

## عنوان مقاله:

Detection of Earnings Manipulation Practices in Bangladesh

## محل انتشار:

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## خلاصه مقاله:

This study is conducted to detect earnings manipulation practices in selected textile companies of Bangladesh. It investigates whether the textile companies of Bangladesh are engaged in earnings manipulation or not. For testing this hypothesis, Beneish M-Score is being used collecting data of ۱۳ textile companies from financial year ۲۰۱۲-۲۰۱۸. This study indicates a great number of earnings manipulation practices conducted in textile industries. This paper, based on Beneish M-Score, finds evidences regarding manipulation of earnings through disproportionate rise in receivables, cost deferral, less cash behind reported income, etc. by listed companies. This paper finds that the textile companies are manipulating earnings. While this model can be easily used to detect earnings manipulations using annual reports provided by listed companies, further investigations are needed to identify the reasons behind distortions in reported numbers are actually earnings manipulation or any other organizational origin. Being a cost effective tool in detecting frauds through manipulating earnings, this model can be a great tool for auditors and other respective regulatory authorities.

## کلمات کلیدی:

earnings manipulation, Beneish M-Score, Cost Deferral

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1810128>

