ABSTRACT
This paper presents a bibliometric analysis of earnings management, providing an overview of the main results and research trends in this area. Earnings management is a relevant topic in financial studies. It has been widely studied, over the last decades, as a phenomenon of intentional manipulation of financial reporting. The Web of Science database was used as a source and we have adopted VOSviewer as the bibliometric analysis tool to achieve an overview of the Earnings Management research and to understand the current research trends. We have collected data from 4,342 articles published from 1900 to 2020. Publication trends and categories are useful to understand the development trends and current domains in this area. This study analyses the most productive authors, countries and journals. We carried out a cluster analysis using a keyword perspective to obtain emerging trends in earnings management. Research in earnings management through real activities represent a research gap, indicating an opportunity for future research.