1. Record Nr. UNINA9910298526703321

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Titolo	Earnings Accruals and Real Activities Management around Initial Public Offerings : Evidence from Specific Industries / / by Peter Ising
Pubbl/distr/stampa	Wiesbaden : , : Springer Fachmedien Wiesbaden : , : Imprint : Springer Gabler, , 2014
ISBN	3-658-03794-6
Edizione	[1st ed. 2014.]
Descrizione fisica	1 online resource (242 p.)
Disciplina	657.6
Soggetti	Economics Management science Accounting Bookkeeping Economics, general Accounting/Auditing
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Earnings Management -- Real Activities Management -- Initial Public Offering.
Sommario/riassunto	The beginning of the new millennium was characterized by company scandals in accounting around the world. A transparent and fair presentation of financial statements is beneficial for capital market participants. Especially around initial public offerings different incentives of these players exist to influence financial statements in diverse aspects. Therefore, studies of earnings management try to identify abnormal behavior. Peter Ising covers additional aspects to shed light on substantial drivers of discretionary reporting behavior around going public. Factors like influence on real activities, industry affiliation, and specific years in the IPO process add further insight to this theoretical and practical topic. The dependence on these factors is high and confirms that company specifics are important for interpretation of financial results. Contents Initial Public Offerings Discretionary Reporting Earnings Accruals and Real Activities Management Target Groups Researchers and students in business

administration with a focus on accounting and finance Investment analysts, executives and others involved in the area of investment banking   The Author Peter Ising wrote his dissertation under the supervision of Prof. Dr. Dieter Pfaff at the Department of Business Administration at the University of Zurich. .