

FACTORS AFFECTING EARNINGS MANAGEMENT – A SUMMARY OF LITERATURE

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ABSTRACT

This paper attempts to present a brief summary of the important research in the area of earnings management. The paper encompasses not only the conceptual aspect of the topic, but also the other firm specific factors which are related with earnings management. This paper is unique as it creates a comprehensive understanding about earnings management in the minds of the reader.

KEYWORDS: *Earnings Management, Comprehensive Understanding*