

# **Determinants and the motives and methods of earning management in the Syrian banking environment**

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## **Abstract**

This study aimed to analyze the determinants of measurement and disclosure in the banking environment. Then studying the motives and methods of management to influence the financial reporting in general and particularly index profit in the Syrian banking environment.

The study field has been shown through based on the curriculum descriptive analytical that the management interest using the methods of earning management in the banking environment. as a result of a combination of factors contributed including :decrease in the quality of external audit , deficiencies oversight in the government, lower control in the shareholders and deficiencies in the performance of professional organizations specialized knowledge of accounting.

The study recommended to establish the concept of business ethics by all groups related to Syrian banking environment to minimize the negative practices of the earning management.