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# Accounting standards and the economics of standards

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## Notes

Geoff Meeks is at Judge Business School at the University of Cambridge and G.M. Peter Swann is at the Business School, University of Nottingham.

This is an extended version of the authors' P. D. Leake Lecture, given at the Institute of Chartered Accountants of England and Wales on 1 May 2008. They would like to thank the Institute for doing them the great honour of inviting them to give the lecture. They are grateful to their discussant, Peter Holgate, for his very helpful comments, to Amir Amel-Zadeh for valuable statistical assistance, and also to Scott Bandura, Michael Bromwich, David Green, David Gwilliam, Robert Hodgkinson, Richard Macve, Stuart McLeay, Chris Nobes, Brian Singleton-Green, Nigel Sleigh-Johnson, Martin Walker, Geoffrey Whittington and members of the audience at the P. D. Leake Lecture for helpful comments. They are also grateful to the editor and referee of this journal for comments on an earlier draft of this paper, but none of the above are responsible for remaining errors.



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