



Correction to: Auditor benchmarking of client disclosures

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Published online: 31 October 2019

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Correction to: Review of Accounting Studies (2019) 24:393–425
<https://doi.org/10.1007/s11142-019-09490-3>

The original version of this article unfortunately contained mistakes.

In Table 4 (page 411), we inadvertently presented incorrect standard errors on six variables. The coefficients and the significance levels indicated on the table are all correct.

The corrected statistics are as follows:

1. The standard error on *ABS DISC ACCRUALS* should be 0.161.
2. The standard error on *ICMW* should be 0.050.
3. The standard error on *LEV* should be 0.084.
4. The standard error on *LOSS* should be 0.036.
5. The standard error on *FILING SUPPLY* should be 0.002.
6. The standard error on *AUDITOR TENURE* should be 0.008.

These are our mistakes and do not influence the statistics inferences or conclusions of the article. We sincerely apologize for the errors.

Publisher's note Springer Nature remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.

The online version of the original article can be found at <https://doi.org/10.1007/s11142-019-09490-3>

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