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Exploring IFRS Adoption and Earnings Management: A Bibliometric Analysis of Scholarly Research

**Wan Razazila Wan Abdullah^{1*}, Norhayati Zamri²,
Farah Husna Mohd Fatzel³, Amizahanum Adam⁴,**

^{1,2,3,4} Faculty of Accountancy, Universiti Teknologi MARA, Perak Branch, Tapah Campus, 35400, Tapah Road,
Perak, Malaysia

*Corresponding email: wanrazz@uitm.edu.my

Abstract

This study performs a comprehensive bibliometric analysis to explore the intricate relationship between International Financial Reporting Standards (IFRS) and earnings management, a crucial issue in the realm of global financial reporting. Leveraging the SCOPUS database, we examined over 1,400 publications spanning from 2005 to 2024. The analysis utilized VOSviewer to dissect various aspects of the research landscape, including citation patterns, co-citation networks, keyword co-occurrence, co-authorship dynamics, and bibliographic coupling. The central issue addressed by this study is the ongoing debate regarding how the adoption of IFRS impacts earnings management practices, particularly across different economic contexts. This study is significant for its ability to map the global research landscape, providing insights into both the positive impacts of IFRS on curbing earnings manipulation and the persistent challenges it presents, especially in emerging markets. Our findings reveal prominent contributors to the field, such as Christian Leuz and Luzi Hail, and highlight key research themes, including corporate governance and financial reporting quality. The analysis also identifies critical gaps in the literature, such as the nuanced effects of IFRS in various regional contexts and the evolution of new earnings management techniques as standards continue to develop. By offering a detailed overview of current research trends, this study provides valuable insights for academics, practitioners, and policymakers. It not only underscores the progress made in understanding the role of IFRS in mitigating earnings management but also suggests future research directions to further enhance the comprehension and implementation of IFRS standards.

Keywords

Bibliometric Analysis, IFRS, Earnings Management, Financial Reporting, Earnings Quality,

1.0 Introduction

The adoption and implementation of International Financial Reporting Standards (IFRS) have brought significant changes to global accounting practices. Designed to standardize financial reporting across borders, IFRS aims to enhance transparency, comparability, and reliability of financial statements (Ball, 2006). However, despite these objectives, the impact of IFRS on earnings management - a practice involving the strategic manipulation of financial reports to meet specific objectives (Healy & Wahlen, 1999) remains a subject of ongoing debate.

Earnings management continues to be a critical issue within the accounting and finance community. The introduction of IFRS was intended to reduce such practices by imposing stricter disclosure requirements and improving governance (Barth, Landsman, & Lang, 2008). Yet, the reality is more nuanced. While some studies suggest that IFRS adoption can diminish the scope for earnings manipulation due to its stringent

requirements (Armstrong, Barth, Jagolinzer, & Riedl, 2010), others argue that the flexibility allowed by IFRS could potentially enable new forms of earnings management (Capkun, Collins, & Jeanjean, 2016).

This bibliometric analysis is designed to address this core issue by systematically reviewing the research on the relationship between IFRS and earnings management. By analyzing publication trends, citation metrics, and co-authorship networks, this study aims to shed light on how research in this area has evolved and identify key themes and influential works. It will also highlight gaps in the literature and suggest potential directions for future research (Zupic & Čater, 2015).

Conducting a bibliometric analysis enables a quantitative assessment of research outputs, providing an objective foundation for understanding the scholarly discourse on IFRS and earnings management. This approach maps the evolution of the field over time, identifies emerging areas of interest, and highlights potential future research directions (Archambault et al., 2009). By offering a comprehensive overview of the literature, this study contributes to the ongoing dialogue about the effectiveness of IFRS in enhancing financial reporting quality and its implications for earnings management practices.

The findings will provide valuable insights into the role of IFRS in mitigating earnings management and address the broader debate regarding its impact on financial reporting standards. This research serves as a foundational resource for scholars, practitioners, and policymakers interested in the intersections of international accounting standards and financial reporting practices, enriching the academic discourse and guiding future investigations.

2.0 Literature Review

2.1 International Reporting Standards (IFRS)

International Financial Reporting Standards (IFRS) represent a set of accounting standards developed to harmonize financial reporting practices across different jurisdictions. The origins of IFRS can be traced back to the 1970s with the establishment of the International Accounting Standards Committee (IASC). The IASC was formed with the objective of developing and promoting international accounting standards to improve comparability and transparency in financial reporting (Camfferman & Zeff, 2007). This initial effort laid the groundwork for a global approach to financial reporting.

In 2001, the International Accounting Standards Board (IASB) was created to replace the IASC and continue the work of developing high-quality international accounting standards. The IASB was tasked with setting standards that would be broadly accepted and applied consistently across different countries, thereby enhancing the quality and comparability of financial statements globally (Whittington, 2008). The transition from IASC to IASB marked a significant shift towards a more structured and formalized process of standard setting. The European Union's adoption of IFRS in 2005 for the consolidated financial statements of listed companies represented a pivotal moment in the global adoption of IFRS. This move was instrumental in driving widespread acceptance and implementation of IFRS across Europe and beyond (Larson & Street, 2004). The EU's decision highlighted the growing recognition of IFRS as a global standard and encouraged other countries to align their accounting practices with these international guidelines.

Over the years, the IFRS framework has continued to evolve to address emerging issues and enhance its relevance. The IASB has introduced numerous updates and new standards to reflect changes in the global business environment and improve the clarity and applicability of financial reporting (Hail, Leuz, & Wysocki, 2010). For example, the introduction of IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers) represents significant updates aimed at enhancing the measurement and reporting of financial instruments and revenue, respectively.

Despite its widespread adoption, the implementation of IFRS has faced challenges. Issues such as inconsistent application, varying interpretations, and the complexity of certain standards have posed difficulties for preparers and users of financial statements (Kvaal & Nobes, 2010). These challenges underscore the need for ongoing research and dialogue to address potential shortcomings and ensure that IFRS continues to meet the needs of a dynamic global market. Overall, the development of IFRS reflects a concerted effort to create a unified accounting framework that promotes transparency, comparability, and accountability in financial reporting. The evolution of IFRS represents a significant milestone in the quest for global accounting harmonization, and its continued development will be crucial in adapting to the changing landscape of international finance and business.

2.2 IFRS and Earnings Management

The International Financial Reporting Standards (IFRS), established by the International Accounting Standards Board (IASB), aim to create a uniform accounting framework that enhances comparability and transparency across countries (Hail, Leuz, & Wysocki, 2010). Since its introduction, IFRS has been pivotal in shaping global accounting practices. The primary goal of these standards is to standardize accounting practices, thereby reducing the scope for earnings management—a practice where management manipulates financial reports to achieve specific objectives, such as meeting earnings targets or influencing stock prices (Healy & Wahlen, 1999). Earnings management involves using accounting judgments and estimates to alter the timing and recognition of financial transactions. The relationship between IFRS adoption and earnings management is complex, as IFRS was designed to mitigate earnings manipulation by enforcing stricter reporting standards.

The impact of IFRS adoption on earnings management has been a significant focus of research. Many studies suggest that IFRS adoption generally aims to reduce earnings management by imposing stricter accounting standards and enhancing financial disclosure. For instance, Eiler, Miranda-Lopez, and Tama-Sweet (2022) provide evidence from Mexico indicating that IFRS adoption has led to a reduction in earnings management due to increased transparency and comparability. Similarly, Viana, Lourenço, and Paulo (2023) highlight that IFRS adoption positively impacts both accrual-based and real earnings management in emerging markets, helping to curb aggressive earnings manipulation practices. Despite these positive outcomes, the effectiveness of IFRS in curbing earnings management is not universally acknowledged. Research by Norouzpour, Nikulin, and Downing (2023) on European banks suggests that while IFRS 9 introduced significant changes, it also led to new opportunities for earnings management related to capital management. This finding underscores that while IFRS aims to enhance transparency, the standards can also create avenues for manipulation if not adequately enforced.

The interaction between corporate governance and IFRS adoption has also been a topic of interest. Hashed and Almaqtari (2021) explore the combined effects of corporate governance mechanisms and IFRS on

earnings management in Saudi Arabia. They find that strong corporate governance frameworks significantly enhance the efficacy of IFRS in mitigating earnings manipulation. This aligns with Hasan and Rahman's (2020) research in Bangladesh, which highlights the crucial role of effective governance in shaping the outcomes of IFRS adoption. Their study emphasizes that robust corporate governance can bolster the positive impact of IFRS by ensuring stricter compliance and reducing managerial discretion.

The adoption of IFRS in emerging markets presents unique challenges and opportunities. Fuad, Juliarto, Prasetyo, and Fahlevi (2022) investigate the early compliance with IFRS 16 and its interaction with earnings management and corruption in Southeast Asia. They find that while early adoption of IFRS 16 can enhance financial transparency, it also introduces complex interactions involving earnings management and corruption. Setiawan, Taib, Phua, and Chee (2020) examine the impact of IFRS adoption on earnings management in the Indonesian banking industry, noting that family ownership significantly affects earnings management practices. Their findings underscore the impact of local corporate structures and ownership patterns on the effectiveness of IFRS standards. Recent studies have also explored the implications of IFRS on specific accounting practices, such as derivative reporting. Cadot, Rezaee, and Benais Chemama (2021) analyze earnings management and derivatives reporting in the context of IFRS adoption in Europe. Their research reveals that while IFRS has improved the reporting of derivatives, it has also introduced complexities that can be leveraged for earnings management. This indicates that while IFRS aims to standardize reporting, the application of these standards can vary, potentially influencing earnings management practices.

The literature reveals a multifaceted relationship between IFRS adoption and earnings management. While IFRS is designed to enhance transparency and reduce earnings manipulation, its impact varies across different regions and contexts. The effectiveness of IFRS in curbing earnings management is influenced by factors such as corporate governance, regulatory environments, and the specific standards in place. Future research should continue to explore these dynamics, particularly in emerging markets and with the introduction of new IFRS standards, to better understand the broader implications of IFRS on earnings management.

3.0 Research Methodology

This study utilizes a bibliometric analysis to investigate the relationship between International Financial Reporting Standards (IFRS) and earnings management, employing a systematic and quantitative approach to evaluate academic literature. Bibliometric analysis is a robust method for identifying trends, patterns, and influential contributions within a research domain. It involves the systematic collection, processing, and analysis of bibliographic data, offering a comprehensive overview of the research landscape and uncovering key insights into the evolution of specific topics over time.

To capture relevant and impactful research, the SCOPUS database was selected due to its extensive and high-quality journal coverage across various disciplines (Bergman, 2012). The analysis focused on documents published between 2005 and 2024, using a targeted search strategy with keywords "IFRS" and "earnings management" in the article title field. The search was restricted to English-language documents within the subject areas of Business, Management & Accounting; Economics, Econometrics and Finance; and Social Sciences. The search string used was:

TITLE-ABS-KEY ("IFRS") AND ("earnings management") AND (LIMIT-TO (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON") OR LIMIT-TO (SUBJAREA, "SOCI")) AND (LIMIT-TO (DOCTYPE, "ar") OR LIMIT-TO (DOCTYPE, "re") OR LIMIT-TO (DOCTYPE, "cp") OR LIMIT-TO (DOCTYPE, "ch")) AND (LIMIT-TO (LANGUAGE, "English")).

This search initially retrieved over a thousand documents. To ensure relevance and rigor, each title and abstract was meticulously reviewed, leading to the exclusion of unrelated papers (Hassan et al., 2023). The final dataset comprised 1,496 articles and reviews, covering research from 2005 to 2024.

VOSviewer software was then employed for data visualization, facilitating the construction of various bibliometric networks, including co-authorship, co-citation, keyword co-occurrence, and bibliographic coupling. These networks provide valuable insights into the collaborative structures, thematic clusters, and intellectual foundations of research on IFRS and earnings management. The analysis not only maps the scholarly landscape but also identifies gaps in the literature, offering a roadmap for future research in this field.

4.0 Results and Discussion

This section presents and analyzes the findings from a bibliometric study on IFRS and earnings management (EM), aiming to reveal key patterns and trends within the research landscape. The results provide a detailed examination of citation by authors, co-citations, co-occurrence, co-authorship, and bibliographic coupling patterns, offering a comprehensive view of how IFRS intersects with EM across various academic disciplines. By exploring the distribution of scholarly output, influential authors, and significant research themes, this analysis highlights major contributions and identifies gaps in the current literature. The insights gained from this study not only underscore the evolving nature of IFRS and EM research but also provide a foundation for future studies to build upon, ensuring a deeper understanding of these critical areas in accounting and finance.

4.1 Citation by authors

In bibliometric analysis, Citation by Authors refers to the number of times an author's publications are cited by other researchers. This metric reflects the author's influence and impact within their field, highlighting the significance and relevance of their work. A high citation count often indicates that the author's research is widely recognized and frequently referenced, showcasing its contribution to advancing knowledge in the area of study. This analysis helps identify leading scholars, track the evolution of research themes, and understand the broader academic network's dynamics.

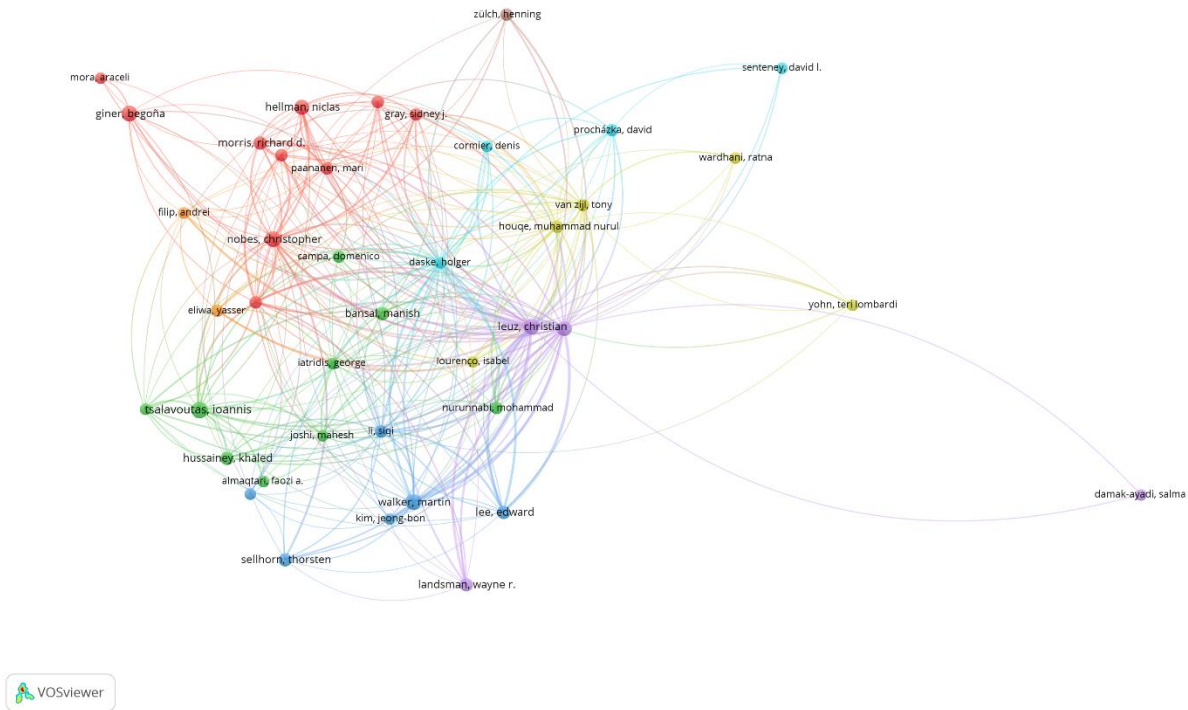


Figure 1: Citation by Authors
Source: Scopus

The citation pattern among authors reveals a notable disparity in influence despite varying publication volumes. Christian Leuz is the most highly cited author, with 3698 citations from 9 documents, reflecting significant impact and prominence in the field. Luzi Hail follows with 2496 citations from 8 documents, indicating substantial scholarly influence. Holger Daske, with 5 documents and 1576 citations, also demonstrates high impact, suggesting that his works are highly influential despite the smaller number of publications. In contrast, authors like Christopher Nobes and Martin Walker, each with 9 documents, have significantly lower citation counts (613 and 379, respectively), pointing to a lesser degree of influence or impact per document. Authors such as Siqi Li, with 6 documents and 885 citations, and Ann Tarca, with 6 documents and 342 citations, show moderate citation patterns. Overall, the data highlights that citation impact is not strictly proportional to the number of documents, with some authors achieving high citations from fewer, highly impactful publications.

4.2 Co-citations by Authors

Co-citation by Authors refers to the frequency with which two or more authors are cited together in the same research documents. This metric reveals the strength of the connection between different authors' works, indicating their collaborative influence or shared relevance within a particular research domain. A high co-citation count suggests that the authors' contributions are often discussed in tandem, highlighting their combined impact on the field and helping to identify influential research networks and thematic overlaps.

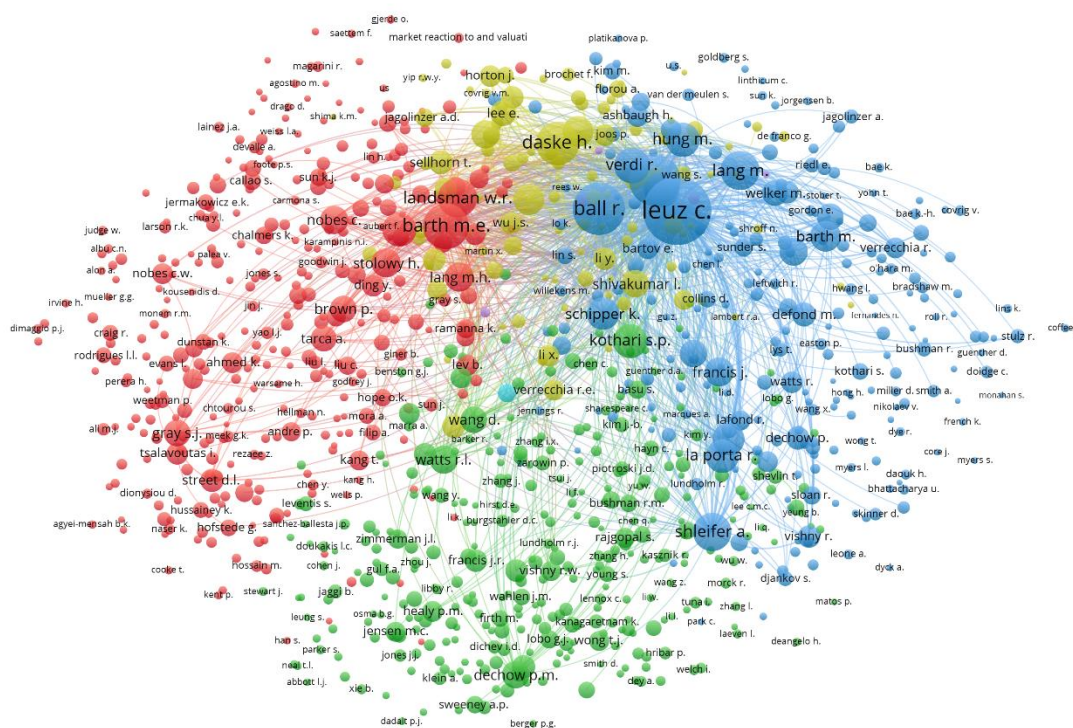


Figure 2: Co-citations
Source: Scopus

The co-citation pattern indicates a strong network of influential authors in the field of IFRS and earnings management. Christian Leuz is the most frequently cited with 2606 citations, positioning him as a central figure in the research network. Robert Ball and Luzi Hail follow with substantial citations of 1532 and 1478 respectively, demonstrating their significant impact and close association with Leuz's work. Mary Barth, with 1163 citations, and Holger Daske, with 1034 citations, also hold prominent positions, suggesting that their research is frequently referenced alongside the top-cited authors. Other influential figures include William Landsman (872 citations), Mark Lang (854 citations), and Andrei Shleifer (810 citations), indicating a broad network of highly cited researchers. Richard Verdi and Adam Robin, with 712 and 686 citations respectively, further highlight the extensive influence of these key authors. Overall, the data reflects a tight-knit network of highly cited scholars whose works are frequently co-referenced, underscoring their foundational role in the literature on IFRS and earnings management.

4.3 Co-occurrence

Co-occurrence refers to the simultaneous appearance of specific keywords or terms within a set of research documents. This metric assesses how often certain terms are used together in the same publications, revealing patterns in the thematic content and highlighting key areas of focus within a field. By analyzing co-occurrence, researchers can identify prevailing research trends, thematic clusters, and the relationships between different concepts, offering insights into the structure and evolution of academic discourse.

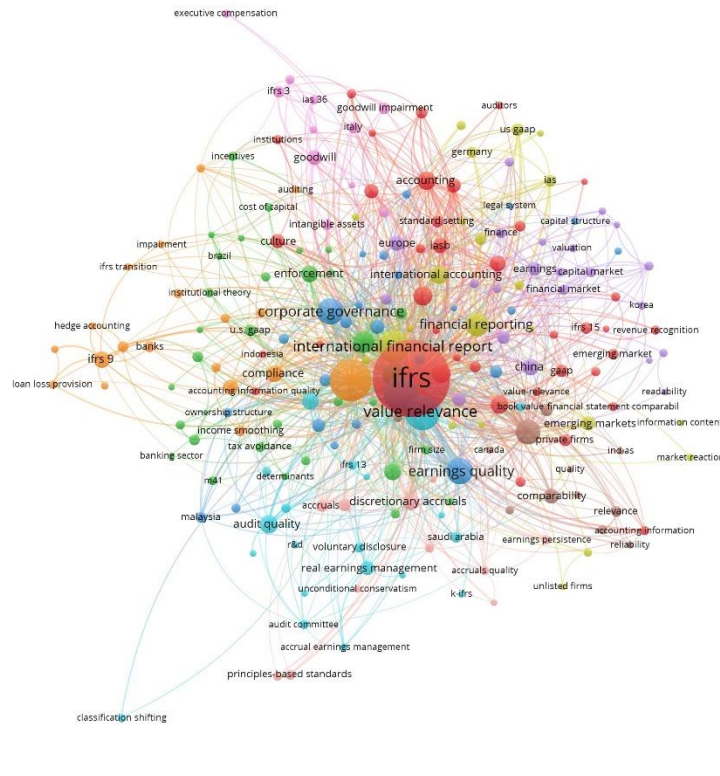


Figure 3: Co-occurrence
Source: Scopus

The keyword occurrence data reveals a clear focus on "IFRS," which appears most frequently with 566 occurrences, indicating its dominant role in the research landscape on IFRS and earnings management. The substantial presence of "earnings management" (173 occurrences) and "value relevance" (120 occurrences) highlights their significant association with IFRS in the literature. The term "international financial reporting standards" (94 occurrences) closely aligns with "IFRS," reinforcing its centrality. The prominence of "IFRS adoption" (118 occurrences) suggests a notable interest in the process and implications of adopting IFRS. Keywords such as "earnings quality" (60 occurrences), "accounting quality" (67 occurrences), and "corporate governance" (69 occurrences) indicate additional areas of relevance, though they are less prevalent. Finally, "financial reporting" (53 occurrences) and "accounting standards" (46 occurrences) appear less frequently, suggesting they are less emphasized in the context of IFRS and earnings management. Overall, the data underscores a concentrated focus on IFRS and its direct impact on related financial and accounting aspects.

4.4 Co-authorship

Co-authorship examines the collaborative relationships between researchers based on their joint publications. This metric tracks how often two or more authors work together on the same paper or project, revealing the strength and extent of collaborative networks within a research field. Analyzing co-authorship patterns helps identify key research teams, influential scholars, and collaborative trends, offering insights into the dynamics of academic partnerships and the collective productivity of research groups.

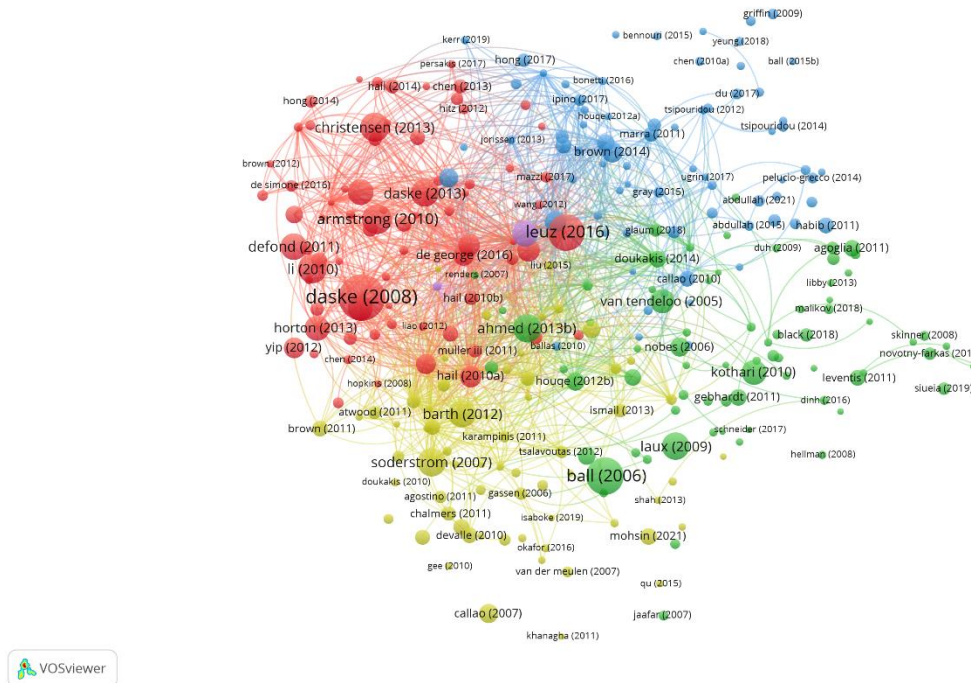


Figure 4: Co-authorship
Source: Scopus

The co-authorship pattern in the context of IFRS and earnings management reveals a focus on several highly cited key documents, indicating influential collaborations within the field. Daske (2008) is the most cited with 1116 citations, suggesting that collaborative efforts involving Daske are highly impactful. Similarly, Ball (2006) with 730 citations, and Li (2010) with 436 citations, are central to the co-authorship network, reflecting significant scholarly collaboration. Documents by Byard (2011) and Jeanjean (2008) also feature prominently, with 359 and 354 citations respectively, indicating their importance in collaborative research. Daske (2013) and Defond (2011) show continued relevance with 400 and 369 citations, highlighting ongoing collaborative work. Van Tendenloo (2005) and documents by Hail (2010a) and Horton (2013, 2016) exhibit a moderate level of citations, suggesting they are influential but less central compared to the top-cited works. Overall, the data indicates that collaborative research in IFRS and earnings management is concentrated around a few seminal and highly cited works, reflecting their foundational role and broad impact in the field.

4.5 Bibliographic coupling

Bibliographic Coupling refers to a method of evaluating the relationship between scholarly works based on their shared references. When two documents cite the same third document, they are considered to be bibliographically coupled. This metric highlights the intellectual connections between research papers and helps identify clusters of related studies or seminal works in a specific field. By examining bibliographic coupling, researchers can map out the network of related literature, uncover influential studies, and understand how knowledge is interlinked within a particular area of research.

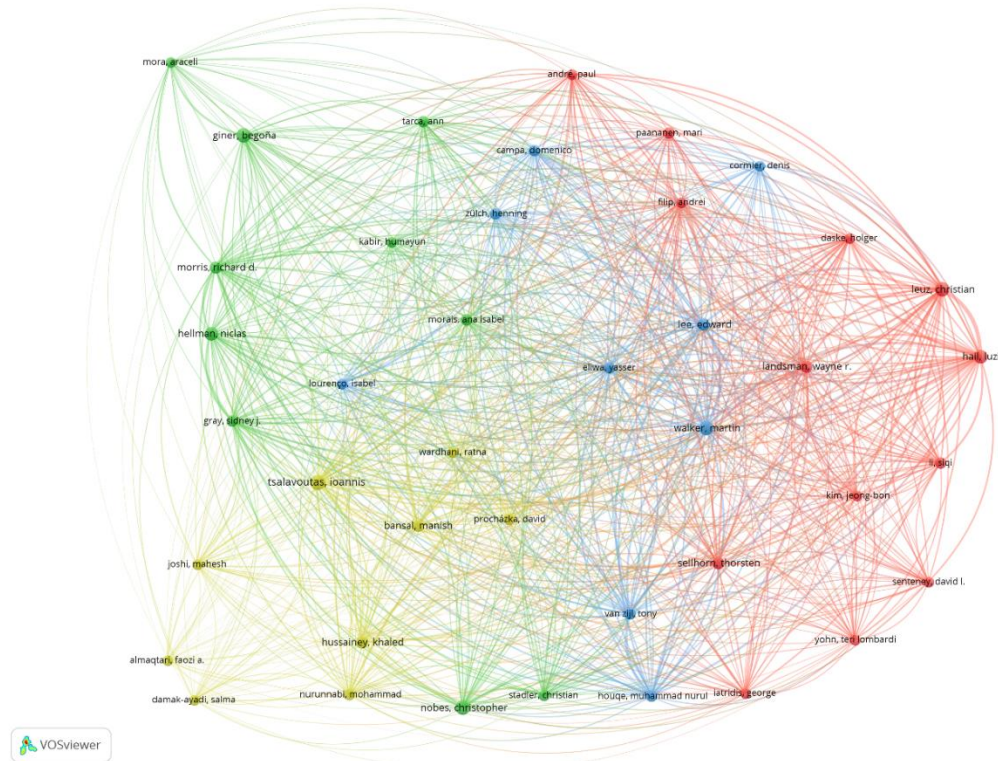


Figure 5: Bibliographic coupling
Source: Scopus

The bibliographic coupling pattern reveals a nuanced network of scholarly connections among influential documents in IFRS and earnings management. Leuz (2016) stands out with 692 citations, indicating a central position in the bibliographic coupling network and substantial influence in the field. Hail (2010a) and Chen (2010b) both have 254 citations, reflecting their significant impact and likely strong connections with other key works. De George (2016) and Zeghal (2012) also demonstrate substantial influence with 237 and 96 citations respectively, suggesting notable but somewhat less central roles. Houqe (2018) and Li (2021a) have fewer citations (29 and 49 respectively), indicating that while their works are relevant, they are less influential or more recent. Dayanandan (2016) and Doukakis (2014) with 49 and 154 citations respectively, show intermediate levels of impact. Overall, the pattern highlights that seminal and highly cited works, such as those by Leuz and Hail, form the core of the bibliographic coupling network, reflecting their foundational role and strong scholarly connections within the research landscape.

5. Conclusion

This bibliometric analysis of IFRS and earnings management (EM) has provided a comprehensive examination of the research landscape, revealing key patterns and trends. The citation analysis highlights a notable disparity in influence among authors, with Christian Leuz and Luzi Hail emerging as the most highly cited, underscoring their significant contributions to the field. The co-citation pattern further underscores the foundational role of these authors, along with others like Robert Ball and Mary Barth, who form a tightly knit network of influential scholars frequently referenced together. The keyword occurrence analysis identifies "IFRS" as the dominant focus, with substantial attention also given to "earnings management," "value relevance," and "IFRS adoption," reflecting the central themes in the literature. Co-authorship patterns reveal the impactful collaborative efforts around seminal works by Daske, Ball, and Li,

indicating their pivotal role in shaping the discourse. Finally, bibliographic coupling patterns highlight the interconnectedness of key documents, with works by Leuz, Hail, and Chen forming the core of scholarly connections. Overall, this analysis not only maps the scholarly terrain of IFRS and earnings management but also identifies critical contributions and existing gaps, providing valuable insights for future research. These findings emphasize the foundational works and influential collaborations that have driven the academic conversation, setting the stage for continued exploration and advancement in this domain.

This research makes significant contributions to the existing body of knowledge on IFRS and earnings management by employing a comprehensive bibliometric analysis to uncover key trends, influential authors, and pivotal publications within this domain. By systematically analyzing data from 2005 to 2024, this study provides a detailed mapping of the scholarly landscape, highlighting major research themes and the evolution of discourse over time. The findings reveal the central figures and foundational works that have shaped current understanding, offering valuable insights into the impact and reach of various contributions. Moreover, this research identifies critical gaps in the literature, particularly in underexplored areas and emerging themes, thereby providing a clear direction for future studies. By addressing these gaps, this study not only enhances the understanding of the interplay between IFRS and earnings management but also paves the way for more targeted and impactful research in this field.

Despite the comprehensive scope of this bibliometric analysis on IFRS and earnings management, several limitations should be acknowledged. Firstly, the reliance on the Scopus database, while extensive, may exclude relevant studies indexed in other databases such as Web of Science or Google Scholar, potentially leading to an incomplete representation of the research landscape. Additionally, the focus on English-language publications might overlook significant contributions in other languages, thereby limiting the global perspective of the analysis. The chosen time frame from 2005 to 2024, although extensive, may also exclude earlier foundational works that have influenced the development of the field. Furthermore, the bibliometric methods employed primarily quantify and visualize trends and patterns, which may not fully capture the qualitative nuances and contextual depth of the studies reviewed.

Future research should aim to address these limitations by incorporating multiple databases to ensure a more comprehensive coverage of the literature. Expanding the analysis to include non-English publications could provide a more global view of the research on IFRS and earnings management. Additionally, employing qualitative methods alongside bibliometric techniques could offer richer insights into the contextual and theoretical underpinnings of the identified trends and patterns. Further studies could also explore the impact of emerging technologies and evolving regulatory frameworks on the interplay between IFRS and earnings management, thereby extending the current understanding and guiding future research in this dynamic field.

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Tarikh : 20 Januari 2023

Prof. Madya Dr. Nur Hisham Ibrahim
Rektor
Universiti Teknologi MARA
Cawangan Perak



Tuan,

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Kelulusan daripada pihak tuan dalam perkara ini amat dihargai.

Sekian, terima kasih.

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Saya yang menjalankan amanah,

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27.1.2023

PROF. MADYA DR. NUR HISHAM IBRAHIM
REKTOR
UNIVERSITI TEKNOLOGI MARA
CAWANGAN PERAK
KAMPUS SERI ISKANDAR