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# Manipulation in digital word-of-mouth: A reality check for book reviews

Nan Hu <sup>a, b</sup> ... Ling Liu <sup>a</sup>

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## Abstract

Built upon the discretionary accrual-based earnings management framework, our paper develops a discretionary manipulation proxy to study the management of online reviews. We reveal that fraudulent review manipulation is a serious problem for 1) non-bestseller books; 2) books whose reviews are classified as not very helpful; 3) books that experience greater variability in the helpfulness of their online reviews; and 4) popular books as well as high-priced books. We also show that review management decreases with the passage of time. Just like fraudulent earnings management, manipulated online reviews reflect inauthentic information from which consumers might derive wrong valuation especially for books with the above characteristics and be persuaded to purchase the wrong item. The findings from this research sound a note of caution for all consumers that make use of online reviews of books for making purchases and encourage them to delve deeper into the reviews without getting trapped in their

fraudulent manipulation.



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## Keywords

Book reviews; Empirical study; Fraudulent manipulation; Online word-of-mouth; Regression analysis; Review management; Review manipulation

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**Nan Hu** is an Assistant Professor of Accounting and Finance at the University of Wisconsin at Eau Claire. He is also an Assistant Professor of Information Systems at Singapore Management University. He received his Ph.D. from the University of Texas

at Dallas. Nan's research focuses on investigating the value implications and market efficiency of both traditional information (e.g. company financial report, analyst forecast, corporate governance, etc) and non-traditional information (e.g. blog opinion, online consumer reviews, etc), using a combination of theories from accounting, finance, marketing, information economics, sociology, psychology, and computer science. Nan's research has appeared at *JMIS (Journal of Management Information Systems)*, *CACM (Communications of the ACM)*, *JCS (Journal of Computer Security)*, and *IT&M (Information Technology and Management)*.



**Indranil Bose** is an associate professor at the School of Business, The University of Hong Kong. He holds a B. Tech. from the Indian Institute of Technology, MS from the University of Iowa, MS and Ph.D. from Purdue University. His research interests are in telecommunications, data mining, information security, and supply chain management. His publications have appeared in *Communications of the ACM*, *Communications of AIS*, *Computers and Operations Research*, *Decision Support Systems*, *Ergonomics*, *European Journal of Operational Research*, *Information and Management*, *Journal of Organizational Computing and Electronic Commerce*, *Journal of the American Society for Information Science and Technology*, *Operations Research Letters* etc. He is listed in the *International Who's Who of Professionals 2005–2006*, *Marquis Who's Who in the World 2006*, *Marquis Who's Who in Asia 2007*, *Marquis Who's Who in Science and Engineering 2007*, and *Marquis Who's Who of Emerging Leaders 2007*. He serves on the editorial board of *Information and Management*, *Communications of AIS*, and several other IS journals.





**Yunjun Gao** is an Associate Professor at the College of Computer Science, Zhejiang University, China. He received the PhD degree in computer science from Zhejiang University, China in 2008. Before joining Zhejiang University in 2010, he was a postdoctoral fellow at the School of Information Systems, Singapore Management University, Singapore during 2008–2010. His research interests include spatial databases, spatio-temporal databases, mobile and pervasive computing, and geographic information systems. He is a member of the ACM, ACM SIGMOD, IEEE, and CCF.



**Ling Liu** is an Assistant Professor of Accounting and Finance at the University of Wisconsin at Eau Claire. She received her Ph.D. in Accounting from the University of Texas at Dallas. Her research focuses on market efficiency, corporate governance, and relative performance evaluation.

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