

Erratum to: The Role of Social Values, Accounting Values and Institutions in Determining Accounting Conservatism

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The original version of this article unfortunately contained a mistake. The presentation of equation 3 was incomplete. The complete equation is given below.

$$\begin{aligned} CONS_{y,t} = & \beta_0 + \beta_1 UAI_{y,t} + \beta_2 COLLECTIVISM_{y,t} + \beta_3 FEMININITY_{y,t} \\ & + \beta_4 ANTI-DIRECTOR RIGHTS_{y,t} + \beta_5 SELF-DEALING_{y,t} \\ & + \beta_6 iINVESTOR PROTECTIONWB_{y,t} + \beta_7 RULELAW_{y,t} \\ & + \beta_8 CORRUPT_{y,t} + \beta_9 CREDITOR_{y,t} + \beta_{10} MKTCAP_{y,t} \\ & + \beta_{11} BM_{y,t} + \beta_{12} ORIGIN_{y,t} + \epsilon \end{aligned} \quad (3)$$

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