Partial Retraction
American Accounting Association

Section IV: Survey in
R&D Capitalization and Reputation-
Driven Real Earnings Management

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The acknowledgements note that James Hunton provided access to the executives
surveyed in Section IV of the article, which reports supplemental survey findings. 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 author’s inability to produce data or
other information supporting the existence of primary data or confirming how the survey
of executives was conducted, the American Accounting Association, as publisher, is
retracting Section IV and all text related to it in the article. The concerns regarding data
integrity in that section neither extend to the main experiment reported in this article, nor
to the overall conclusions drawn from the main experiment. There were no findings or
evidence that the author was 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-10453.s01

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