

Errata

The publisher, American Accounting Association, regrets an error in “National Level, City Level Auditor Industry Specialization and Cost of Debt,” by Chan Li, Yuan Xie, and Jian Zhou in *Accounting Horizons*, Volume 24, Issue 3, September 2010. The author Jian Zhou had an additional title and should read:

Jian Zhou is an Associate Professor at Binghamton University, SUNY and a Visiting Associate Professor at Nanyang Technological University.