

This study investigates whether the accrual patterns differ between two groups of Chinese firms cross-listed in Hong Kong: those employing Big4 vs. those employing non-Big 4. The evidence suggests that clients of Big 4 auditors report less unsigned discretionary accruals relative to clients of non-Big 4 auditors. Further, cross-listed firms with non-Big 4 auditors are more likely to understate their earnings and experience larger reversals of accruals in the future than cross-listed firms with Big 4 auditors. The findings suggest Big 4 auditors play a meaningful role in improving earnings quality for cross-listed firms, which help explain why cross-listed firms have higher earning quality than their domestic counterparts documented by prior literature. This Study addresses an interesting and important research question.

The Resilient Woman: Mastering the 7 Steps to Personal Power, Afghanistan (Marxist Regimes), Civil Remedies and Crime Prevention (Crime Prevention Studies), Choral Technique and Interpretation (Classic Reprint), Team Woodwind: Flute, CHILLEN MIT GOTT: Heilung durch Rituale und Bewusstwerdung (German Edition),

However, the cross-sectional pattern of discretionary accruals—often used to measure
Keywords: Accounting Quality; Auditor Choice; Discretionary Accruals ; REFIS; Using a sample of 97 publicly traded firms that adopted the REFIS tax . We find that cross-listed firms differ in terms of the time-series properties of earnings and accruals, and the degree of association between. Appendix B Characteristics of Home Countries for Cross-listed Firms. .. following, audit quality, and liquidity typically reflect greater capital market .. in operating cash flow; 3) the absolute value of firms' accruals .. Therefore, the patterns .. the choice of the cross-listing exchange markets, the U.S. major. It appears that the EC followed this pattern when it launched on October 13, . () find an association between accruals and audit firm-pair choices when . for being cross-listed in a higher litigation risk market (US or UK) (Choi et al. (). Key Words: Auditor litigation, Earnings management, Abnormal accruals. Data Availability: A list of sample firms is available from the author The data . The rest of the paper is organized as follows: Section II explains the sample selection, () tested several models purporting to partition total accruals into. Keywords: corporate governance mechanisms, auditor choice, Big 4 auditors. 1. Auditor choice and accruals pattern of cross-listed firms.

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