

Special Issue

Tax Avoidance and Earnings Management

Message from the Guest Editor

As tax regulations evolve both in the global and the U.S. markets and the scrutiny of corporate financial practices intensifies, understanding the relationship between these two phenomena is more important than ever. Tax avoidance and earnings management are two universal corporate practices that have significant implications for financial reporting, corporate governance, and the broader economy. While these activities are often considered separately, there is a growing recognition of their interconnectedness. This Special Issue seeks to delve into the dynamic relationship between tax avoidance and earnings management, examining their underlying motivations, strategies, and consequences.

Guest Editor

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