



THE INFLUENCE OF CORPORATE DISCLOSURE QUALITY ON EARNINGS MANAGEMENT OF LISTED CONGLOMERATES IN NIGERIA

¹Abdulwahab, U. M., ²Aliyu, B. and ¹Isah, S.

¹Department of Accounting and Finance, Ahmadu Bello University, Zaria, Kaduna State, Nigeria

²Department of Accounting and Finance, Faculty of Management Science, Abubakar Tafawa Balewa University, Bauchi, Nigeria

Corresponding Authors' E-mail: ovansa_us@yahoo.com **Tel.:** 08037642904

ABSTRACT

The study was conducted to examine the influence of corporate disclosure on earnings management of listed Conglomerates in Nigeria. The panel data collected was analysed using multiple regression model. However, the findings revealed that the explanatory variables such as liquidity, leverage, and age of firms are significant to minimizing earnings management of listed Conglomerates firms in Nigeria. Finally, the study recommended that the listed Conglomerates firms should increase their leverage levels, which apart from enjoying the benefits of debt financing such as tax shield, provides an incentive to corporate disclosure quality, among others.

Keywords: Age of firm, Corporate Disclosure, Earnings Management, Leverage and Liquidity.