

Identified articles for review

1. Barniv, R., et al. (2000). "The impact of medicare capital prospective payment regulation on hospital capital expenditures." *Journal of Accounting and Public Policy* 19(1): 9-40.
2. Bauer, T. D. (2015). "The effects of client identity strength and professional identity salience on auditor judgments." *Accounting Review* 90(1): 95-114.
3. Bens, D., et al. (2020). "Contracting and Reporting Conservatism around a Change in Fiduciary Duties*." *Contemporary Accounting Research* 37(4): 2472-2500.
4. Bodin, L. D., et al. (2018). "Cybersecurity insurance and risk-sharing." *Journal of Accounting and Public Policy* 37(6): 527-544.
5. Boedker, C. and W. F. Chua (2013). "Accounting as an affective technology: A study of circulation, agency and entrancement." *Accounting, Organizations and Society* 38(4): 245-267.
6. Bushee, B. J. (2012). "Discussion of "Financial reporting opacity and informed trading by international institutional investors"." *Journal of Accounting and Economics* 54(2-3): 221-228.
7. Canning, M. and D. Gwilliam (1999). "Non-audit services and auditor independence: some evidence from Ireland." *European Accounting Review* 8(3): 401-419.
8. Caplan, D. H. and M. Kirschenheiter (2000). "Outsourcing and Audit Risk for Internal Audit Services." *Contemporary Accounting Research* 17(3): 387-428.
9. Chen, J. Z., et al. (2021). "Information processing costs and corporate tax avoidance: Evidence from the SEC's XBRL mandate." *Journal of Accounting and Public Policy* 40(2).
10. Chen, N. X., et al. (2018). "Do Analysts Matter for Corporate Tax Planning? Evidence from a Natural Experiment." *Contemporary Accounting Research* 35(2): 794-829.
11. Chen, Z., et al. (2015). "A model of emulation funds." *Accounting and Finance* 55(3): 717-748.
12. Chenhall, R. and D. Morris (1991). "The effect of cognitive style and sponsorship bias on the treatment of opportunity costs in resource allocation decisions." *Accounting, Organizations and Society* 16(1): 27-46.
13. Corten, M., et al. (2015). "The demand for auditor services in wholly family-owned private firms: The moderating role of generation." *Accounting and Business Research* 45(1): 1-26.
14. Crawford, S. S., et al. (2021). "Mind the gap: CEO–employee pay ratios and shareholder say-on-pay votes." *Journal of Business Finance and Accounting* 48(1-2): 308-337.
15. De Vito, A. and J. P. Gómez (2020). "Estimating the COVID-19 cash crunch: Global evidence and policy." *Journal of Accounting and Public Policy* 39(2).
16. DeZoort, F. T., et al. (2017). "The effect of SME reporting framework and credit risk on lenders' judgments and decisions." *Journal of Accounting and Public Policy* 36(4): 302-315.
17. Durocher, S. and A. Fortin (2021). "Financial statement users' institutional logic." *Journal of Accounting and Public Policy* 40(2).
18. Espahbodi, R. and H. Hendrikson (1987). "A discussion of cost-benefit analysis methodology." *Journal of Accounting and Public Policy* 6(3): 219-228.
19. Geoffroy, R. and H. Lee (2021). "The Role of Academic Research in SEC Rulemaking: Evidence from Business Roundtable v. SEC." *Journal of Accounting Research* 59(2): 375-435.

20. Gigler, F., et al. (2014). "How Frequent Financial Reporting Can Cause Managerial Short-Termism: An Analysis of the Costs and Benefits of Increasing Reporting Frequency." *Journal of Accounting Research* 52(2): 357-387.
21. Grenier, J. H., et al. (2015). "The effects of accounting standard precision, auditor task expertise, and judgment frameworks on audit firm litigation exposure." *Contemporary Accounting Research* 32(1): 336-357.
22. Grimlund, R. A. (1993). "Tests of Controls with Interim-Review Populations: New Results and Recommendations for Implementing Professional Pronouncements." *Accounting and Business Research* 23(91): 248-262.
23. Grüning, M. (2011). "Artificial Intelligence Measurement of Disclosure (AIMD)." *European Accounting Review* 20(3): 485-519.
24. Harp, N. L. and B. G. Barnes (2018). "Internal control weaknesses and acquisition performance." *Accounting Review* 93(1): 235-258.
25. Hemmer, T. (1998). "Performance measurement systems, incentives, and the optimal allocation of responsibilities." *Journal of Accounting and Economics* 25(3): 321-347.
26. Huang, M. and C. C. Wu (2015). "Economic benefits and determinants of extreme dependences between REIT and stock returns." *Review of Quantitative Finance and Accounting* 44(2): 299-327.
27. Johansen, T. R. and T. Plenborg (2013). "Prioritising disclosures in the annual report." *Accounting and Business Research* 43(6): 605-635.
28. Khan, U., et al. (2018). "Do the FASB's standards add shareholder value?" *Accounting Review* 93(2): 209-247.
29. Konchitchki, Y. and P. N. Patatoukas (2014). "Taking the pulse of the real economy using financial statement analysis: Implications for macro forecasting and stock valuation." *Accounting Review* 89(2): 669-694.
30. Li, B., et al. (2021). "Economic Consequences of IFRS Adoption: The Role of Changes in Disclosure Quality*." *Contemporary Accounting Research* 38(1): 129-179.
31. Li, E. X. (2013). "Revealing future prospects without forecasts: The case of accelerating material contract filings." *Accounting Review* 88(5): 1769-1804.
32. Ma, Z., et al. (2022). "What's my style? Supply-side determinants of debt covenant inclusion." *Journal of Business Finance and Accounting* 49(3-4): 461-490.
33. Mirvis, P. H. and B. A. Macy (1976). "Accounting for the costs and benefits of human resource development programs: An interdisciplinary approach." *Accounting, Organizations and Society* 1(2-3): 179-193.
34. Nikolaev, V. V. (2017). "Discussion of "Borrower private information covenants and loan contract monitoring"." *Journal of Accounting and Economics* 64(2-3): 340-345.
35. Samiolo, R. (2012). "Commensuration and styles of reasoning: Venice, cost-benefit, and the defence of place." *Accounting, Organizations and Society* 37(6): 382-402.
36. Skinner, D. J. (1990). "Options markets and the information content of accounting earnings releases." *Journal of Accounting and Economics* 13(3): 191-211.
37. Stark, A. W. (1987). "Some thoughts on "A cost-benefit analysis of accounting for inflation"." *Journal of Accounting and Public Policy* 6(3): 209-217.
38. Stikeleather, B. R. (2016). "When do employers benefit from offering workers a financial reward for reporting internal misconduct?" *Accounting, Organizations and Society* 52: 1-14.
39. Trompeter, G. and A. Wright (2010). "The world has changed - Have analytical procedure practices?" *Contemporary Accounting Research* 27(2): 669-700.

40. Vanstraelen, A. and C. Schelleman (2017). "Auditing private companies: what do we know?" *Accounting and Business Research* 47(5): 565-584.
41. Webb, R. A. (2002). "The impact of reputation and variance investigations on the creation of budget slack." *Accounting, Organizations and Society* 27(4-5): 361-378.