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Retraction American Accounting Association

Capital Market Pressure, Disclosure Frequency-Induced Earnings/Cash Flow Conflict, and Managerial Myopia

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This article was originally published in 2005 in The Accounting Review 80 (1): 1–20.

The authors volunteered that this study relied upon data provided by James Hunton. 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 the 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-10457.s01

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