

在不同產業下盈餘管理行為與資訊透明度關聯之研究-以台灣上市櫃公司為例

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摘要

When insufficient information disclosure will lead to the investors do not fully understand the operating conditions of the investment company losses. Therefore, uses regression analysis to explore whether earnings management and transparency of information related different industries. Listed companies during 2005 to 2010 are to participate in the Information Disclosure and Evaluation System for the sample. The results show that only in the less engaged in earnings management, cluster, engaged in earnings management behavior will vary the level of transparency of information, the other aren't

關鍵字：Earnings management, information transparency, Discretionary accruals