

## Accepted Manuscript

How does real earnings management affect the value of cash holdings? Comparisons between information and agency perspectives

Che-Chia Chang, Li-Han Kao, Hsin-Yu Chen



PII: S0927-538X(17)30455-9  
DOI: [doi:10.1016/j.pacfin.2018.06.001](https://doi.org/10.1016/j.pacfin.2018.06.001)  
Reference: PACFIN 1032  
To appear in: *Pacific-Basin Finance Journal*  
Received date: 18 September 2017  
Revised date: 30 April 2018  
Accepted date: 3 June 2018

Please cite this article as: Che-Chia Chang, Li-Han Kao, Hsin-Yu Chen , How does real earnings management affect the value of cash holdings? Comparisons between information and agency perspectives. *Pacfin* (2017), doi:[10.1016/j.pacfin.2018.06.001](https://doi.org/10.1016/j.pacfin.2018.06.001)

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

How does Real Earnings Management Affect the Value of Cash Holdings? Comparisons between Information and Agency Perspectives

This version: April 30, 2018

Che-Chia Chang<sup>a</sup>, Li-Han Kao<sup>b\*</sup>, Hsin-Yu Chen<sup>c</sup>

\* Corresponding author: hankgau@scu.edu.tw, Tel: +886 2 2311 1531 ext.3589, Fax: +886 2 2311 8573

<sup>a</sup> Department of Finance, Tunghai University. No.1727, Sec.4, Taiwan Boulevard, Xitun District, Taichung City 40704, Taiwan R.O.C. ccchang@thu.edu.tw

<sup>b</sup> Department of Accounting, Soochow University. No.56, Sec.1, Gueiyang Street, Zhongzheng District, Taipei City 10048, Taiwan R.O.C. hankgau@scu.edu.tw

<sup>c</sup> Department of Accounting, Providence University. No.200, Sec.7, Taiwan Boulevard, Shalu District, Taichung City 43301, Taiwan R.O.C. hychen2@pu.edu.tw

Download English Version:

<https://daneshyari.com/en/article/7374052>

Download Persian Version:

<https://daneshyari.com/article/7374052>

[Daneshyari.com](https://daneshyari.com)