A field experiment comparing the outcomes of three fraud brainstorming procedures: Nominal group, round robin, and open discussions (Retracted)
Gold, A.H.; Hunton, J.

published in
The Accounting Review
2010

DOI (link to publisher)
10.2308/accr.2010.85.3.911

Link to publication in VU Research Portal

citation for published version (APA)

General rights
Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

• Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
• You may not further distribute the material or use it for any profit-making activity or commercial gain
• You may freely distribute the URL identifying the publication in the public portal

Take down policy
If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

E-mail address:
vuresearchportal.ub@vu.nl

Download date: 23. Feb. 2024
Explanation of Retraction (Hunton & Gold 2010)

On November 9, 2012, The Accounting Review published an early-view version of the voluntary retraction of Hunton & Gold (2010). The retraction will be printed in the January 2013 issue with the following wording:

“The authors confirmed a misstatement in the article and were unable to provide supporting information requested by the editor and publisher. Accordingly, the article has been retracted.”

The following statement explains the reason for the authors’ voluntary retraction.

In the retracted article, the authors reported that the 150 offices of the participating CPA firm on which the study was based were located in the United States. In May 2012, the lead author learned from the coordinating partner of the participating CPA firm that the 150 offices included both domestic and international offices of the firm. The authors apologize for the inadvertently inaccurate description of the sample frame.

The Editor and the Chairperson of the Publications Committee of the American Accounting Association subsequently requested more information about the study and the participating CPA firm. Unfortunately, the information they requested is subject to a confidentiality agreement between the lead author and the participating firm; thus, the lead author has a contractual obligation not to disclose the information requested by the Editor and the Chairperson. The second author was neither involved in administering the experiment nor in receiving the data from the CPA firm. The second author does not know the identity of the CPA firm or the coordinating partner at the CPA firm. The second author is not a party to the confidentiality agreement between the lead author and the CPA firm.

The authors offered to print a correction of the inaccurate description of the sample frame; however, the Editor and the Chairperson rejected that offer. Consequently, in spite of the authors’ belief that the inaccurate description of the sample does not materially impact either the internal validity of the study or the conclusions set forth in the Article, the authors consider it appropriate to voluntarily withdraw the Article from The Accounting Review at this time. Should the participating CPA firm change its position on releasing the requested information in the future, the authors will request that the Editor and the Chairperson consider reinstating the paper.

Signed:

James Hunton
Anna Gold

References: