



Earnings Management and Loan Contracts

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Message from the Guest Editor

Earnings play a critical role in debt contracting, both in helping lenders screen potential borrowers, and allowing lenders to monitor debt contracts to assess borrower performance and compliance with contractual terms. The aim of this issue is to explore the multiple roles of earnings in the debt contracting process and how borrower reporting incentives related to debt affect contract outcomes. We welcome submissions focused on earnings management and debt contracting, for example the role of accounting discretion in the screening and monitoring of borrowers; how earnings smoothing affect debt contract outcomes; how changes in accounting standards and regulation has affected earnings management incentives related to debt; and how emergence of alternative information sources has affected earnings management; and any other related topic. We welcome empirical or theoretical submissions, and encourage novel data sources and methods.





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Message from the Editor-in-Chief

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