

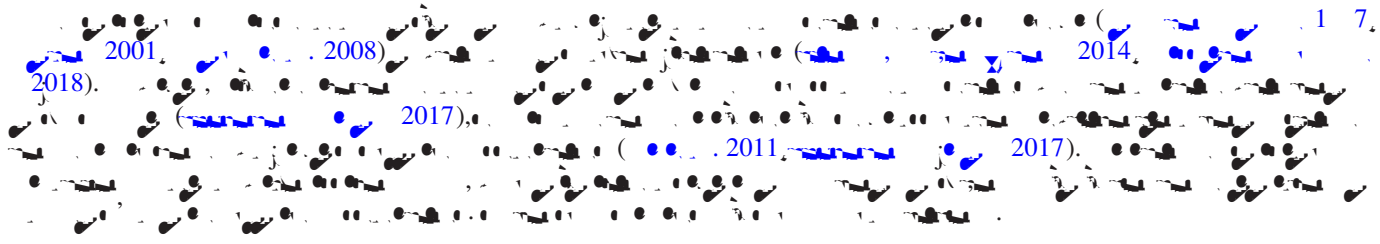
Auditors' Acceptance of Aggressive Client Financial Reporting

Abstract

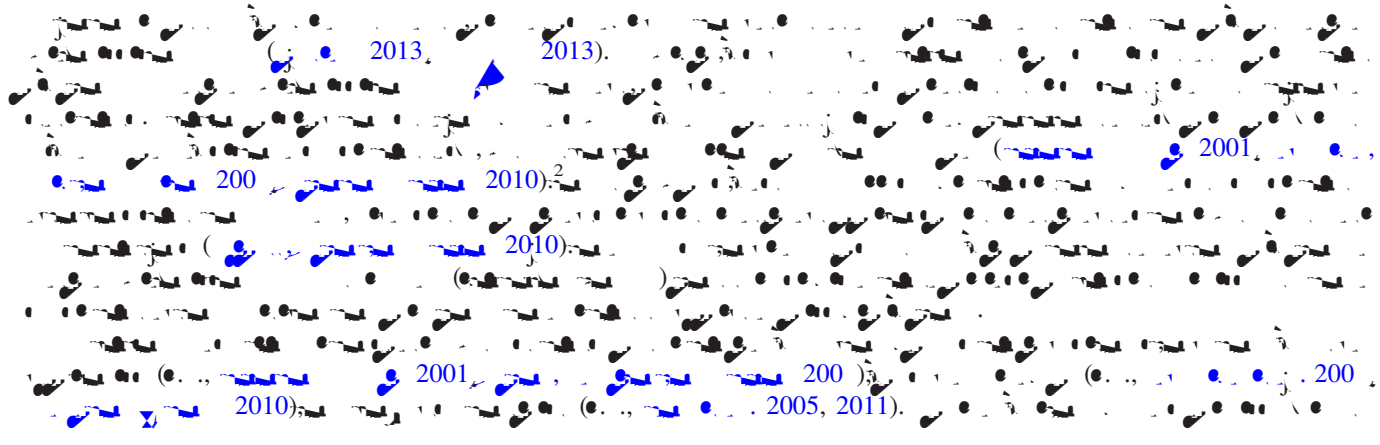
ABSTRACT: Regulators are concerned that auditors do not sufficiently identify and report material weaknesses in internal control over financial reporting (ICFR). However, psychological licensing theory suggests reporting material weaknesses could have unintended consequences for acceptance of aggressive client financial reporting. In an experiment, we predict and find auditors accept more aggressive client reporting after they report a material

... (2008). ...

(2008) (2013, 2014). (2012, 2013),



f k



Handwritten musical notation on ten staves. The notation includes various notes, rests, and clefs. There are several blue annotations: a bracket on the second staff labeled "(2014)", a bracket on the third staff labeled "(2014)", a bracket on the fifth staff labeled "(2014, 1184)", and a bracket on the eighth staff labeled "(2014)". There are also some faint markings like "& &" on the fifth staff. At the bottom right of the page, there is a page number "14541.4" and a small symbol.

(2005)

A 1

k-	= 8	= 118
	0.4 (0.00) 0.08	1.72 (1.00) 0.32
	5.67 (6.00) 0.31	6.8 (7.35) 0.23
	2.6% (15.0%) 0.04	34.4% (30.0%) 0.03
	4.41 (5.00) 0.32	5.0 (6.0) 0.26

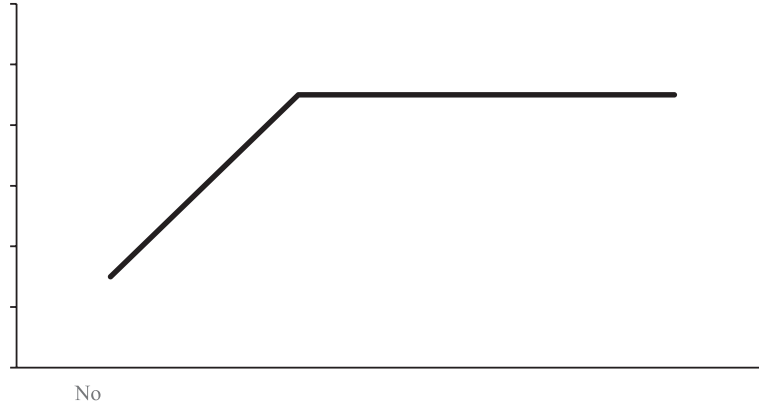
10%

A / (), (/), (/)

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1.

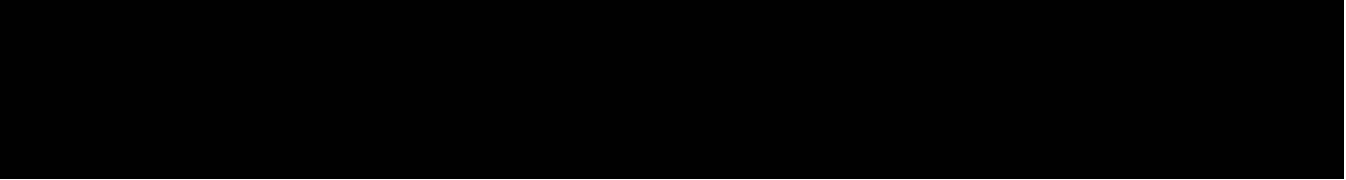
A. 1



\$75.6
\$3.8
\$2
(\$100.8)
(2015)
(\$100.8)
(\$100.8)
12

(1)
 (2)
 (3) 1f (-5) (+5)
 1f (1) (0)
 (+10) (2) (-5) (+5) (3)
 (0) (+10) (4)
 (0) (+10)

f. 1



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$(\chi^2_2 = 2.1, p < 0.10)$, $(\chi^2_3 = 3.1, p < 0.01)$.¹⁴

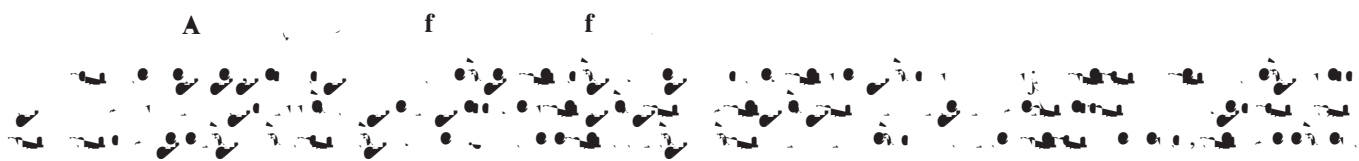
A

(= 0.1)
 (= 2.5 , $\chi^2_{44} = 2.20, p = 0.03$)
 (= 1.76)
 (< 1.42)
 (= 0.1)
 (= 2.5 , $\chi^2_{44} = 2.20, p = 0.03$)
 5.4

Diagram illustrating a network or data structure with nodes and connections. Key numerical labels include 4, 42, 4, 15, 4.5, 20, 16, 76, and 2×3 .

... .42.2-3361, ... -36.755 0, () * 2 () -3 *77553. 1, 2 --1.8

4. $\chi^2 = 0.04$, $df = 2 \times 3 = 6$, $p > 0.05$, $\chi^2 = 0.04$, $df = 2 \times 2 = 4$, $p > 0.05$.
 3. $\chi^2 = 0.74$, $df = 2 \times 2 = 4$, $p > 0.05$.



(2006, 2014).
1 ()
2 ()

•), 2 ($\hat{\beta}_1 > 0.14$, •) 3 ($\hat{\beta}_1 < 0.01$, •) , • 0
(-0.30, 4.08), (0.17,



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11. // /10.1037/ .0033-2010 .3.472
2014. 10 (3). 472-48.

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4 5 () 2 ()

(1)

A 5

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		<i>Dutifulness</i>		<i>Legitimacy</i>	
	22	-0.85	(0.18)	-0.14	(0.21)
	67	0.28	(0.10)	0.05	(0.12)
	23	0.53	(0.18)	0.40	(0.21)
	21	-0.14	(0.1)	-0.1	(0.22)
	23	0.41	(0.18)	-0.10	(0.21)

2

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		<i>Dutifulness</i>		<i>Legitimacy</i>	
		2.18		2.02	
		72.71		50.54	
		0.81		0.72	
		0.86	()	0.61	
		0.8	()	0.78	
			()	0.72	

4

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		<i>Dutifulness</i>		<i>Legitimacy</i>	
	60	-0.54	(0.11)	0.13	(0.13)
	20	-0.75	(0.1)	-0.15	(0.22)
	21	-0.4	(0.18)	0.24	(0.22)
	1	-0.36	(0.1)	0.31	(0.23)
	58	0.56	(0.11)	-0.14	(0.13)
	20	0.64	(0.1)	-0.13	(0.22)
	17	0.67	(0.20)	-0.2	(0.24)
	21	0.38	(0.18)	-0.01	(0.22)

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		<i>Dutifulness</i>		<i>Legitimacy</i>	
		2.45		2.1	
		81.68		54.63	
		0.0		0.70	
		0.1	()	0.55	
		0.0	()	0.82	
			()	0.85	

4