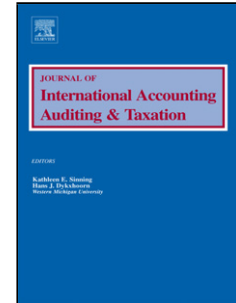


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Political connections, financial reporting and auditing: Survey of the empirical literature*

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Abstract:

The purpose of this paper is to synthesize the empirical research on the relationship between political connections and financial reporting quality, audit outcomes and financial analyst forecast characteristics. We view the financial reporting system and auditing infrastructure as the potential missing links between political connections and firm performance and, ultimately, economic performance. Our survey reveals inconclusive findings with respect to

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