



Earnings Quality and Earnings Management: The Role of Accounting Accruals

Sanjay Bissessur

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The primary product of financial reporting is net income or earnings as a measure of performance. Earnings are the summary measure of firm performance produced under the accrual basis of accounting. Earnings are important since they are used as a summary measure of firm performance by a wide range of users, for instance for executive compensation plans or in debt covenants. Accruals are at the heart of Financial Reporting. The primary role of accruals is to overcome problems with measuring firm performance when firms are in continuous operation. Accruals shift or adjust the recognition of cash flows over time, so that the adjusted number, i.e. earnings, better measures firm performance. However, accruals can also be used to manage earnings. As a result, accruals play a major role in the determination of the quality of reported earnings. This study provides an overview of the role of accruals in financial reporting. In the empirical analysis, the manner in which accruals adjust cash flows is examined for respectively the prediction of future cash flows, growth and losses

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