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Nota di contenuto	Front Cover -- Advances in Accounting Behavioral Research -- Copyright Page -- Contents -- List of Contributors -- Framing Tax Audit Risks: The Role of Temporal Framing and Perceived Fairness -- Introduction -- Review of the Literature -- Detection Risk and Taxpayer Compliance -- Perceived Fairness of the Tax System and Taxpayer Compliance -- CLT and Taxpayer Compliance -- Hypotheses Development -- Method -- Respondents and Design -- Task -- Independent Variables -- Dependent Variable -- Demographics and Other Variables -- Pretest of Risk Perception -- Results -- Tax Compliance -- Supplementary Analysis -- Conclusion -- Notes -- References -- Experimental Evidence on the Efficacy of Current Approaches to Increase Use Tax Compliance -- Introduction -- Background and Hypotheses Development -- E-Commerce and Sales and Use Taxes -- Tax Compliance -- Hypotheses -- Research Method -- Experimental Design -- Participants -- Results -- Conclusion -- Notes -- Acknowledgments -- References -- Interpersonal Affect, Accountability and Experience in Auditor Fraud Risk Judgments and the

Processing of Fraud Cues -- Introduction -- Related Literature -- Hypothesis Development -- Accountability and Experience as Moderators -- Affect and Evidence Evaluation -- Method -- Participants -- Procedure -- Independent Variables -- Dependent Variable -- Fraud Evidence Statements -- Pretest -- Results -- Demographics -- Manipulation Checks -- Overall Judgment -- Fraud Statement Assessments -- Conclusions -- Limitations and Future Directions -- Notes -- Acknowledgments -- References -- Investor Uncertainty Judgments and Perceptions of Analyst Herding: The Role of Motivated Reasoning -- Introduction -- Background Research -- Hypothesis Development -- Temporal Order of Analyst Forecasts and Investors' Uncertainty.

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Sommario/riassunto

Focusing on research that examines both individual and organizational behavior relative to accounting, this volume of *Advances in Accounting Behavioral Research* offers a perspectives on topics such as tax compliance, risk judgement, and affiliation bias.