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FAKULTÄT FÜR BETRIEBSWIRTSCHAFT
MUNICH SCHOOL OF MANAGEMENT
INSTITUT FÜR UNTERNEHMENSRECHNUNG UND CONTROLLING
(IUC)
PROF. DR. CHRISTIAN HOFMANN



Accounting Research Workshop (ARW) - ST2016

- Speaker:** Marco Fasan
- University:** Assistant Professor, Department of Management, Ca' Foscari University of Venice, Italy
- Research:** Management Accounting, Financial Accounting, Sustainability, Corporate Governance
- Date:** May 31, 2016
- Topic:** "Language FTR and Earnings Management: International Evidence"
- Abstract:** "We study whether a particular aspect of language structure, the future-time reference (FTR) of a language, explains variation in corporate earnings management behaviors around the world. Based on the Sapir-Whorf hypothesis (Whorf 1956), we predict that grammatically referencing the future, which induces humans to perceive the future more sharply distinct from the present, induces myopic management behavior. In support of this idea, we find that firms headquartered in strong-FTR language countries are more likely to engage in accrual and real activities earnings management to meet short-term earning benchmarks."



Im Rahmen des Accounting Research Workshops konnten wir Prof. Fasan als Referenten gewinnen. Wir bedanken uns ausdrücklich für den interessanten Einblick in seine Arbeit und wünschen ihm für seine weiteren Forschungsprojekte alles Gute.