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**Voluntary Changes in Accounting Principle:  
Literature Review, Descriptive Data, and Opportunities for Future Research**

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**ABSTRACT**

Voluntary changes in accounting principle represent explicit choices by managers to exercise accounting discretion. This paper develops a framework to organize a review of prior literature on voluntary changes, provides descriptive insights on contemporary changes, and develops an expanded framework to identify opportunities for future research on voluntary changes. The voluntary change literature is robust and has examined many questions using data prior to SOX.

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