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Abstract
The variability of accounting accruals can be used to estimate managers' discretionary behaviors, and it also provides a valuable examination on case study of earnings management. Our proposal is to test each relationship among economic factors and discretionary accounting accruals in disclosed circumstances.

The estimation results show that firm size and auditors-engagement have negative relationship with discretionary accounting accruals, while the financial leverage, operating cycle and asset growth have direct relationship with discretionary accounting accruals.
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