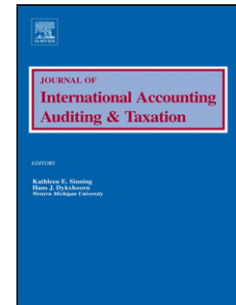


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**Accounting reforms, legal protection for investors, and conservatism in earnings:****Chinese evidence**

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**Abstract**

We examine the effects of the two major accounting reforms of 2001 and 2007 in China on conservatism in earnings using a variety of measures to ascertain the existence of conservatism and to gauge its degree. Our results provide evidence of different levels of

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