Retraction
American Accounting Association

Financial Reporting Transparency and Earnings Management

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This article was originally published in 2006 in The Accounting Review 81 (1): 135–157.

Based on the pattern of misconduct identified in the investigation summary, “Report of Judith A. Malone, Bentley University Ethics Officer, Concerning Dr. James E. Hunton (2014),” the October 2014 supplement to that report, and the co-authors’ inability to produce data or other information supporting the existence of primary data or confirming how the study was conducted, the American Accounting Association, as publisher, is retracting this article. There were no findings or evidence that Dr. Hunton’s co-authors were aware of or complicit in Dr. Hunton’s misconduct.

Supplemental Material
The supplemental material is the Report of Judith A. Malone, Bentley University Ethics Officer, concerning Dr. James E. Hunton and the October 2014 supplement to that report and can be accessed by clicking the following link.

Report: http://dx.doi.org/10.2308/accr-10435.s01

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