

## Thursday, October 5, 2017

3:00 pm–7:00 pm      **Registration**

5:00 pm–7:00 pm      **Reception for ABO Doctoral Consortium Participants**

## 2017 Accounting, Behavior and Organizations Doctoral Consortium Friday, October 6, 2017

7:00 am–5:00 pm      **Registration**

8:00 am–11:45 pm      **Doctoral Consortium**

*Accounting - 4.0 CH*

The 2017 ABO Doctoral Consortium continues the traditions established in past consortia of connecting current PhD students and early career researchers with the ABO Section and one another.

The theme for this year's Consortium is: Future-proofing your career: Researching, contributing, and connecting diversely. Presentations and discussions will relate to the following topics:

- Research opportunities and challenges facing behavioral accounting academics now and in the future;
- Contributing to the Academy valuably as new researchers and faculty members; and
- Connecting with doctoral colleagues and faculty to embrace a diversity of research topics and methods, and achieve your career goals.

The format of the Consortium engages participants in a variety of ways. Individual presentations, panel discussions, and roundtable question-and-answer sessions provide participants with in-depth opportunities to engage with each other and the Consortium faculty.

7:30 am–8:00 am      **Doctoral Consortium Breakfast**

## Doctoral Consortium

### Friday, October 6, 2017 (continued)

8:00 am–9:20 am

#### Editor Panel: Insights for your Behavioral Research Journey

*Starting a Research Expedition and Keeping it on Track*

Anne Farrell, Miami University

*Preparing your Paper for Submission and Responding to Reviews*

Don Moser, University of Pittsburgh

*Advice for a New Professor: Publishing, and Writing Reviews*

Ken Trotman, UNSW Australia

9:20 am–9:30 am

#### Break

9:30 am–9:50 am

#### Funding Opportunities

Margaret H. Christ, The University of Georgia

9:50 am–10:35 am

#### Research Presentation

*Pushing the Boundaries with your Research*

Kristina Rennekamp, Cornell University

10:35 am–10:45 am

#### Break

10:45 am–11:15 am

#### Faculty Panel: Metamorphosing into a Behavioral Accounting Professor...Experiences from the Job Market through to Tenure

Willie Choi, University of Pittsburgh

Christie Hayne, University of Illinois at Urbana-Champaign

Martin Weisner, The University of Melbourne

11:15 am–11:45 am

#### Roundtable Question and Answer Session

Table 1: Margaret H. Christ, The University of Georgia

Table 2: Willie Choi, University of Pittsburgh

Table 3: Anne Farrell, Miami University

Table 4: Christie Hayne, University of Illinois at Urbana-Champaign

Table 5: Don Moser, University of Pittsburgh

Table 6: Kristina Rennekamp, Cornell University

Table 7: Ken Trotman, UNSW Australia

Table 8: Martin Weisner, The University of Melbourne

**2017 Accounting, Behavior and Organizations  
Research Conference  
Friday, October 6, 2017**

**12:00 pm–1:30 pm**

**Lunch**

**Pathways to a Sustainable Future**

*Accounting - 1.0 CH*

Speaker: Mark C. Dawkins, University of North Florida

**1:45 pm–3:15 pm**

**Concurrent Sessions**

**Session 1.0: Behavioral Tax Research**

*Taxes - 1.8 CH*

Moderator: Mary Marshall, University of South Carolina

*Do the Traditional Roles of Auditors and Tax Professionals Impact their Evaluation of Tax-Related Audit Evidence?*

Laura Feustel, University of South Carolina

Donna Bobek Schmitt, University of South Carolina

Scott Vandervelde, University of South Carolina

Discussant: Bryan W. Stewart, Brigham Young University

*Is it Easier to Lie to Tax Software than a Tax Professional? Experimental Evidence.*

Ethan G. LaMothe, University of South Carolina

Donna Bobek Schmitt, University of South Carolina

Discussant: Bonnie Brown, University of Missouri–Kansas City

*Trust and Compliance Effects of Taxpayer Identity Theft: A Moderated Mediation Analysis.*

Jonathan Farrar, Ryerson University

Cass Hausserman, Portland State University

Odette Pinto, MacEwan University

Discussant: Shannon Jemiolo, The University of Oklahoma

**Session 1.02: Effort Effects in Management Accounting**

*Accounting - 1.8 CH*

Moderator: Jason T. Rasso, University of South Carolina

*Decoding Effort: Toward a Measure of Effort Intensity in Management Accounting Research.*

Gary W. Hecht, University of Illinois at Urbana-Champaign

Kristian Rotaru, Monash University Caulfield

Axel Klaus-Dieter Schulz, La Trobe University

Kristy L. Towry, Emory University

Alan Webb, University of Waterloo

Discussant: Serena Loftus, Tulane University

## Friday, October 6, 2017 (continued)

*Working Longer but Not Harder: The Effects of Input- and Output-Based Compensation on the Duration and Intensity of Effort.*

Eric W. Chan, The University of Texas at Austin

Steven Kachelmeier, The University of Texas at Austin

Xinyu Zhang, The University of Texas at Austin

Discussant: Jordan Michael Bable, University of Waterloo

*More Than Just Paying Peter or Watching Paul: The Joint Effects of Performance-Based Pay and Performance Monitoring on Task Performance.*

Nicholas Fessler, The University of Texas at Tyler

Charles Bailey, James Madison University

Brian Laird, Arkansas State University

Discussant: Wioleta Olczak, University of Central Florida

### **Session 1.03: Behavioral Audit Research**

*Auditing - 1.8 CH*

Moderator: Emily Griffith, University of Wisconsin–Madison

*Auditing Complex Estimates: Does Emphasizing Management Bias Decrease Sensitivity to Measurement Imprecision?*

Ben Van Landuyt, The University of Arizona

Discussant: Elizabeth Altiero, University of Central Florida

*Using Audit Programs to Improve Audits of Complex Estimates.*

Jacqueline Hammersley, The University of Georgia

Michael Ricci, The University of Georgia

Discussant: Tim Bauer, University of Illinois at Urbana-Champaign

*How do Previously-Imposed Regulatory Penalties Influence Jurors' Judgments of Auditor Liability?*

Brian Goodson, University of Cincinnati

Sean Dennis, University of Kentucky

Kathryn Kadous, Emory University

Discussant: Erin Hamilton, University of Nevada, Las Vegas

**3:15 pm–3:45 pm**

**Break**

## Friday, October 6, 2017 (continued)

3:45 pm–5:15 pm

### Concurrent Sessions

#### **Session 2.01: Management Control System Environments**

*Accounting - 1.8 CH*

Moderator: Heather Pesch, University of Illinois at Urbana-Champaign

*Controls and Cooperation in Dynamic Environments: The Role of Involvement in Control Design.*

Robert Grasser, University of South Carolina

John Majerczyk, Georgia State University

Martin Staehle, University of Bern

Di Yang, Georgia Institute of Technology

Discussant: Charles R. Boster, Salisbury University

*Fighting Collusion through Disparity: An Experimental Investigation of the Effect of Pay Dispersion on Collusion in Tournaments.*

Lan Guo, Wilfrid Laurier University

Theresa Libby, University of Central Florida

Kun Huo, University of Western Ontario

Discussant: Lorenzo Patelli, University of Denver

*Influencing Risk Taking in Competitive Environments: An Experimental Analysis.*

Ivo Schedlinsky, University of Muenster

Friedrich Sommer, University of Bayreuth

Arnt Woehrmann, University of Giessen

Discussant: James Wilhelm, Georgia State University

#### **Session 2.02: Disclosure Medium Effects**

*Accounting - 1.8 CH*

Moderator: Robert Moadlo, University of North Dakota

*Navigating Through the Crowd: How Do Features of Social Media Platforms Influence Investor Judgments?*

Wynter Brooke Elliott, University of Illinois at Urbana-Champaign

Brian Gale, University of Illinois at Urbana-Champaign

Stephanie Grant, University of Washington

Discussant: Brian White, The University of Texas at Austin

*How Disclosure Medium Affects Investor Reactions to CEO Bragging, Modesty, and Humblebragging.*

Stephanie Grant, University of Washington

Frank Hodge, University of Washington

Roshan Sinha, University of Washington

Discussant: Ben Van Landuyt, The University of Arizona

## Friday, October 6, 2017 (continued)

*The Impact of Disclosure Delivery Mode on Investment Decisions and Investors' Memories.*

Serena Loftus, Tulane University

Wynter Brooke Elliott, University of Illinois at Urbana-Champaign

Amanda Winn, University of Illinois at Urbana-Champaign

Discussant: Jennifer Winchel, University of Virginia

### **Session 2.03: Client Effects in Auditing**

*Auditing - 1.8 CH*

Moderator: Eric Gooden, Boise State University

*Audit Partners' Acceptance of Client-Preferred Accounting Methods:*

*The Influence of Client Importance and Role Identity Salience*

Sean Hillison, Virginia Polytechnic Institute and State University

Discussant: Amy Donnelly, Clemson University

*How Higher Performance on Client Service Affects Auditors'*

*Willingness to Challenge Management's Preferred Accounting.*

Michael Ricci, The University of Georgia

Discussant: Jeremy Vinson, Clemson University

*What Did the Client Say? The Impact of Note Taking During Client Inquiry on Auditor Memory and Judgment.*

Jeremy Vinson, Clemson University

Jesse Robertson, University of North Texas

Mary Curtis, University of North Texas

Discussant: Michelle McAllister, Northeastern University

**5:30 pm–6:30 pm**

### **Reception**

A Tribute to Bryan Church

## Saturday, October 7, 2017

**7:00 am–4:30 pm**

### **Registration**

**7:30 am–8:30 am**

### **Breakfast and Research Forum**

*Accounting - 1.0 CH*

Table 1: *The Impact of the Foreign Corrupt Practices Act on Investment Decisions.*

Wioleta Olczak, University of Central Florida

Table 2: *Colleagues of "Frenemies"? Interactions Between Auditors and Tax Specialists in Audit and Non-Audit Services Contexts.*

Candace Hux, Northern Illinois University

Jean Bedard, Bentley University

Tracy Noga, Bentley University

## Saturday, October 7, 2017 (continued)

Table 3: *Examining Moral Disengagement as a Threat to Professional Skepticism.*

Jared Eutsler, University of North Texas

Table 4: *The Effect of Anticipated Inspection Focus on Audit Effort.*

Jennifer McCallen, University of Massachusetts Amherst

Yoon Ju Kang, University of Massachusetts Amherst

Table 5: *The Impact of Outcome Effect and Client Transparency on Auditors' Evaluation of Internal Control Deficiencies.*

Jared Koreff, University of Central Florida

Gregory Trompeter, University of Central Florida

8:30 am–10:00 am

### **Exploring a Fraud: Sparking New Insights for Behavioral Accounting Research**

*Accounting - 1.8 CH*

Speaker: Weston Smith, ChalkLine Solutions, Inc.

10:00 am–10:30 am

### **Break**

10:30 am–12:00 pm

### **Concurrent Sessions**

#### **Session 3.01: Investor Judgement and Decision Making**

*Accounting - 1.8 CH*

Moderator: Shannon Garavaglia, The University of Texas at Austin

*Alternative Strategies for Management Responses to Negative Media Coverage on Investors' Judgments.*

Deni Cikurel, University of Illinois at Urbana-Champaign

Kirsten Fanning, University of Illinois at Urbana-Champaign

Keven Jackson, University of Illinois at Urbana-Champaign

Discussant: Yao Yu, University of Massachusetts Amherst

*The Effect of Disclosure and Price on Uninformed Traders' Beliefs and Trading.*

Hong Qu, The Pennsylvania State University

Guojin Gong, The Pennsylvania State University

Ian Michael Tarrant, The Pennsylvania State University

Discussant: Katarzyna Rupa, University of Florida

*How Do Investors React to Corporate Political Spending Disclosure?*

Jordan Michael Bable, University of Waterloo

Discussant: Nikki MacKenzie, University of Massachusetts Amherst



## Saturday, October 7, 2017 (continued)

### **Session 3.02: Performance Measurement System Effects**

*Accounting - 1.8 CH*

Moderator: Lorenzo Patelli, University of Denver

*Bring the Noise, but Not the Funk: Does the Effect of Performance Measure Noise on Learning Depend on Learning Type?*

Jongwoon Choi, University of Pittsburgh

Gary W. Hecht, University of Illinois at Urbana-Champaign

Ivo Tafov, Georgia State University

Kristy L. Towry, Emory University

Discussant: Jeremy Douhit, The University of Arizona

*Improving Performance Measurement Systems through Managerial Rotation.*

Victor Van Pelt, Tilburg University

Eddy Cardinaels, KU Leuven

Bart Dierynck, Tilburg University

Discussant: Gregory McPhee, Florida International University

*The Effect of Bonus Deferral on Managers' Investment Decisions.*

Mandy Cheng, UNSW Australia

Tami Dinh, University of St. Gallen

Wolfgang Schultze, University of Augsburg

Maria Assel, University of Augsburg

Discussant: Lisa McLuckie Thain, The University of Arizona

### **Session 3.03: Audit Quality**

*Auditing - 1.8 CH*

Moderator: Jessica Buchanan, Kent State University

*How Do Nonprofessional Investors Respond to Disclosure of Audit Quality Indicators?*

Jeffrey Brown, Baylor University

Velina Popova, Kennesaw State University

Discussant: Aaron Saewitz, University of Nevada, Las Vegas

*Rewards and Pressure to Improve Audit Quality: Facilitative for Auditors with Low Drive but Undermining for Auditors with High Drive.*

Herman van Breuk, Nyenrode Business University

Barbara Majoor, Nyenrode Business University

Discussant: Bright Hong, Emory University

*The Impact of Client Response Time and Message Processing Fluency on Auditor Judgment*

Sudip Bhattacharjee, Virginia Polytechnic Institute and State University

Kimberly Moreno, Northeastern University

Nicole Wright, James Madison University

Discussant: Brian Goodson, University of Cincinnati



## Saturday, October 7, 2017 (continued)

12:00 pm–1:30 pm

Lunch and Awards Presentations

1:45 pm–3:15 pm

Concurrent Sessions

### Session 4.01: Auditor Training and Personnel Issues

*Auditing - 1.8 CH*

Moderator: Patrick Witz, Cornell University

*Improving Auditor Professional Skepticism: An Experimental Investigation on Use of the Hurtt Professional Skepticism Scale as an Auditor Training Tool.*

Mary Kate Dodgson, University of Massachusetts Amherst

Marcus Doxey, The University of Alabama

Aaron Saewitz, University of Nevada, Las Vegas

Discussant: Penelope Bagley, Appalachian State University

*On-the-Job Coaching: Does one “Bad Apple” Spoil Audit Subordinates’ Commitment to the Firm?*

Lindsay Andiola, Virginia Commonwealth University

Jean Bedard, Bentley University

Joleen Kremin, Portland State University

Discussant: Steve Buchheit, The University of Alabama

*The Influence of “Relationship” Partners on Client Managers’ Negotiation Positions.*

Mary Kate Dodgson, University of Massachusetts Amherst

Christopher Agoglia, University of Massachusetts Amherst

Bradley Bennett, University of Massachusetts Amherst

Discussant: Erin Hawkins, Clemson University

### Session 4.02: Employee Interactions in Management Accounting

*Accounting - 1.8 CH*

Moderator: Tami Dinh, University of St. Gallen

*My Gift to You, Paid by Him: The Dark Side of Reciprocity in Hierarchical Organizations.*

Jason Kuang, Georgia Institute of Technology

Di Yang, Georgia Institute of Technology

Discussant: Michael Majerczyk, Georgia State University

*The Effect of Endogenous Contract Selection on Budgetary Slack: An Experimental Examination of Trust, Distrust, and Trustworthiness.*

Jeremy Douhit, The University of Arizona

Steven Schwartz, Binghamton University, SUNY

Douglas Stevens, Georgia State University

Richard Young, The Ohio State University

Discussant: Mandy Cheng, UNSW Australia

## Saturday, October 7, 2017 (continued)

*Vertical Pay Dispersion, Peer Observability and Misreporting.*

Lan Guo, Wilfrid Laurier University

Theresa Libby, University of Central Florida

Kelvin Liu, Northeastern University

Yu Tian, University of Central Florida

Discussant: Jordan Samet, Georgia Institute of Technology

### **Session 4.03: Behavioral Financial and I/S Research**

*Accounting - 1.8 CH*

Moderator: Derek Dalton, Clemson University

*The Effect of Directional Goals on the Perceived Credibility of Data Analytics.*

Xiaoling Chen, University of Illinois at Urbana-Champaign

Ryan Hudgins, University of Illinois at Urbana-Champaign

William Wright, University of Illinois at Urbana-Champaign

Discussant: Jennifer Riley, University of Nebraska at Omaha

*Curbing Earnings Management: Experimental Evidence on How Clawbacks Provisions and Board Monitoring Affect Managers' Use of Discretion.*

Shankar Venkataraman, Georgia Institute of Technology

Jeffrey Hales, Georgia Institute of Technology

Balaji Koka, Rice University

Discussant: Kirsten Fanning, University of Illinois at Urbana-Champaign

*Error or Fraud? The Effect of Omissions on Management's Fraud Strategies and Auditors' Evaluations of Identified Misstatements.*

Erin Hamilton, University of Nevada, Las Vegas

Jason Smith, University of Nevada, Las Vegas

Discussant: Kristina Demek, University of Central Florida

**3:15 pm–3:45 pm**

**Break**

**3:45 pm–5:15 pm**

**Concurrent Sessions**

### **Session 5.01: Behavioral Managerial Research**

*Accounting - 1.8 CH*

Moderator: Kun Huo, University of Western Ontario

*Can Capital Constraints Restrain Creativity? The Effect of Budget Constraints on Employee Creativity.*

Jordan Samet, Georgia Institute of Technology

Jeffrey Hales, Georgia Institute of Technology

Gilles Hilary, Georgetown University

Francis de Vericourt, European School of Management and Technology

Discussant: Adam Presslee, University of Pittsburgh

## Saturday, October 7, 2017 (continued)

*The Impact of Knowledge Transfer on Investments in Knowledge Creation in Firms.*

Ivo Tafov, Georgia State University

Kristy L. Towry, Emory University

Flora Zhou, Georgia State University

Discussant: Matthew Sooy, University of Western Ontario

*Adverse Effects of Confidence in Complex Cost Systems amid Competition.*

Ella Mae Matsumura, University of Wisconsin–Madison

Tyler Thomas, University of Wisconsin–Madison

Dimitri Yatsenko, University of Wisconsin–Madison

Discussant: Di Yang, Georgia Institute of Technology

### **Session 5.02: Management Control System Design Effects**

*Accounting - 1.8 CH*

Moderator: Laurie Burney, Baylor University

*Managers' Propensity to Acquire and Use Employee-Type Information in Their Decision to Tailor Controls.*

Wei Wang, University of Illinois at Urbana-Champaign

Huaxiang Yin, Nanyang Technological University

Discussant: Siman Li, Georgia Institute of Technology

*The Role of Social Bonds in Understanding the Pre- and Post-Recognition Effects of Recognition Visibility.*

Joe Burke, University of Illinois at Urbana-Champaign

Discussant: Robert Grasser, University of South Carolina

*Conflict between Supervisory Monitoring and Monetary Incentives.*

Shulan Fang, Kent State University

Rajiv Banker, Temple University

Seok-Young Lee, Sungshin Women's University

Discussant: Laurie Burney, Baylor University

### **Session 5.03: Investigating Audit Procedures**

*Auditing - 1.8 CH*

Moderator: Kelsey Brasel, Ball State University

*How Simple Changes to Language and Tick Marks Can Curtail the Ghost Ticking of Audit Procedures.*

Jessica Buchanan, Kent State University

David Piercey, University of Massachusetts Amherst

Discussant: Kamber Vittori Hetrick, University of Illinois at Urbana-Champaign

*When Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration.*

Tamara Lambart, Lehigh University

Marietta Peytcheva, Lehigh University

Discussant: Velina Popova, Kennesaw State University

## Saturday, October 7, 2017 (continued)

*Why Auditors Are Unable to See Their Own Behavior as Others Do:  
Understanding a Potential Blind Spot.*

Michele Frank, Miami University

Discussant: Cassandra Estep, Emory University

5:15 pm

Drawing

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