper relies on a subsequent secondary source analysis to detect the possible causes of said alignment. Once identified that the alignment increased along three subsequent periods, the paper analyses and discusses this incremental similarity according to new institutional sociology (NIS) and highlights the presence of different combination of isomorphic pressures that help explaining this incremental similarity. The paper contributes to the institutional literature by providing evidence of isomorphism in academic research; it also contributes to accounting research by indicating the forces that are able to drive change and development in accounting research at national and international level. The paper also enlarges the explanatory value of NIS in alternative contexts, like academic accounting research.

Keywords : accounting research, earnings management, international comparison, Italy, new institutional sociology, US

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