Public Interest Section

2016 Conference and Doctoral/Early Scholar Consortium

April 1 – 2, 2016

The Alfond Inn
Orlando (Winter Park), Florida
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A Special Thank You
to Our Meeting Sponsors …

Mayper Foundation
and
Barbara Merino
Dear Section Members:

We are delighted that you could join us in Winter Park, FL for what we believe will be a fun and memorable event. Our program reflects a wide variety of issues that are important to the accounting profession, regulators, and the public as a whole. We hope you will find the discussions intellectually stimulating and will continue dialogue with colleagues about these issues and how they affect accounting education and research.

Sincerely,

Lisa Baudot, University of Central Florida
2016 Midyear Conference Co-Coordinator

Charles Cullinan, Bryant University
2016 Midyear Conference Co-Coordinator

Pamela Roush, University of Central Florida
2016 Midyear Conference Advisor
2015-2016 Public Interest Section Officers

Chair .......................................................................................... Patrick Kelly, Providence College
Chair-Elect .............................................................................. Amy Hageman, Kansas State University
Secretary/Treasurer ............................................................... Mitchell Stein, University of Western Ontario
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Vice Chair of Education ............................................................ Anna Schrader, Suffolk University
Vice Chair of International Membership ............................ Michael Kraten, Providence College
Council Representative ............................................. Steven Mintz, California Polytechnic State University,
San Luis Obispo

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Journal Editor, Accounting and the Public Interest .... Pamela Roush, University of Central Florida
Newsletter Editor/Webmaster ............................................ Lawrence Chui, University of St. Thomas

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2016 Ethics Symposium Co-Chair ............................... Charles Stanley, Baylor University
2017 Ethics Symposium Co-Chair-Elect ................. Brian Shapiro, University of St. Thomas

2015-2016 Public Interest Section Regional Coordinators

Mid-Atlantic Regional Coordinator ................................. Tara Shawver, King’s College
Midwest Regional Coordinator ...... Larita Killian, Indiana University–Purdue University Columbus
Northeast Regional Coordinator .......... Cassandra Rohland, University of Massachusetts Lowell
Southeast Regional Coordinator ....................... Andy Felo, Nova Southeastern University
Southwest Regional Coordinator .................... Marty Stuebs, Baylor University
Western Regional Coordinator ......................... John Thornton, Azusa Pacific University
International Regional Coordinator .................... Mitchell Stein, University of Western Ontario
Reviewers

We wish to thank the following reviewers for their assistance with the conference submissions this year.

Anna Alon, University of Agder, Norway
Kazeem Akinyele, University of Central Florida
Vicky Arnold, University of Central Florida
Charlie Bailey, The University of Memphis
Lisa Baudot, University of Central Florida
Dennis Bline, Bryant University
Jenna Burke, Bentley University
Charles Cho, ESSEC Business School
Michele Chwastiak, The University of New Mexico
Hui Du, University of Houston–Clear Lake
Andrew Felo, Nova Southeastern University
Don Finn, University of North Texas
Timothy J. Fogarty, Case Western Reserve University
Marty Freedman, Towson University
Diane Janvrin, Iowa State University
Cyndie Jeffrey, Iowa State University
Mohamed Jizi, Lebanese American University
Larita Killian, Indiana University–Purdue University Columbus
Jared Koreff, University of Central Florida
Lois Mahoney, Eastern Michigan University
Maureen Mascha, Purdue University Calumet
Diane Matson, University of St. Thomas
Cheryl McWatters, University of Ottawa
Fabienne Miller, Worcester Polytechnic Institute
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Den Patten, Illinois State University
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Elena Precourt, Bryant University
Vaughn Radcliffe, Western University
Sue Ravenscroft, Iowa State University
Linda Ruchala, University of Nebraska–Lincoln
Brian Shapiro, University of St. Thomas
Divesh Sharma, Kennesaw State University
Prem Sikka, University of Essex
Mohamed Tailib, Lincoln University
Linda Thorne, York University
John M. Thornton, Azusa Pacific University
Greg Trompeter, University of Central Florida
Marianne Verdier, University of Toulouse
Ann Wilkins, University of Tennessee at Chattanooga
Paul Williams, North Carolina State University
Robert Yu, University of Wisconsin--Whitewater
Jindan Zhang, The University of Toledo
Xiaochuan Zheng, Bryant University
Michael Kraten, Ph.D., CPA, Associate Professor, Providence College  
Luncheon Speaker  
Friday, April 1, 2016, 12:00 pm–1:30 pm

Michael Kraten, Ph.D., CPA, is an Associate Professor of Accountancy at Providence College. Michael earned a Ph.D. in Accounting from the University of Connecticut, an MPPM in public and private management from Yale University, and a B.B.A. in public accounting from Providence College. Prior to entering academia, he was a management consulting partner at BDO Seidman, LLP in New York City. His research and teaching specialties focus on social and behavioral accounting issues that impact the public interest. He has won the Innovation in Teaching Award at the AAA Annual Symposium on Ethics Research in Accounting and the Best Research Paper award at the AAA Annual Workshop of the Strategic and Emerging Technologies (SET) Section. Last year, Michael won the Teaching Innovation Award of the Providence College School of Business. And, in 2012, he delivered a lunch address at the 2013 Midyear Meeting of the Public Interest Section in regard to a Libor analysis that he and his co-authors published in The Journal of Banking & Finance. Michael’s sustainability case Save the Blue Frog provided the content of his SET Workshop award. He is a member of CIMA’s Research Advisory Group, a member of the NYSSCPA Sustainability Committee, and the co-founder of the RISCPA’s Sustainable Value Committee. He will be speaking at a pair of sessions at the Sustainability Investment Leadership Council’s (SILC) 2016 conference “Measuring the Future of Sustainability.”

Richard Kravitz, Editor in Chief, CPA Journal, Managing Director of Publishing and Content, New York State Society of CPAs  
Luncheon Speaker  
Friday, April 1, 2016, 12:00 pm–1:30 pm

Richard H. Kravitz is currently Editor in Chief of the CPA Journal and Managing Director of Publishing and Content for the New York State Society of CPA’s. He is former Executive Vice President of Wolters Kluwer Law and Business [Kluwer Law International, The Hague], [Aspen Legal Education, Cambridge], Senior Vice President and Group Publisher of Aspen Publishers, and former President of Panel Publishers/Wolters Kluwer. He is a former member of the Board of Editors/contributor to the Financial Fraud Law Report [Lexis]. He is a recipient of the New York State Society of CPAs Max Block Distinguished Article Award, winner of Eddie and Ozzie Editorial and Design Awards, first place recipient of the Literary Marketplace Award and recent finalist in the 2015 FOLIO Magazine Awards for “excellence in journalism” at the CPA Journal. Rick is a CPA with an M.B.A. from New York University Stern [honors]. He is a member of the AICPA, NYSSCPA, and the American Accounting Association. He is a Fellow of the American Board of Forensic Accounting and the American Society of Pension Professionals and Actuaries. He holds a Coast Guard captain’s license and is a member of the U.S. Coast Guard Auxiliary. At Deloitte Touche, he was a staff auditor.
Edward D. Kleinbard is the Ivadelle and Theodore Johnson Professor of Law and Business at the University of Southern California's Gould School of Law, and a Fellow at The Century Foundation. He is the author of a book, “We Are Better Than That: How Government Should Spend Our Money,” published in October 2014 by Oxford University Press. In reviewing the book, Pulitzer prize-winning journalist David Cay Johnston described it as “a masterpiece of tax, fiscal, and economic policy.” Professor Kleinbard joined University of Southern California Law in 2009. Before joining USC Law, Professor Kleinbard served as Chief of Staff of the U.S. Congress’s Joint Committee on Taxation. The JCT Staff are the nonpartisan tax resource to Congress, helping legislators to formulate legislation, writing analyses of legislative proposals or tax issues of interest to the Congress, and estimating the revenue consequences of legislative proposals.

Professor Kleinbard’s work focuses on political economy issues (in particular, the intersection of fiscal policy and national values), international corporate tax issues, and the taxation of capital income. Professor Kleinbard’s recent papers include Why Corporate Tax Reform Can Happen (Tax Notes), “Competitiveness” Has Nothing to Do With It (Tax Notes), Stateless Income (Florida Tax Review), The Lessons of Stateless Income (Tax Law Review), Through a Latte Darkly: Starbucks’s Stateless Income Planning (Tax Notes), The Better Base Case (Tax Notes), Herman Cain’s 9-9-9 Plan (Tax Notes), and Tax Expenditure Framework Legislation (National Tax Journal). Professor Kleinbard has testified before the Congress on tax policy matters, and has written opinion pieces for Wall Street Journal, The New York Times, the Huffington Post, CNN.com, and other media outlets.

Prior to his appointment to the Staff of the Joint Committee on Taxation, Professor Kleinbard was for over 20 years a partner in the New York office of Cleary Gottlieb Steen & Hamilton LLP. Professor Kleinbard received his J.D. from Yale Law School, and his M.A. in History and B.A. in Medieval and Renaissance Studies from Brown University. For more information about the book and Professor Kleinbard’s scholarship, please visit http://kleinbard.usc.edu.
Audrey Gramling, Council Chair, American Accounting Association
Luncheon Speaker
Saturday, April 2, 2016, 12:00 pm–1:15 pm

Audrey Gramling is the Council Chair (2015–16) at the American Accounting Association. In July 2014, she began serving as the Accounting Department Chair and Professor at Colorado State University. Previously, she held the Treece Endowed Chair and was Accounting Department Professor and Chair at Bellarmine University, and has been on the accounting faculty at Kennesaw State University, Georgia State University, Wake Forest University, and University of Illinois at Urbana–Champaign. Gramling’s research investigates both internal and external auditing issues, with a focus on decision behavior of auditors, external auditor independence, internal control reporting, and other factors affecting the market for audit and assurance services. Prior to earning her Ph.D. at The University of Arizona, Gramling worked as an external auditor at a predecessor firm of Deloitte and as an internal auditor at Georgia Institute of Technology. She has also served a one-year appointment as an Academic Accounting Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission. She is the Past-President of the Auditing Section of the American Accounting Association and has served in an advisory role to the Committee of Sponsoring Organizations (COSO).
The purpose of the Consortium is to stimulate students’ and early scholars’ awareness of public interest research in accounting by providing a forum for discussion and opportunities for networking with other Ph.D. students and new scholars interested in public interest issues in accounting and auditing.

The Public Interest Section expresses its appreciation to those who have helped to develop the Consortium program.

Director of the Consortium ......................................... Dana Wallace, University of Central Florida
Consortium Speakers.........................................................Mary Curtis, University of North Texas
Jonathan Grier, Miami University
Amy Hageman, Kansas State University

Doctoral/Early Scholar Consortium
Friday, April 1, 2016

7:30 am–8:00 am  Breakfast
Park 3-5

8:00 am–11:45 am  Doctoral/Early Scholar Consortium
Park 3-5
Accounting - 3.5 CH

8:00 am–8:45 am  Speaker: Jonathan Grier
8:45 am–9:00 am  Break
9:00 am–9:45 am  Speaker: Amy Hageman
9:45 am–10:00 am  Break
10:00 am–10:45 am  Speaker: Mary Curtis
10:45 am–11:00 am  Break
11:00 am–11:45 am  Panel on Career Advice

12:00 pm–1:30 pm  Lunch
New England
2016 Conference of the Public Interest Section
Friday, April 1, 2016

7:00 am–5:00 pm  Registration
Park Avenue Foyer

12:00 pm–1:30 pm  Lunch
New England
Accounting - 1.0 CH
Discussion of Sustainability Assurance Initiatives
Speakers: Michael Kraten, Associate Professor, Providence College
Richard Kravitz, New York Society of CPAs

1:45 pm–3:45 pm  Paper Session 1: Critical/Institutional Research
Park 3-5
Regulatory Ethics - 2.0 CH
Moderator: Pamela Roush, University of Central Florida
“Sustainability” Reported and “Sustainability” Received: Disparate Narratives
Marianne Bradford, North Carolina State University
Julia B. Earp, North Carolina State University
Paul F. Williams, North Carolina State University
Discussant: Brian Shapiro, University of St. Thomas

Duality in the Profession/State Relationship: Interactive Institutional Change in Ethics Codes
Timothy J. Fogarty, Case Western Reserve University
John T. Rigsby, Mississippi State University
Discussant: Sue Ravenscroft, Iowa State University

Exploring the Ideological Foundations of the Accounting Entity Concept
Louella Moore, Washburn University
Discussant: Richard Sathe, University of St. Thomas

The Evolution of Bank Accounting during Financial Crises: A Comparison of Developing Country Crises with the United States Subprime Crisis
Alejandro Hazera, University of Rhode Island
Carmen Quirvan, University of Rhode Island
Salvador Marin Hernandez, University of Murcia
Anis Triki, University of Rhode Island
Discussant: Jeffrey Reinking, University of Central Florida

3:45 pm–4:15 pm  Break
Park Avenue Foyer
Friday, April 1, 2016 (continued)

4:15 pm–6:00 pm  Paper Session 2: Labor Issues
Park 3-5
Accounting - 2.0 CH
Moderator: Amy Hageman, Kansas State University

Legitimacy Loss Contagion and Its Effects on Innocent Organizations: An Examination of Disclosure Behavior in Response to the Enron/Andersen Crisis
Kimberly A. Zahller, University of Colorado Colorado Springs
Robin W. Roberts, University of Central Florida
Discussant: Cynthia Krom, Franklin and Marshall College

Disclosure Strategies and Investor Reactions to Downsizing Announcements: A Legitimacy Perspective
Emmanuelle Negre, University of Montpellier
Marie-Anne Verdier, University of Toulouse
Charles H. Cho, ESSEC Business School
Discussant: Amy Hageman, Kansas State University

Managers’ Responses to Political Costs: An Examination of the Relationship between Narrative Impression Management and Earnings Management during Workforce Reductions
Jennifer Boutant, University of Toulouse
Marie-Anne Verdier, University of Toulouse
Discussant: Robin Roberts, University of Central Florida

Determinants of Distribution Decisions by Non-vested Employees: Does Employer’s Pension Funding Matter?
Julia Davidyan, University of Wisconsin–Whitewater
Discussant: Maureen Frances Mascha, Purdue University Calumet

6:15 pm–7:30 pm  Reception and Research Forum
The Conservatory
Accounting - 1.5 CH

Table 1:

Determinants of Delay in Adopting the 2013 COSO Integrated Framework
Noel Addy, Mississippi State University
Nathan Berglund, Mississippi State University

Accounting Standards Enforcement in an International Setting: Testing the Impact of Cultural, Religious, Political, and Legal Environment on National Regulatory Efforts
Gary Kleinman, Montclair State University
Betsy Lin, Montclair State University
Rebecca Bloch, Fairfield University
Table 2:
The Myth of Protecting the Public Interest: The Case of the Missing Mandate in Federal Securities Laws
Wm. Dennis Huber, Capella University

How the Fifth Year Is Becoming the Minus-1 Year: What It Means for the Accountancy Profession and the Public Interest
Richard S. Sathe, University of St. Thomas

Table 3:
Becoming What You Pretend to Be: Large Accounting Firm Advertising and the Death of Professionalism
Timothy J. Fogarty, Case Western Reserve University
Vaughan Radcliffe, Western University
Brian P. Shapiro, University of St. Thomas

A Highlight on the Possible Risk Associated with the One-Partner Audit Team Scenario
Khalid Aledem, King Saud University

Table 4:
Quality of Service in the Public Sector: The Role of Incentive Systems
Kazeem Akinyele, University of Central Florida
Vicky Arnold, University of Central Florida
Kristina Demek, University of Central Florida
Yu Tian, University of Central Florida.

The U.S. National Debt, Federal Budgeting, and the Importance of Accounting Principles
Robert Allen, The University of Utah
Patrick Kelly, Providence College

Table 5:
The Impact of Linguistic Style in Management Discussion and Analysis on Stock Return Volatility
Mohamed M. Talaib, Lincoln University

The Effects of Tournament Incentive Contracts and Relative Performance Feedback on Task Effort, Learning Effort, and Performance
George Lee, Simon Frasier University
Saturday, April 2, 2016

7:00 am–5:00 pm
Registration
Park Avenue Foyer

7:30 am–8:15 am
Breakfast
New England

8:30 am–10:00 am
General Session 1: Federal Deficit
Accounting (Governmental) - 1.5 CH
Speaker: Edward Kleinbard, University of Southern California
Facilitators: Sue Ravenscroft, Iowa State University
Paul F. Williams, North Carolina State University
Park 3-5

10:00 am–10:30 am
Break
Park Avenue Foyer

10:30 am–12:00 pm
Paper Session 3: Corporate Social Responsibility
Accounting - 1.5 CH
Moderator: Noel Addy, Mississippi State University

Increasing the Relevance of Corporate Social Responsibility Reporting through Reporting Enhancements and Stakeholder-Centric Assurance
Jonathan H. Grenier, Miami University
Brian Ballou, Miami University
James Bierstaker, Villanova University
Dan L. Heitger, Miami University
Discussant: Wioleta Olczak, University of Central Florida

Annual Financial and Sustainability Reporting: Existence and/or Persistence of Information Consistency
Maureen Frances Mascha, Purdue University Calumet
Cathleen L. Miller, University of Michigan–Flint
Discussant: Pat Kelly, Providence College

Dual Class Shares and Corporate Social Responsibility
Lois Mahoney, Eastern Michigan University
Linda Thorne, York University
Discussant: Dana Wallace, University of Central Florida
Park 3-5

12:00 pm–1:15 pm
Lunch
New England

At the Crossroads—Centennial Reflections and the Future of the AAA
Speaker: Audrey Gramling, American Accounting Association Council Chair

1:30 pm–3:00 pm
Paper Session 4: Critical Accounting Theory
Regulatory Ethics - 1.5 CH
Moderator: Charlie Cullinan, Bryant University
Park 3-5
Clinton Free, UNSW Australia  
Martin Persson, Western University  
Vaughan S. Radcliffe, Western University  
Mitchell J. Stein, Western University  
Discussant: Lisa Baudot, University of Central Florida

Debunking the Myth of Shareholder Ownership of Companies: Some Implications for Corporate Governance and Financial Reporting  
Prem Sikka, University of Essex  
John Stittle, University of Essex  
Discussant: Paul Williams, North Carolina State University

A Phenomenological Study of the Impact of FASB/PCC Changes on Small and Medium Private Companies  
Swarooparani Hurli, Indiana University–Purdue University Columbus  
Yibing Wang, Indiana University–Purdue University Columbus  
Larita Killian, Indiana University–Purdue University Columbus  
Discussant: Alejandro Hazera, University of Rhode Island

3:00 pm–3:30 pm  
Break  
Park Avenue Foyer

3:30 pm–5:00 pm  
Paper Session 5: Healthcare and Accountability  
Accounting - 1.5 CH  
Moderator: Nadra Pencle, University of Central Florida

“Power Tends to Corrupt and Absolute Power Corrupts Absolutely”: A Tale of Auditor Corruption  
Jared Koreff, University of Central Florida  
Steve Sutton, University of Central Florida  
Discussant: Prem Sikka, University of Essex

Evaluating the Effectiveness of Government Mandated Performance Management Systems: A Field Experiment  
Fabienne Miller, Worcester Polytechnic Institute  
Justin Wang, Worcester Polytechnic Institute  
Discussant: Kazeem Akinyele, University of Central Florida

Healthcare Quality and Hospital Financial Performance: Exploring the Role of Ownership and Locality  
Jindan Zhang, The University of Toledo  
Amal Said, The University of Toledo  
Discussant: Jared Koreff, University of Central Florida

5:15 pm–6:30 pm  
Closing Reception  
New England
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<th>Doctoral/Early Scholar Consortium Attendees</th>
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<tr>
<td>Kazeem O. Akinyele</td>
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<td>Mohamed M. Tailab</td>
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<td>Denis Ursov</td>
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<td>Dana M. Wallace</td>
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<td>Jindan Zhang</td>
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## Meeting Registrants

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<thead>
<tr>
<th>Name</th>
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Future AAA Annual Meetings

August 6-10, 2016
New York, New York

August 5-9, 2017
San Diego, California

August 4-8, 2018
National Harbor, Maryland

Other AAA Meetings

April 7, 2016-April 9, 2016
Ohio Region Meeting
Cleveland, Ohio

April 14, 2016-April 16, 2016
Southeast Region Meeting
Atlanta, Georgia

May 5, 2016-May 7, 2016
Western Region Meeting
Seattle, Washington

May 19, 2016-May 21, 2016
Mid-Atlantic Region Meeting
Morgantown, West Virginia

June 28, 2016-June 30, 2016
Audit Educators’ Bootcamp
Chicago, Illinois

September 15, 2016-September 16, 2016
Accounting IS Big Data Conference
San Francisco, California

September 23, 2016-September 24, 2016
Management Accounting Section
Teaching Case Conference
San Antonio, Texas

October 6, 2016-October 8, 2016
Northeast Region Meeting
Boston, Massachusetts

October 6, 2016-October 8, 2016
Accounting, Behavior and Organizations
Section Research Conference and Doctoral Consortium
Albuquerque, New Mexico

October 20, 2016-October 22, 2016
Midwest Region Meeting
Chicago, Illinois

October 28, 2016-October 30, 2016
Diversity Section Meeting
Coral Gables, Florida