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  An Analysis of Accounting Frauds and the Timing of Analyst Coverage Decisions and Recommendation Revisions: Evidence from the US

  **Author:** Young, Suven M, Peng, Emma Y

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  The paper provides a comprehensive exploration of the types of accounting fraud committed by firms over the period 1995-2009. Using detailed data from Accounting and Auditing Enforcement Releases (AAER), we examine the likelihood and timing of analyst coverage decisions and recommendation revisions to fraud firms versus firms without accounting fraud. We find that analysts have a higher probability of taking the more severe action of dropping coverage than only revising down recommendations for firms with any type of accounting fraud and also for specific egregious types of accounting fraud. Through t-test competing hazards models, we also find that accounting frauds and their egregiousness are positively (negatively) associated with the timeliness of the action to drop coverage (revise only). Overall, we find that analysts’ actions may be useful in determining the occurrence of accounting fraud prior to the announcement of the fraud. [PUBLICATION ABSTRACT]

AND

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