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# **Earnings Management to Exceed Thresholds in Continental and Anglo-Saxon Accounting Models: The British and French Cases**

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## **Highlights**

Earnings management behavior and motives are affected by specific features of the Anglo-Saxon and continental environments.

Our findings show that French and British firms manage their earnings in order to avoid losses, and decreases in earnings.

Earnings management in order to meet analysts' forecasts appears to be more prevalent in British firms.

The mandatory adoption of IFRS does not constraint earnings management around thresholds.

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