

Detecting Target-Driven Earnings Management Based on the Distribution of Digits

ROBERT ULLMANN* AND CHRISTOPH WATRIN

Abstract: We present a novel research design to detect target-driven earnings management in accounting data. As a particular concern in this line of research, information about the exact earnings target value of a given firm is often not available. We therefore develop an empirical strategy that does not require such information. To this end, we rely on the concept of the distribution of digits rather than the distribution of the earnings metric itself. We then theoretically derive that the mean of the distribution of digits, in particular, exhibits a specific pattern around the earnings target that can be exploited to investigate target-driven earnings management. This pattern arises regardless of the distribution of digits that obtains in unmanaged data. We extensively test our theoretical predictions using both simulated and archival data.

Keywords: distribution of digits, target-driven earnings management, Benford's Law

1. INTRODUCTION

The measurement of cross-sectional differences in earnings management continues to be one of the most relevant issues in accounting research (Jørgensen et al., 2014). Within this subject area, one important line of research focuses on earnings management activity intended to meet (or exceed) a given earnings target. Target-beating is a specific dimension of earnings quality and, consequently, requires its own proxies (Dechow et al., 2010). Previous research in this area largely focuses on three distinct earnings targets, namely (i) zero earnings, (ii) previous-period earnings, and (iii) analysts' forecasts (Dechow et al., 2010). However, numerous alternative (yet unobservable) earnings targets exist.

We develop a research design that allows the investigation of target-driven earnings management in accounting data when information concerning relevant earnings target values is not available. To this end, we rely on a concept that is well established

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