

Empirical Nonprofit Research Literature Review in Major Accounting Areas

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Abstract : Nonprofit empirical research has grown substantially in recent years. In this paper, the authors provide a detailed review of a selection of representative recent empirical nonprofit research, organized chronologically within each accounting topic in major accounting areas (i.e. auditing, compensation, financial accounting, governance, managerial accounting, and taxation). The authors also include in the appendix an annotated bibliography of nonprofit accounting empirical research that has been published in major journals since 2016, also organized by major accounting areas. This appendix includes not only references but also their major findings. This paper should be of interest for researchers who are keen to learn recent findings of nonprofit empirical research in these major accounting areas.

Keywords : nonprofit accounting, nonprofit auditing, nonprofit financial performance, nonprofit governance

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