

ACCOUNTING HORIZONS

VOLUME TWENTY-TWO, NUMBER THREE

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ARTICLES

Adoption of Sarbanes-Oxley Measures by Nonprofit Organizations:
An Empirical Study

Venkataraman M. Iyer and Ann L. Watkins

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Management Earnings Forecasts: A Review and Framework

D. Eric Hirst, Lisa Koonce, and Shankar Venkataraman

Rules and Accounting: Vagueness in Conceptual Frameworks

Mark C. Penno

COMMENTARY

Assurance on XBRL for Financial Reporting

R. David Plumlee and Marlene A. Plumlee



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