

Abstract

The purpose of this paper is to examine the relationship between the presence of audit committee chair gender and real activities manipulation. This study is based on prior studies by Roychowdhury (2006) and Cohen & Zarowin (2008) to develop proxies for real earnings management. I find using a final sample of 136 manufacturing firms from S&P SmallCap600, and matched sample from Compustat with a December 31, 2010 fiscal year-end that the presence of audit committee female chair constrains real earnings management