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The mission of the Journal of Theoretical Accounting Research is to provide a publishing outlet for accounting academics whose papers do not require testing to be complete or who choose not to include testing as part of their paper. Many publications require testing for consideration. The Journal of Theoretical Accounting Research is dedicated and designed for those academics who wish to put forth ideas, solidly grounded in theory, without testing. It is also hoped that those academics that perform testing will look to this journal for ideas for research and expand on the work already done.

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