Earnings Management in the Build-to-Order Supply Chain

In a Build-to-Order (BTO) supply chain, companies typically place orders for products and services after receiving specific customer orders. This can lead to earnings management, where managers manipulate financial results to meet expectations or avoid penalties. In the context of the BTO supply chain, there are several instances where earnings management can occur. These include:

1. **Project Management:**
   - **Risk Management:** Managers may manipulate risk assessments to make the project appear less risky or more likely to succeed, thereby justifying higher spending or more favorable financing terms.
   - **Cost Estimating:** Estimations may be inflated or deflated to make projects appear more or less profitable, impacting the amount of funding or internal resources allocated.

2. **Project Delays:** Delays in project completion can be managed to meet or exceed project milestones, which might involve hiding or downplaying the impact of delays.

3. **Performance Measurement:** Incentives or performance metrics may be manipulated to ensure that results meet or exceed targets, potentially through artificial means such as adjusting project scope or performance measurements.

4. **Inventories:** Inventories can be managed to appear lower or higher than they are, impacting financial statements and the perceived financial health of the company.

5. **Revenue Recognition:** Revenue recognition policies can be manipulated to either accelerate or defer revenue, thereby affecting reported earnings and other financial metrics.

These practices can have significant implications for stakeholders, including investors, customers, and society. It is crucial to understand and combat earnings management to ensure the integrity of financial information and the soundness of the BTO supply chain.
research works about project complexity modelling and management as well as project complexity-driven issues. Moreover, the authors propose their own new approaches, new methodologies and new tools which may be used by project managers and researchers and/or students in the management of their projects. These new elements include project complexity definitions and frameworks, multi-criteria approaches for project complexity measurement, advanced methodologies for project management (preparation studies to anticipate potential behaviour of the project, and clustering approaches to improve coordination between project actors) and industrial case studies (automotive industry, civil engineering, railroad industry, performing arts...) and exercises (with their solutions) which will allow readers to improve and strengthen their knowledge and skills in the management of complex and risky projects.

Project Management for Mining, 2nd Edition
Robert K. Nelson 2003-10-31 "For those managing mining projects, the tools and techniques required for successful project management are different from those used for other projects. This book, Project Management for Mining, provides the methodology and strategy to construct a successful mining project. The authors present the latest state-of-the-art best practice. The Essentials of Managing Projects for Programmes
John Bartlett 2014-03-04 "This indispensable handbook details the practical steps that can be taken to succeed in programme management. Throughout, real-world examples illustrate the application of the concepts and methodologies presented. 

The European perspective
Contracts Effective project management involves the assessment and management of risk, and this is a strong theme throughout the Code. The Code of Practice for Project Management for Construction and Development in the United Kingdom is an essential reference for all involved in construction projects - from project initiators and developers, to programme managers, project managers, and project leaders. The Code is based on the principles of the Association for Project Management (APM) and the Association for Project Management of the UK. It is a comprehensive guide to best practice in project management and is an essential reference for all involved in construction projects.

Strategic Marketing Management
Dane Butler 2019-06-08 The economic liberalization and globalization, initiated a few decades ago, has played a key role in bringing drastic changes in the marketing environment. The ever-changing marketing environment has made it necessary to develop strategic marketing management. The book is intended for students of business administration, business management, and/or related disciplines.

Strategic Marketing Management
Dane Butler 2019-06-08 The economic liberalization and globalization, initiated a few decades ago, has played a key role in bringing drastic changes in the marketing environment. The ever-changing marketing environment has made it necessary to develop strategic marketing management. The book is intended for students of business administration, business management, and/or related disciplines.

CDIO Initiative
2009-01-01 "The CDIO Initiative was established to help set up a performance measurement baseline, and analyzing project performance.

The European perspective
Contracts Effective project management involves the assessment and management of risk, and this is a strong theme throughout the Code. The Code of Practice for Project Management for Construction and Development in the United Kingdom is an essential reference for all involved in construction projects - from project initiators and developers, to programme managers, project managers, and project leaders. The Code is based on the principles of the Association for Project Management (APM) and the Association for Project Management of the UK. It is a comprehensive guide to best practice in project management and is an essential reference for all involved in construction projects.

Strategic Marketing Management
Dane Butler 2019-06-08 The economic liberalization and globalization, initiated a few decades ago, has played a key role in bringing drastic changes in the marketing environment. The ever-changing marketing environment has made it necessary to develop strategic marketing management. The book is intended for students of business administration, business management, and/or related disciplines.

Strategic Marketing Management
Dane Butler 2019-06-08 The economic liberalization and globalization, initiated a few decades ago, has played a key role in bringing drastic changes in the marketing environment. The ever-changing marketing environment has made it necessary to develop strategic marketing management. The book is intended for students of business administration, business management, and/or related disciplines.

Strategic Marketing Management
Dane Butler 2019-06-08 The economic liberalization and globalization, initiated a few decades ago, has played a key role in bringing drastic changes in the marketing environment. The ever-changing marketing environment has made it necessary to develop strategic marketing management. The book is intended for students of business administration, business management, and/or related disciplines.

Strategic Marketing Management
Dane Butler 2019-06-08 The economic liberalization and globalization, initiated a few decades ago, has played a key role in bringing drastic changes in the marketing environment. The ever-changing marketing environment has made it necessary to develop strategic marketing management. The book is intended for students of business administration, business management, and/or related disciplines.