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Anonymous shell companies: A global audit study and field experiment in 176 countries (vol 48, pg 596, 2017)

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CORRECTION

Correction to: Anonymous shell companies: A global audit study and field experiment in 176 countries

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Owing to a production error, a number of values were omitted in Table 1 of the original article. A corrected version of this table is provided here. The corrected values are italicized.

Table 1 Displays difference in means tests for the total sample, OECD countries, Tax Haven countries, and Developing countries (row blocks) for the five possible outcomes of no-reply, non-compliant, part-compliant, compliant, & refusal (rows within blocks) for the Placebo, FATF, Consequences, and Appropriateness experimental conditions (columns)

Response	Placebo	FATF (information on law)	Sig.	Rationalism (penalties)	Sig.	Constructivism (norms)	Sig.
Comparison of means between placebo and treatments - total sample							
No reply	44.75%	49.46%		48.63%		50.00%	+
Non-compliant	8.42%	8.11%		7.38%		9.78%	
Partial compliant	16.65%	16.22%		19.95%		14.13%	
Compliant	19.49%	16.76%		16.39%		16.03%	
Refusal	10.69%	9.46%		7.65%	*	10.05%	
Total	100.00%	100.00%		100.00%		100.00%	
n	1057	370		366		368	
Comparison of means between placebo and treatments - OECD countries							
No reply	44.72%	46.81%		45.06%		52.25%	
Non-compliant	13.73%	14.89%		10.99%		11.71%	
Partial compliant	15.14%	13.83%		15.39%		11.71%	
Compliant	14.09%	8.51%		18.68%		10.81%	
Refusal	12.32%	15.96%		9.89%		13.51%	
Total	100.00%	100.00%		100.00%		100.00%	
n	284	94		91		111	
Comparison of means between placebo and treatments - Tax Haven countries							
No reply	34.78%	25.74%	+	45.28%	+	22.89%	*
Non-compliant	4.01%	4.95%		3.77%		8.43%	
Partial compliant	15.72%	24.75%	*	22.64%		18.07%	
Compliant	39.80%	40.59%		23.59%	**	36.15%	
Refusal	5.69%	3.96%		4.72%		14.46%	**
Total	100.00%	100.00%		100.00%		100.00%	
n	299	101		106		83	
Comparison of means between placebo and treatments - developing countries							
No reply	51.06%	64.57%	**	52.66%		61.49%	*
Non-compliant	8.02%	6.29%		7.69%		9.20%	
Partial compliant	18.14%	12.57%	+	20.71%		13.79%	
Compliant	9.92%	7.43%		10.65%		9.77%	
Refusal	12.87%	9.14%		8.28%		5.75%	*
Total	100.00%	100.00%		100.00%		100.00%	
n	474	175		169		174	

Each entry refers to the percent of subjects in a country block who received a given condition and responded in a certain way. Those percentages are accompanied by significance tests, which compare the FATF, Consequences, and Appropriateness conditions to the Placebo and identify when they are meaningfully different outcomes.

Sig. significance of difference between mean of Placebo and each treatment.

+ $p < 0.10$, * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$.