

# The Effects of Pensions Administration on Earnings Management of Listed Pension Companies in Nigeria

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## Abstract

**Purpose:** This paper examined the effect of pension administration on earnings management (EM) of listed pension companies in Nigeria.

**Design/Methodology/Approach:** This study employed an expo factor research design, and the study population was 35 listed pension companies in Nigeria over a study period of between 2013 and 2021. General least square (GLS) regression technique of analysis was employed to examine the study model.

**Findings:** Result from the generalised least squares regression documented contribution density, and exits had a significant positive relation with EM except for pension fund.

**Practical Implications:** The study might have practical implications for regulators and governance experts with understanding of related category of agency problems that might arise in the Nigerian context. The research highlighted the potential to improve the effectiveness of pension funds, contribution density, and exit age to achieve their ultimate objective in providing income replacement in retirement by developing portfolio strategies.

**Original Value:** The study suggested the need for governments and their pension supervisors to consider a more active role in evaluating and proposing the long-term objectives of pension funds, contribution density, and exit ages for various categories of workers, as well as reducing the effect of EM.

**Keywords:** Pension fund, contribution density, exits age and earnings management.