### **Accepted Manuscript**

Peer Performance and Earnings Management

Qianqian Du, Rui Shen

PII: \$0378-4266(18)30023-2

DOI: 10.1016/j.jbankfin.2018.01.017

Reference: JBF 5293

To appear in: Journal of Banking and Finance

Received date: 16 March 2017 Revised date: 22 December 2017 Accepted date: 31 January 2018



Please cite this article as: Qianqian Du, Rui Shen, Peer Performance and Earnings Management, *Journal of Banking and Finance* (2018), doi: 10.1016/j.jbankfin.2018.01.017

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.

## **Peer Performance and Earnings Management**\*

#### Qianqian Du

Reach Institute of Economics and Management Southwest University of Finance and Economic Chengdu, China

Tel: (86)-28-8708-1672; Fax: (86)-28-8735-6958 Email: duqq@swufe.edu.cn

#### Rui Shen

Nanyang Business School Nanyang Technological University Nanyang Avenue, Singapore Tel: (65)-6316-8798; Fax: (65)-6792-4217

Email: shenrui@ntu.edu.sg

<sup>\*</sup> We are grateful for helpful comments from Qiang Cheng, Tzu-Ting Chiu, Rui Ge, Wei Shi, seminar participants at the Norwegian School of Economics and the University of Stavanger, and participants in the EAA conference in Glasgow and the Asian FA Annual Conference in Changsha. We also thank Rui Ge for providing us the customer-supplier information and Yijing Koay, Crystal Lee, Joslyn Teo, Nicole Teo and Yiling Zhang for their research assistance in collecting RPE data. All remaining errors are ours.

#### Download English Version:

# https://daneshyari.com/en/article/7356588

Download Persian Version:

https://daneshyari.com/article/7356588

<u>Daneshyari.com</u>