

README : Data and code

Non-GAAP Reporting and Investment

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The code to convert the raw data into the data used in the analyses and a brief description that enables other researchers to use this code are provided in the folder `mz_share/create_data`. This folder also contains the final sample's firms CIK identifiers and pseudo-data for an input into the moments computation code. Refer to `mz_share/create_data/README.pdf` for data details and execution of the code.

The code for the model and for computing standard errors is in `mz_share/model`. Refer to `mz_share/model/README.pdf` for details.

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