

Virtual 2021

25th Annual

Ethics

Research Symposium

July 29-30, 2021

Program



**American
Accounting
Association**

Thought Leaders in
Accounting



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Welcome

Welcome to the 25th Annual Ethics Research Symposium of the American Accounting Association!

Introduction

When the COVID pandemic hit last year, we made the difficult decision to delay the Ethics Symposium. Although we hoped we could celebrate the 25th Anniversary in person; we realized it was impossible. Over the last year, many quickly adapted to remote instruction to educate our students and other virtual opportunities to present our research.

We are excited to kick-off the Ethics Symposium with an opening plenary session entitled “Right or Wrong—Who Decides?” featuring J. Kirk Wiebe, Senior Intelligence Analyst, Retired and NSA Whistleblower.

Program

The program includes 24 concurrent accounting ethics papers¹ ranging in topics from education, fraud, bribery, corruption, tax issues, diversity, and digital accounting issues. We also present three unique panel sessions: First we offer publishing and co-author advice from editors of accounting ethics journals; second, is a session on Blockchain, Smart Contracts and Related Technologies; and third, a discussion on the future of the accounting profession.

Our Sincere Appreciation

Our program would not be possible without the many dedicated professionals who assisted us. We extend a gracious “THANK YOU” to all participants! We are grateful to the authors for their submissions and the reviewers who donated their time. We encouraged collegiality and asked all reviewers to provide thoughtful comments to improve the authors’ manuscript. The reviewer comments were instrumental in creating the program. Last, we wish to thank the paper discussants. We truly hope that all authors will benefit from the comments they receive.

The resilience of our group of accounting educators was amazing. We look forward to seeing you (remotely) and celebrating 25 years of quality ethics research!

Lori Fuller, West Chester University

Tara Shawver, King’s College

Ethics Research Symposium Co-Chairs

Speaker Biography

J. Kirk Wiebe, Retired NSA Senior Intelligence Analyst, NSA Whistleblower (Mass Surveillance of Americans)

Right or Wrong—Who Decides?

11:00 am–11:50 am EDT, Thursday, July 29, 2021

This session is an intro to the Military-Industrial-Intelligence Complex (with short Eisenhower video from 1961), focusing then on my NSA experience and mass surveillance (and therefore, the decision to “walk out”).

Born in Chicago, Illinois, Kirk grew up in northern Indiana, near the shores of Lake Michigan. After graduating high school and spending four years with the intelligence branch of the United States Air Force during the period 1963–1967, Kirk attended Indiana University, receiving a Master’s Degree in the Russian language in 1974. Kirk then headed east to work for the National Security Agency (NSA), retiring in October of 2001.

During his career at NSA, he led a team of analysts that received the National Meritorious Unit Citation from the Director of the Central Intelligence Agency, and he was awarded the Meritorious Civilian Service Award, the NSA’s second highest honor, for important work done on foreign strategic weapons systems.

Upon retiring from NSA, Kirk joined two colleagues in the formation of a small consulting business focused on helping U.S. government agencies with issues involving the analysis of “big data”, a byproduct of the Information Age.

In 2002, when it was clear that NSA was continuing down the wrong path, Kirk, along with fellow NSA retirees Bill Binney and Ed Loomis, and former senior staffer on the House Permanent Select Subcommittee on Intelligence, Diane Roark, initiated a Dept. of Defense Inspector General complaint about mismanagement and the waste of hundreds of millions of dollars at the National Security Agency.

About the same time the Dept. of Defense IG complaint was made, Binney, Wiebe, Loomis, and Roark attempted to blow the whistle about NSA’s illegal collection of information about innocent U.S. citizens. Despite talking to two different congressmen on the House Permanent Select Committee on Intelligence, and despite sending a letter about the matter to the Chief Justice of the Supreme Court, the U.S. Government did nothing and no one was held accountable.

Kirk, along with colleagues and former NSA executives Bill Binney, Ed Loomis, Thomas Drake, and congressional senior intelligence staff member Diane Roark, continues to actively advocate through affidavits to lawsuits, the media, and through personal appearances for justice and legislation to rein in the NSA’s violations of the U.S. Constitution. In this effort, Kirk has appeared in a variety of media fora including CBS’s *Sixty Minutes*, PBS’s *Frontline*, Fox News Channel’s *Sean Hannity*, *Megyn Kelly* and *Neil Cavuto shows*, and on the front page of *USA Today*.

25th Annual Ethics Research Symposium

Thursday, July 29, 2021

11:00 am–11:50 am EDT

Welcome

Tara Shawver, King's College

Introduction

Lori Fuller, West Chester University

Plenary

“Right or Wrong—Who Decides?”

Behavioral Ethics 1.0

J. Kirk Wiebe NSA Senior Intelligence Analyst, Retired and NSA Whistleblower (Mass Surveillance of Americans)

12:10 pm–1:00 pm EDT

Concurrent Sessions

2.1: Fraud/Tone at the Top

Behavioral Ethics 1.0

Moderator: Matthew Sooy, University of Western Ontario

What are the Determinants of Earnings Management? Evidence from Japan

Masumi Nakashima, Bunkyo Gakuin University

Discussant: Lucy Diala, California State University, Fresno

Tone at the Top or the Tune in the Middle? The Impact on Financial Reporting Decisions

Andrew J. Felo, Susquehanna University

Steven A Solieri, Queens College–CUNY

Discussant: Khalid Al-Adeem, King Saudi University

2.2: Tax/Digital Accounting

Behavioral Ethics 1.0

Moderator: Lori Fuller, West Chester University

Meta-Analytic Insight into the Relative Importance of Fairness Dimensions for Taxpayers' Compliance: What Do We Know and Where Do We Go?

Jonathan Farrar, Wilfred Laurier University

Mary E. Marshall, Louisiana Tech University

Dawn W. Massey, Fairfield University

Linda Thorne, York University

Anita Wu, Ryerson University

Thursday, July 29, 2021 (continued)

1:20 pm–2:10 pm EDT

Concurrent Sessions

3.1: Accounting Education

Behavioral Ethics 1.0

Moderator: Francine McKenna, American University

An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics

Nathan Colaner, Seattle University

Gabriel Saucedo, Seattle University

Discussant: William F. Miller, University of Wisconsin–Eau Claire

Student Use of Homework Assistance Websites

David J. Emerson, Salisbury University

Kenneth J. Smith, Salisbury University

Discussant: Amanda Sanseverino, Manhattan College

3.2: Public Interest

Behavioral Ethics 1.0

Moderator: Lori Fuller, West Chester University

Certified Public Accountants' Attitudes Toward the Public Interest and the Factors That Impact Those Attitudes

Amanda Remo, Western Michigan University

Discussant: Robin Radtke, Clemson University

Do Charitable Auditors Deliver Better Audit Quality? Evidence from Chinese CPAs

Jiaxin Liu, Morgan State University

Yakun Wang, The Chinese University of Hong Kong

Yu Zhou, Guangdong University of Finance and Economics

Discussant: Patrick Kelly, Providence College

2:30 pm–3:20 pm EDT

Concurrent Sessions

4.1: Research Heresy

Behavioral Ethics 1.0

Moderator: Robin Radtke, Clemson University

Unethical Practices by Accounting Researchers: Incidence, Intentions, and Insights

Charles D. Bailey, James Madison University

Discussant: Samuel Mamede, Mackenzie Presbyterian University

The Loannidis (2005) Model: A Research Note

Karl Wang, The University of Mississippi

Discussant: Yuxia (Sarine) Zou, University of Cambridge

Thursday, July 29, 2021 (continued)

2:30 pm–3:20 pm EDT

4.2: Dark Culture

Behavioral Ethics 1.0

Moderator: Lori Fuller, West Chester University

Incorporating Behavioral Ethics and Organizational Culture into Accounting Ethics Education

William F. Miller, University of Wisconsin–Eau Claire

Steven Mintz, California Polytechnic State University, San Luis Obispo

Discussant: Mark Mitschow, SUNY, Geneseo

Ethical Awareness Effect on the Accountants' Professional Judgement: The Case of Machiavellianism and Gender Effect

Alireza Daneshfar, University of New Haven

Shabnam Hashemiyeh Fahadani, Bridgeport University

Discussant: Linda Thorne, York University

3:40 pm–4:30 pm EDT

Panel Session

5.1: Publishing Advice and Finding a Co-Author

Behavioral Ethics 1.0

Moderator: Tara Shawver, King's College

Panelists: Charles Bailey, Behavioral Research in Accounting

Richard Baker, Research on Professional Responsibility and Ethics in Accounting

Amy Hageman, Accounting in the Public Interest

Friday, July 30, 2021

11:00 am–11:50 am EDT

Panel Session

6.1: Blockchain, Smart Contracts and Related Technologies: Perspectives on Ethics

Behavioral Ethics 1.0

Moderator: Thomas G. Calderon, The University of Akron

Panelists: Cory Campbell, Indiana State University

Brian Friedrich, International Ethics Standards Board for Accountants

Diane Jules, International Ethics Standards Board for Accountants

Sri Ramamoorti, University of Dayton

Concurrent Sessions

7.1: Bribery and Corruption

Behavioral Ethics 1.0

Moderator: Yuxia Zou, University of Cambridge

Bribes and Audit Fees

Maria Gutiérrez-Urtiaga, Universidad Carlos III de Madrid

Stavriana Hadjigavriel, Universidad Carlos III de Madrid

Susana Gago-Rodriguez, Universidad Pontificia de Comillas

Discussant: Timothy Fogarty, Case Western Reserve University

Corruption, Immigration and Refugees: New Determinants in the Capital Structure of Companies

Manuel Rocha Armada, University of Minho

Henrique Formigoni, Mackenzie Presbyterian University

Samuel Paiva Naves Mamede, Mackenzie Presbyterian University

Wilson Toshiro Nakamura, Mackenzie Presbyterian University

Liliane Cristina Segura, Mackenzie Presbyterian University

Adilson Aderito Silva, Mackenzie Presbyterian University

Discussant: Andrew Felo, Susquehanna University

7.2: CSR and CEO Compensation

Behavioral Ethics 1.0

Moderator: Diane Roberts, University of San Francisco

Are Pro-Social Managers More Honest? The Effects of CSR Attitude and Task Type on Budget Reporting Behavior

Xi (Jason) Kuang, Georgia Institute of Technology

Ziyang Li, Sichuan University

Suyun Wu, Georgia Institute of Technology

Discussant: JiangBo HuangFu, Florida Atlantic University

The Expenditures on and Efficiency of Corporate Social Responsibility Activities: Evidence from Targeted Poverty Alleviation Projects

Xiaobei Huang, North China University of Technology

Jianing Lv, Inner Mongolia University

Yunling Song, Inner Mongolia University

Ling Zhou, The University of New Mexico

Discussant: Jacob Lennard, University of Central Florida

Friday, July 30, 2021 (continued)

1:20 pm–2:10 pm EDT

Concurrent Sessions

8.1: Teaching Cases

Behavioral Ethics 1.0

Moderator: Lori Fuller, West Chester University

Corruption in the Auditor Inspection Process: The Case of KPMG and the PCAOB

Francine McKenna, American University

Mikhail Pevsner, University of Baltimore

Amy Sheneman, The Ohio State University

Tzachi Zach, The Ohio State University

Discussant: Dawn Massey, Fairfield University

Volkswagen: Balancing Values versus Profits

Tara J. Shawver, King's College

William F. Miller, University of Wisconsin–Eau Claire

Discussant: Richard Baker, Adelphi University

8.2: Dark Triad

Behavioral Ethics 1.0

Moderator: Patrick Kelly, Providence College

The Impact of Dark Triad Personality Traits and Gender on Whistleblowing Decisions

Phebe Davis, Clemson University

Amy Donnelly, Clemson University

Robin Radtke, Clemson University

Discussant: Joan Lee, Fairfield University

The Interactive Effect of the Dark Triad Personality, Rotation Risk, and Reputation Risk on Auditor's Choices of Investigation in Auditing

Susana Gago-Rodriguez, Universidad Pontificia de Comillas

Maria Gutiérrez-Urtiaga, Universidad Carlos III de Madrid

Stavriana Hadjigavriel, Universidad Carlos III de Madrid

Discussant: Martin Stuebs, Baylor University

2:30 pm–3:20 pm EDT

Concurrent Sessions

9.1: Fraud Risk

Behavioral Ethics 1.0

Moderator: Samuel Mamede, Mackenzie Presbyterian University

Casino Gambling and Workplace Fraud Implications for Auditors

Christine Earley, Providence College

Carol Hartley, Providence College

Patrick Kelly, Providence College

Discussant: Steven Mintz, California Polytechnic State University, San Luis Obispo

Friday, July 30, 2021 (continued)

2:30 pm–3:20 pm EDT

9.2: Diversity and the Opposite

Behavioral Ethics 1.0

Moderator: Lori Fuller, West Chester University

Exploring the Silence of the Social: Foundations of an Ideological Ethos Antithetical to Demographic Diversity in the Accounting Pipeline

Louella Moore, Washburn University

Discussant: Diane Roberts, University of San Francisco

The State of Ohio's Auditors, the Enumeration of Population, and the Project of Eugenics

Cameron Graham, York University

Martin Persson, University of Illinois

Vaughan Radcliffe, Western University

Mitchell Stein, Western University

Discussant: Matthew Sooy, University of Western Ontario

3:40 pm–4:30 pm EDT

Panel Session

10.1: The Future of the Accounting Profession: Regaining the Public Trust

Behavioral Ethics 1.0

Moderator: William F. Miller, University of Wisconsin–Eau Claire

Panelists: Francine McKenna, American University

Steven Mintz, California Polytechnic State University, San Luis Obispo

Rick Kravitz, Editor in Chief: *The CPA Journal*, Texas A&M School of Law

4:30 pm–5:00 pm EDT

PI Section Award Presentations

Presenters: Patrick Kelly, Providence College

Timothy Louwers, Retired

Charles W. Stanley, Baylor University

2020 Accounting Exemplar Award

Sue P. Ravenscroft, Retired

2021 Accounting Exemplar Award

Frank Wilson

2021 Distinguished Service Award

Lisa Baudot, University of Central Florida

2021 Outstanding Service Award

Lori Fuller, West Chester University

Tara Shawver, King's College

Friday, July 30, 2021 (continued)

4:30 pm–5:00 pm EDT

2021 Ethics Symposium Award Presentation

Presenter: Tara Shawver

Best Paper Award

Bribes and Audit Fees

Maria Gutiérrez-Urtiaga, Universidad Carlos III de Madrid

Stavriana Hadjigavriel, Universidad Carlos III de Madrid

Susana Gago-Rodriguez, Universidad Pontificia de Comillas

Best Doctoral Paper Award

Are Pro-Social Managers More Honest? The Effects of CSR Attitude and Task Type on Budget Reporting Behavior

Xi (Jason) Kuang, Georgia Institute of Technology

Ziyang Li, Sichuan University

Suyun Wu, Georgia Institute of Technology

Closing Remarks:

Lori Fuller, West Chester University

Future AAA Annual Meetings

July 29–August 5, 2021

2021 Annual Meeting—Virtual Annual Meeting

August 4–9, 2023

2023 Annual Meeting—Denver (Aurora), Colorado

July 29–August 3, 2022

2022 Annual Meeting—San Diego, California

August 9–14, 2024

2024 Annual Meeting—Washington, DC

Other AAA Meetings

October 7–9, 2021

2021 Accounting Behavior and Organizations Research Conference
San Antonio, Texas

October 23–24, 2021

Diversity Section Meeting
Bethesda, Maryland

October 29–30, 2021

Teaching, Learning and Curriculum Section Midyear Colloquium
San Antonio, Texas

November 5-6, 2021

Management Accounting Section/Institute of Management Accountants Teaching Case Conference
Waltham, MA

December 3–5, 2021

Accounting PhD Rookie Recruiting and Research Camp
Miami, Florida

January 6–8, 2022

Management Accounting Section Midyear Meeting
Portland, Oregon

January 13–15, 2022

Auditing Section Midyear Meeting
Las Vegas, Nevada

January 20–22, 2022

Financial Accounting and Reporting Section Midyear Meeting
Denver, Colorado

January 20-22, 2022

Joint Midyear Meeting of the AIS and SET Sections
Orlando, FL

January 27–29, 2022

International Accounting Section Midyear Meeting
Las Vegas, Nevada

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2.2: Tax/Digital Accounting

1:20 pm–2:10 pm EDT

3.1: Accounting Education

3.2: Public Interest

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9.2: Diversity and the Opposite

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4:30 pm–5:00 pm EDT

Awards and Closing Remarks