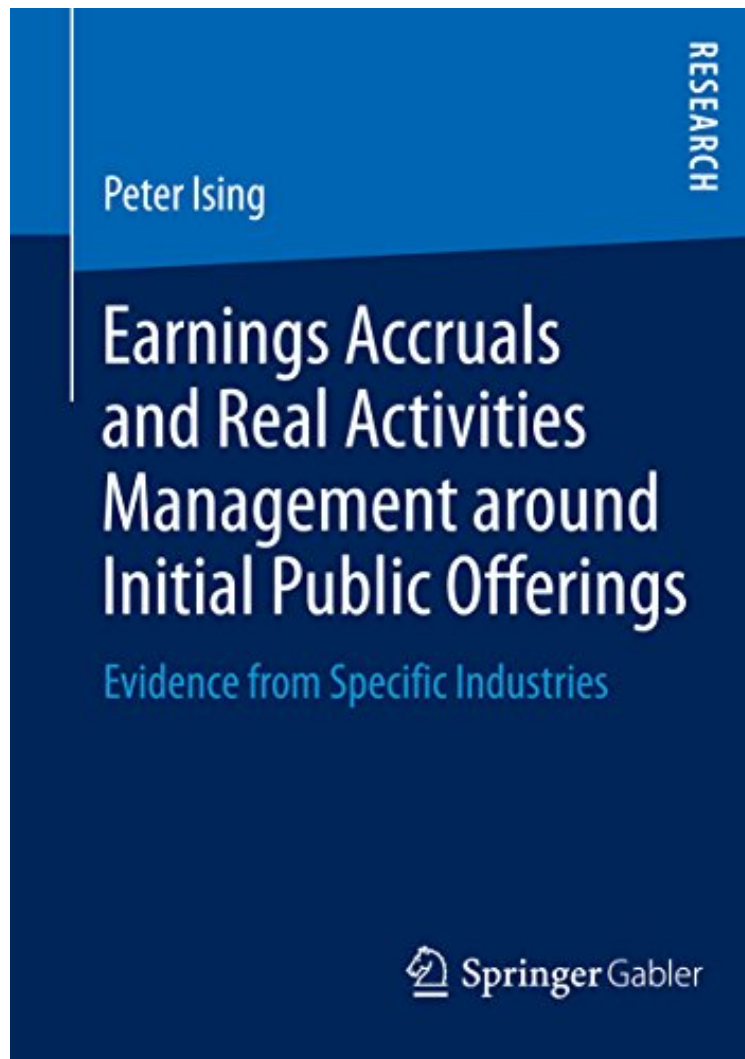


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Peter Ising

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From the Back CoverThe beginning of the new millennium was characterized by company scandals in accounting around the world. A transparent and fair presentation of financial statements is beneficial for capital market participants. Especially around initial public offerings different incentives of these players exist to influence financial statements in diverse aspects. Therefore, studies of earnings management try to identify abnormal behavior. Peter Ising covers additional aspects to shed light on substantial drivers of discretionary reporting behavior around going public. Factors like influence on real activities, industry affiliation, and specific years in the IPO process add further insight to this theoretical and practical topic. The dependence on these factors is high and confirms that company specifics are important for interpretation of financial results.nbsp;nbsp;ContentsInitial Public OfferingsDiscretionary ReportingEarnings Accruals and Real Activities Managementnbsp;nbsp;Target GroupsResearchers and students in business administration with a focus on accounting and financeInvestment analysts, executives and others involved in the area of investment bankingnbsp;The AuthorPeter Ising wrote his dissertation under the supervision of Prof. Dr. Dieter Pfaff at the Department of Business Administration at the University of Zurich.nbsp>About the AuthorPeter Ising wrote his dissertation under the supervision of Prof. Dr. Dieter Pfaff at the Department of Business Administration at the University of Zurich.