

# Review of: "Beyond the Barriers: Institutional Strength as a Shield in Curbing Earnings Manipulation"

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Potential competing interests: No potential competing interests to declare.

The topic of research is very interesting, and the authors have used a lot of mathematical calculations to identify the variables that foster Earning Management (EM).

However, there are gaps that the authors overlook by narrowing the focus of variables of their interest.

1. What kind of institutional frameworks will assist in better EM? Please be specific.
2. Although included in the analysis, the additional variables such as culture, legal enforcement, transparency, and analysts are discussed, but there are no hypotheses based on them. Why they were discussed in the study is not clear?
3. What is a firm-year observation? A note explaining the technical term should be included.
4. Are the reporting rules different among the chosen samples or the same? Please explain with examples.
5. What is the rationale for choosing AEMs as the dependent variable?
6. Your study claims to align with previous findings. Are there no new findings that the current study makes?
7. The study would have benefitted by comparing emerging economies with developed economies' performances of EM.

Best,