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Abstract
This paper measures the impact of reengineering on financial performance. This study uses secondary data collected from 55 companies that experienced reengineering and 163 companies that were not reengineered from 1998 to 2001, following the Asia financial crisis. This article utilizes ten financial indexes to categorize the characteristic of the firms, to investigate whether earnings management exists, and to analyze whether there is a significant financial performance improvement after re-engineering.
This study used the non-reengineered firms as a control group and compared the financial performance of firms before and after reengineering. The results showed that before reengineering the 55 companies that were reengineered had a significantly lower financial performance. It also indicated that earnings management reached the highest level in the second year before reengineering. Following reengineering the firms showed a significant improvement in their financial indexes. The results of this study conclude that reengineering is an effective strategy to improve financial performance.
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