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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