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In looking back on my year as president of the ABO, I am thinking of the Past, the Present and the Future.

### **The Past**

When I started in this position, I stated my goal as follows:

My goal for this year is not just to get more members to join the ABO section. My goal is to make the section even stronger and serve the members better, and to nurture the great personal connections and great network within the section.

I failed! I hate to admit it, but there is no way around it. While my goal was not just to grow the section, the section went ahead and grew anyway. As of January we had 1063 active members. That is the highest active member count in January for past four years (as far back as I have numbers). Oh well. I guess I can live with failure.

However, I think we accomplished the second part of the goal statement. Probably the largest way the section “serves the members” and “nurtures personal connections” is through the Annual ABO Section Conference. We had over 124 members attend this year’s conference in Philadelphia. This is compared to 57, 78, 72, and 90 in the previous four years respectively! It took a collective effort to make this happen and I want to thank all that worked on or attended the conference. Did I mention that we had over 124 members attend the meeting?

Seriously, the section is growing, the conference is exploding, and the section is as well off financially as it ever has been. We are looking back on a great year.

### **The Present**

Two items are currently outstanding. The first is the call for nominees for the ABO Section Outstanding Dissertation Award. The second is for the call for nominees for the ABO Notable Contribution Award.

Both of these awards are given out at the Research Conference in October. Calls for both of these are included in this newsletter. Please take a moment and nominate someone for these awards.

### **The Future**

#### 2008 Annual Meeting

Bill Pasewark and Steve Buchheit have constructed 19 ABO concurrent sessions for the annual meeting in Anaheim on August 3-6. Paper acceptances for this meeting should have gone out at the end of March. Please thank them when you see them running from session to session frantically checking on things at the meeting.

#### 2008 ABO Section Conference

Jean Bedard is off and running in creating next year's ABO Section Conference in Providence, RI on October 9-11. In addition, Laureen Maines is putting together the doctoral consortium. These meetings keep getting better every year. I am sure that Jean and Laureen will surpass the success of this year's meetings. (Did I mention that we had over 124 members attend...?)

#### New President

Rich Houston is the President-Elect of the section. He is currently filling the officer and chair positions for next year. Please consider serving if Rich contacts you. You will find it very rewarding.

#### New BRIA Editor

As you already know, Theresa Libby is the new editor of BRIA. She has already established a new editorial board. Theresa faces the formidable task of taking the journal from an annual to a bi-annual publication. Please support Theresa as she tackles this new position.

Well that is a look at the past, present and future. Since this is my last letter, I just want to thank everyone who has made this job a true pleasure. I really appreciate everyone's willingness to serve, adapt, and step up to the plate when things need to get done. That is what makes this section great.

Sincerely,

Sean A. Peffer  
2007-2008 ABO President

P.S. Did I mention that we had over 124.....?



## Comments from the Editor



OR



Are you a member of the ABO Section, or are you an **active** member of the ABO Section? The difference is tremendous. The Spring ABO Reporter includes two links to information for members to "Get Involved!" The information provided regarding ABO Standing Committees and Officers is simply copied from the bylaws (Available on ABO website - see below).

When I was a brand new faculty member, I was fortunate enough to have a mentor who was an active section member (ATA Section). She encouraged me to get involved in AAA Section(s) and guided / advised me regarding the type of involvement (e.g. time commitment required and required experience for various positions).

If you want some guidance or information, contact any ABO officer or committee chairperson. Contact information for each is provided under Section Information – Officers on the ABO website, at: <http://aaahq.org/abo/abo.htm>

Finally, attend the ABO activities at the AAA meeting in August and the ABO Research Conference in October. And, do not just attend; get involved by submitting or reviewing a paper. Heck, the moderator's name is published in the schedule and that person simply introduces the papers and researchers.

Cindy Blanthorne, Editor  
[blanthorne@uri.edu](mailto:blanthorne@uri.edu)



## **Get Involved!**

### **Consider volunteering to serve on a committee.**

#### **Description of ABO Standing Committees**

The following committees shall operate each year. The President shall be responsible for appointing committee chairpersons as necessary and assuring the committee charge is observed. Committee chairpersons shall provide a report on their activities at a regularly scheduled Section meeting.

1. **The Nominating Committee:** The Nominating Committee shall consist of the immediate past president, who will chair the Committee, and four non-officer members of the Section who have two year alternating terms. Two Section members, selected by the Executive Board, will be nominated at the Annual Business Meeting each year. Membership on the Nominating Committee will be verified by a majority vote of those present at the Annual Business Meeting. The Nominating Committee's duties shall be to prepare a slate of candidates for the positions of President-elect, Secretary-Treasurer, and Vice President. The Secretary-Treasurer and Vice President nomination processes should be staggered and alternate every other year. The Committee shall solicit nominees from the membership in the Fall newsletter. The slate shall include at least two nominees for each position. In addition, individuals will be added to the slate if ten or more members of the Section sign a petition and present it to the Nominating Committee by the end of the calendar year. All nominees must be members in good standing and be willing to serve if elected. Election will be by ballot, distributed in the Spring.
2. **The Publications Committee:** The Publications Committee shall consist of a Chair appointed by the President and three members. The members shall have three year staggered terms so that the President will also appoint one new Committee member each year. In addition, all Section editors will be ex officio, non-voting members of the Committee. The charge to the Publications Committee is to recommend to the Executive Board and President changes in policy issues associated with all section publications. In addition, the Committee recommends to the President and Executive Board, incoming editors of Section publications.
3. **The Annual Program Committee:** The Annual Program Committee shall consist of a Chair and a Co-Chair appointed by the President-elect. The Co-Chair will then assume the duties of Chair in the following year. The charge to the committee is to represent the Section on the AAA Annual Program Committee and undertake necessary activities to prepare for Section activities at the AAA Annual Meeting.
4. **The Regional Coordinators Committee:** The Vice President (Regions) will chair this Committee. Members shall be the ABO Section AAA Regional Coordinators and International Coordinators. The Committee charge is to coordinate and report on Section activities in all AAA Regions and Internationally.
5. **The ABO Research Conference Committee:** The Section President shall appoint a Committee to, if feasible, design and implement an ABO Research Conference. The Chair(s) of the Committee shall be the Research Conference Director(s). The Committee shall consist of two to five members and the charge to the Committee is: 1) to present a budget for the Research Conference to the Board, 2) plan and implement the Research Conference by working through the AAA office, and 3) provide a follow-up report to the membership about the outcome of the Conference.
6. **The ABO Awards Committee:** The Section President shall appoint a Committee to choose the annual Doctoral Dissertation Award and, when appropriate, the ABO Notable Contributions Award. Other awards as approved by the Officers with advice from the Executive Board shall also be administered by the Awards Committee.



**Get Involved!**  
**Consider running for an ABO office.**  
**Description: Officers and Duties of Officers**

The ABO Section Officers shall consist of the President, President-elect, immediate Past President, Vice President (Regions), and Secretary-Treasurer. The Officers' duties shall include approval of the budget proposed by the President and Secretary-Treasurer each year, establishing financial policies of the section and acting as the ABO Executive Committee on all ABO Section business in advising the President between meetings of the full Executive Board.

1. **President:** The President shall serve a one-year term. Duties of the President include:
  - a. To direct the affairs and activities of the ABO Section and carry out the programs formulated for the members with advice from the Executive Board.
  - b. To prepare an annual budget with the help of the Secretary-Treasurer and the advice of the Executive Board and majority approval of the Section Officers.
  - c. To authorize expenditures beyond those in the approved budget for amounts within limits established by the Officers on a yearly basis.
  - d. To preside at the Section's meetings and at the meetings of the Executive Board.
  - e. To coordinate with the AAA President regarding the Section's activities.
  - f. To make committee appointments and specify ad hoc committee charges during the term of office with the advice of the Executive Board and within the confines of the approved budget.
  - g. To serve as the liaison to the AAA as a member of Council and by attending meetings of Section Presidents.
  
2. **President-elect:** The President-elect shall serve a one-year term and upon its completion shall automatically serve as President for one year. The duties of the President-elect include the following:
  - a. To assume the duties of the President in the event the President is unable to serve.
  - b. To perform whatever duties the President might assign.
  - c. To report preliminary action plans and committee activities with related charges and supporting budgets for the coming year to the Executive Board for advice.
  - d. To attend the AAA Council meeting.
  
3. **Immediate Past President:** The Immediate Past President shall have the following duties:
  - a. To help maintain continuity in the transition for the President-elect to President.
  - b. To Chair the Nominating Committee.
  - c. To perform other duties as may be assigned.

4. **Vice President (Regions):** The Vice President (Regions) shall be elected for a two year term and the duties shall include:
  - a. To work with Regional Coordinators to develop, promote, and implement ABO activities and programs with the AAA Regions.
  - b. To preside over a planning meeting of Regional Coordinators Committee at the AAA Annual Meeting.
  - c. To perform other duties as assigned by the President.
  - d. To report to the Executive Board regarding regional activities.
  
5. **Secretary-Treasurer:** The Secretary-Treasurer shall be elected for a two year term and the duties shall include:
  - a. To create and archive the records, minutes of the Board and Section meetings, and documented procedures.
  - b. To coordinate, with the AAA administrative office, the distribution and tabulation of the election ballots.
  - c. To provide assistance and guidance for the dissemination of information to members (such as through newsletters, web pages, and bulletins).
  - d. To authorize disbursement of the Section's funds, individually or jointly with the President, beyond those in the approved budget for amounts within limits established by the Officers on a yearly basis.
  - e. To report to the Executive Board and membership the financial activities of the Section.



## Get Involved! Participate in the 2008 Research Conference.

To all ABO Members,

The 2008 ABO Research Conference will be held in Providence, Rhode Island, on October 9-11, 2008. The meeting headquarters is the Providence Marriott Downtown near the State Capitol building, an easy walk to shops, restaurants and theaters of the city center, the lovely Benefit Street area, and College Hill (with Brown University and the Rhode Island School of Design). For more Providence information, please visit: <http://www.providenceri.com/>. You may find the Arts & Entertainment – especially the amazing photo gallery – and Vacation & Traveling links particularly useful. In anticipation of high demand for the conference, we were able to secure a larger block of rooms than was available for last's year conference. However, we encourage all colleagues to reserve their room early.

All paper submissions should be made electronically. Please email all submissions to the conference chairs, Jean Bedard and Jay Thibodeau ([GA\\_ABO\\_Conference2008@bentley.edu](mailto:GA_ABO_Conference2008@bentley.edu)). The deadline for submissions is **JUNE 30, 2008**. The manuscript should be submitted in Word format with all author identification removed from the document. A separate file should contain the paper's title, along with authors' names, institution affiliation, and contact information. For field surveys or experiments, please submit the data collection instrument. At the time of submission, papers should not have been accepted for publication. Papers should follow the style guidelines for American Accounting Association publications. The submission fee is \$25.00 (no fee for doctoral students). Send the submission fee to:

Jay C. Thibodeau  
Department of Accountancy  
Bentley College  
175 Forest St.  
Waltham, MA 02452

Selection of conference papers will be announced by August 22, 2008. In addition to the usual paper sessions, panels, research forum and doctoral consortium, this year we will add a Best Paper Award, to be chosen by conference organizers based on reviews of submitted papers. In addition, consistent with last year, we are pleased to include an Emerging Scholars session at the conference. This session will showcase the work of new scholars while providing them with detailed constructive feedback on their papers through the assignment of senior discussants. Faculty who have graduated within the past three years and doctoral students are encouraged to submit their work to this session. Please include a note with your submission to indicate "emerging scholars" submission. Submissions to the Emerging Scholars session will also be considered for inclusion in regular conference research sessions.

At this time, we are also interested in identifying volunteers for the conference process, including reviewers, discussants and moderators. If you are interested in volunteering for one of these roles, please email us as soon as possible at: [GA\\_ABO\\_Conference2008@bentley.edu](mailto:GA_ABO_Conference2008@bentley.edu). Watch the ABO website ([www.aaahq.org/abo/](http://www.aaahq.org/abo/)) for further details on the conference.

Yours truly,

Jean C. Bedard and Jay C. Thibodeau - Conference Chairs



## 2008 ABO Working Papers Series

By John T. Rigsby, School of Accountancy  
Mississippi State University

I would like to thank all of the contributors to this year's working papers series. Your response has been outstanding.

Please contact me by e-mail at [jrigsby@cobilan.msstate.edu](mailto:jrigsby@cobilan.msstate.edu) if you see any errors in the working papers and I will get them corrected.

### Bentley College

- Earley, Christine, Vicky B. Hoffman (University of Pittsburgh), and Jennifer R. Joe (Georgia State University). "How Management's Classifications Influence Auditors' Sarbanes-Oxley Internal Control Judgments." [cearley@bentley.edu](mailto:cearley@bentley.edu)

### Boston College

- Cohen, Jeffrey, Ganesh Krishnamoorthy (Northeastern University), and Arnie Wright (Northeastern University). "Auditors Experiences of Corporate Governance in the Post-Sarbanes Oxley Era." [cohen@bc.edu](mailto:cohen@bc.edu)
- Cohen, Jeffrey, Ganesh Krishnamoorthy (Northeastern University), and Arnie Wright (Northeastern University). "Form vs. Substance: The Implications for Auditing Practice and Research of Alternative Perspectives on Corporate Governance." [cohen@bc.edu](mailto:cohen@bc.edu)
- Cohen, Jeffrey, Ganesh Krishnamoorthy (Northeastern University), and Arnie Wright (Northeastern University). "Waste is Our Business, Inc: The Importance of Nonfinancial Information in the Audit Process." [cohen@bc.edu](mailto:cohen@bc.edu)
- Cohen, Jeffrey, Janne Chung (York University), Gary Monroe (Australian National University). "The Effect of Moods on Auditors' Inventory Valuation Decisions." [cohen@bc.edu](mailto:cohen@bc.edu)
- Cohen, Jeffrey, and Lori Holder-Webb (Simmons College). "The Supply of Corporate Social Responsibility Disclosure among US Firms." [cohen@bc.edu](mailto:cohen@bc.edu)

- Cohen, Jeffrey, Nonna Martinov-Bennie (Sydney University), and Roger Simnett (University of New South Wales). "The Effect of CFO Background on Auditor Independence in the Post-Enron Environment." [cohen@bc.edu](mailto:cohen@bc.edu)

### **Cornell University**

- Bloomfield, R.J., W.B. Taylor (Emory University), and F.H. Zhou (The University of Illinois at Urbana-Champaign). "Short-term Momentum and Long-term Reversal: An Experimental Investigation." [wtaylor@emory.edu](mailto:wtaylor@emory.edu)

### **Emory University**

- Kadous, Kathryn, Molly Mercer (Arizona State University), and Jane Thayer (Emory University). "Safety in Numbers: The Effects of Forecast Accuracy and Forecast Boldness in Financial Analysts' Credibility with Investors." [kkadous@emory.edu](mailto:kkadous@emory.edu)
- Taylor, W.B. and R. Bloomfield (Cornell University). "Principles, Conformity, and Controls." [wtaylor@emory.edu](mailto:wtaylor@emory.edu)
- Taylor, W. B. "The Balanced Scorecard as a Strategy-Evaluation Tool: The Effects of Responsibility and Causal-Chain Focus." [wtaylor@emory.edu](mailto:wtaylor@emory.edu)

### **Fairfield University**

- Massey, Dawn W., and Joan Van Hise. "A Contribution to Accounting Ethics Education in the 21<sup>st</sup> Century: Developing and Assessing a Theoretically Sound Course." [dmassey@mail.fairfield.edu](mailto:dmassey@mail.fairfield.edu)

### **Kentucky State University**

- Ricciardi, Victor. "The Financial Psychology of Worry and Women." [Victor.ricciardi@kysu.edu](mailto:Victor.ricciardi@kysu.edu)

### **La Salle University**

- Borkowski, Susan. "Com-PATA-bility Twenty-five Years Later (Part II): PATA, SOX, and the Transfer Pricing Practices of Transnational Corporations." [borkowsk@lasalle.edu](mailto:borkowsk@lasalle.edu)

### **Louisiana Tech University**

- Drake, Andrea, Susan Haka (Michigan State University), Michelle Lau (Michigan State University), and Fabienne Miller (Worcester Polytechnic Institute). "The Impact of Accounting Contextual Variables on Negotiator's Perceived Risk, Trusting Behavior, and Negotiation Outcomes." [fabienne@WPI.edu](mailto:fabienne@WPI.edu)

### **Monash University**

- Moroney, Robyn, and Peter Carey. "Industry versus Task-Based Experience and Auditor Performance." [robyn.moroney@buseco.monash.edu.au](mailto:robyn.moroney@buseco.monash.edu.au)

### **North Carolina State University**

- Brazel, Joseph, Tina Carpenter (University of Georgia), and Greg Jenkins (Virginia Tech). "Auditors' Use of Brainstorming in the Consideration of Fraud: Evidence from the Field." [joe\\_brazel@ncsu.edu](mailto:joe_brazel@ncsu.edu)

- Brazel, Joseph, Christopher Agoglia (Drexel University), and Richard Hatfield (University of Alabama). "The Effects of Audit Review Format on Review Team Judgments." [joe\\_brazel@ncsu.edu](mailto:joe_brazel@ncsu.edu)
- Brazel, Joseph, Christopher Agoglia (Drexel University), Richard Hatfield (University of Alabama), and Scott Jackson (University of South Carolina). "The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format." [joe\\_brazel@ncsu.edu](mailto:joe_brazel@ncsu.edu)

#### **Texas A & M University-Corpus Christi**

- Chambers, Valrie, Paul Cameron, and Greg Black. "A Model of Cheating Behavior Among University Business Students." [valrie.chambers@tamucc.edu](mailto:valrie.chambers@tamucc.edu)
- Chambers, Valrie, and Marilyn Spencer. "Does Changing the Timing of a Yearly Individual Tax Refund Change the Amount Spend vs. Invested?" [valrie.chambers@tamucc.edu](mailto:valrie.chambers@tamucc.edu)
- Chambers, Valrie, and Marilyn Spencer. "Do Taxpayers Spend Refunds the Way Government Wants Them to?" [valrie.chambers@tamucc.edu](mailto:valrie.chambers@tamucc.edu)
- Sherman, W. Scott, and Valrie Chambers. "SOX Signals to Shareholders: Potential Managerial Reactions to the Sarbanes-Oxley Act of 2002." [ssherman@cob.tamucc.edu](mailto:ssherman@cob.tamucc.edu)

#### **University of Alberta**

- Pomeroy, Bradley. "Audit Committee Member Investigation of Significant Accounting Decisions." [pomeroy@ualberta.ca](mailto:pomeroy@ualberta.ca)

#### **University of Amsterdam**

- Maas, Victor, and Frank Hartmann (RSM Erasmus University). "Why Business Unit Controllers Engage in the Creation of Budget Slack: Involvement in Management, Social Pressure and Machiavellianism." [v.s.maas@uva.nl](mailto:v.s.maas@uva.nl)

#### **University of Central Florida**

- Hageman, Amy. "A Review of the Strengths and Weaknesses of Archival, Behavioral, and Qualitative Research Methods: Recognizing the Potential Benefits of Triangulation." [ahageman@bus.ucf.edu](mailto:ahageman@bus.ucf.edu)
- Hageman, Amy M., Vicky Arnold, and Steve G. Sutton. "Starving the Beast: Using Tax Policy and Governmental Budgeting to Drive Social Policy." [varnold@bus.ucf.edu](mailto:varnold@bus.ucf.edu)
- Hageman, Amy M., Vicky Arnold, and Steve G. Sutton. "The Use of Impression Management to Promote 'Starve the Beast' Policies." [varnold@bus.ucf.edu](mailto:varnold@bus.ucf.edu)

#### **University of Connecticut**

- McCall, Holli, Vicky Arnold (University of Central Florida), and Steve G. Sutton (University of Central Florida). "Use of Knowledge Management Systems and the Impact on Declarative Knowledge Acquisition." [varnold@bus.ucf.edu](mailto:varnold@bus.ucf.edu)

### **University of Georgia**

- Bamber, E. Michael, Tina D. Carpenter, and Jacqueline S. Hammersley. “The Influence of Documentation Specificity and Priming on Auditors’ Fraud Risk Assessments and Evidence Evaluation.” [jhammers@uga.edu](mailto:jhammers@uga.edu)

### **University of Göttingen**

- Arnold, Markus C., and Dominik Schreiber. “Audits, Reputation, and Repeated Interaction in a Capital Budgeting Setting.” [markus.arnold@wiwi.uni-goettingen.de](mailto:markus.arnold@wiwi.uni-goettingen.de)

### **University of Illinois at Urbana-Champaign**

- Grenier, Jonathan, Mark Peecher, and David Piercey (University of Massachusetts at Amherst). “Judging Auditor Negligence: De-biasing Interventions, Outcome Bias, and Reverse Outcome Bias.” [piercey@som.umass.edu](mailto:piercey@som.umass.edu)
- Peecher, Mark, David Pierce (University of Massachusetts at Amherst), Jay Rick (Illinois State University), and Richard Tubbs (University of Iowa). “Post-Intervention Distortion of Reviewer Judgment: Implications for the Audit Review Process.” [piercey@som.umass.edu](mailto:piercey@som.umass.edu)

### **University of North Carolina-Greensboro**

- Jones, III, Ambrose, Carolyn Strand Norman (Virginia Commonwealth University), and Benson Wier (Virginia Commonwealth University). “Antecedents and Consequences of Lifestyle Choice in Public Accounting.” [ambrose.jones.iii@uncg.edu](mailto:ambrose.jones.iii@uncg.edu)

### **University of Pittsburgh**

- Hoffman, Vicky B, and Mark F. Zimbelman (Brigham Young University). “The Effects of Strategic Reasoning and Brainstorming on the Nature of Audit Plans in Response to Fraud Risk.” [vickyh@katz.pitt.edu](mailto:vickyh@katz.pitt.edu)

### **University of South Florida**

- Kelton, Andrea S., and Robin R. Pennington (North Carolina State University). “An Examination of the Cognitive and Technological Effects of Electronic Financial Information on Investment Decisions.” [akelton@coba.usf.edu](mailto:akelton@coba.usf.edu)

### **University of Tampere, Finland**

- Kihn, Lili-Anne. “Top Management Styles in the Use of Multiple Controls—Empirical Evidence from Finland.” [lili.kihn@uta.fi](mailto:lili.kihn@uta.fi)

### **Worcester Polytechnic Institute**

- Miller, Fabienne. “Information Aggregation, Firm Strategy, and Investment Decision in Buyer-Supplier Relationships.” [fabienne@wpi.edu](mailto:fabienne@wpi.edu)

### **Xavier University**

- Mastilak, Christian. “Overhead Cost Pool Classification and Judgment Performance.” [mastilakc@xavier.edu](mailto:mastilakc@xavier.edu)



## Announcement: BRIA Editorial Change

Theresa Libby of Wilfrid Laurier University took over the editorship of Behavioral Research in Accounting (BRIA) on January 1, 2008. Papers in process before January 1, 2008, will continue to be handled by the former editor, Bryan Church ([bryan.church@mgt.gatech.edu](mailto:bryan.church@mgt.gatech.edu)). Papers submitted after January 1, 2008 should be submitted electronically (in Word) to Theresa Libby at [libby@wlu.ca](mailto:libby@wlu.ca).



## **Update from *Behavioral Research in Accounting***

*Bryan K. Church*

My term as editor officially ended December 31, 2007, though I am still handling in-process manuscripts. As I have learned from my predecessor, Steve Kaplan, my duties are likely to extend a couple of more years. So much for thinking I was done – well at least there won't be any new manuscripts. With that said, please continue to support the journal. I am very confident that Theresa Libby will do a wonderful job during her term as editor.

The second issue of 2008 should be available this fall. The papers that will appear are shown below.

- Empirical Tests of Audit Budget Dynamics  
Michael L. Ettredge, Jean C. Bedard and Karla M. Johnstone
- An Investigation of the Relation Between Tax Professionals, Tax Refunds, and Fees  
Richard C. Hatfield, Scott B. Jackson and Jennifer B. Kahle
- The Effects of Incomplete Personal Capability Knowledge and Overconfidence on Employment Contract Selection  
Troy A. Hyatt and Mark H. Taylor
- Behavioral Effects of Nonfinancial Performance Measures: The Role of Procedural Fairness  
Chong M. Lau and Antony Moser
- Performance Variability, Ambiguity Intolerance, and Balanced Scorecard-Based Performance Assessments  
Stephen L. Liedtka, Bryan K. Church, and Manash R. Ray
- The Effects of Moral Reasoning on Financial Reporting Decisions in a Post Sarbanes-Oxley Environment  
James J. Maroney and Roselie McDevitt



## 2008 ABO Notable (Lifetime) Contribution Award in Behavioral Accounting Literature

The ABO Section is accepting nominations for the 2008 ABO Notable Contribution Award in Behavioral Accounting Literature. The deadline for submitting nominations is May 31, 2008. The names of previous award winners are posted at the ABO website.

This is a **Lifetime Contribution Award** given to an individual who has contributed substantially to the theory and practice of behavioral accounting research during the individual's academic career. Examples of accomplishments of potential nominees include, but are not limited to:

1. relevant contribution to behavioral accounting research (including the results of systematic inquiries: theoretical and/or methodological into the broad field of accounting);
2. scholarly publications in the leading accounting, management, psychology, sociology and other behavioral accounting related disciplinary journals;
3. citation of work in the accounting, management, and social sciences indexes, abstracts and citations databases;
4. impact or potential impact on other research in the field of accounting, including but not limited to managerial, financial, auditing, and other subject areas; and
5. overall, distinguished achievement to merit the Notable (Lifetime) Contribution Award to behavioral accounting research and knowledge.

Please forward your nominations along with supporting documentation by e-mail to [sprinkle@indiana.edu](mailto:sprinkle@indiana.edu). To be considered for the 2008 ABO Section Notable (Lifetime) Contribution Award, all nominations must be accompanied with copies of the curriculum vitae of the nominees and detailed letters highlighting the contributions and the reasons for nominations. Self nominations are encouraged and are welcome.

The mailing address is:

Professor Geoff Sprinkle  
Chair, ABO Notable Contribution Award Committee  
Department of Accounting – Kelley School of Business  
Indiana University  
Bloomington, IN 47405  
Phone: (812) 855-3514  
Fax: (812) 855-4985  
Email: [sprinkle@indiana.edu](mailto:sprinkle@indiana.edu)



## ***Outstanding Dissertation Award***



The AAA Accounting, Behavior and Organizations Section is pleased to announce its 2008 Outstanding Dissertation Award competition. The purpose of this competition is to recognize outstanding dissertation research in a behavioral/organizations topic. An entry may be nominated by either the student who authored the dissertation or by one or more members of the student's dissertation committee. The entry may not be simultaneously submitted to dissertation competitions sponsored by other sections of the American Accounting Association. All entries must include a letter from the dissertation chairperson stating that the dissertation has been completed and accepted by the degree-granting institution during the calendar year 2007.

A working paper from the dissertation that meets the criteria for papers submitted to Behavioral Research in Accounting (refer to the latest issue for requirements related to length and other matters) should be sent to [ktowry@emory.edu](mailto:ktowry@emory.edu). All entries must be received by **May 31, 2008**. The award recipient will be notified by August 1, 2008.

Please send all materials by email to [ktowry@emory.edu](mailto:ktowry@emory.edu).

The mailing address is:

Kristy L. Towry  
Chair, ABO Awards Committee  
Goizueta Business School  
Emory University  
1300 Clifton Rd.  
Atlanta, GA 30322  
Phone: (404) 727-4895  
Fax: (404) 727-6313  
Email: [ktowry@emory.edu](mailto:ktowry@emory.edu)

More information is available on the AAA ABO Section website.



## Participant Pool for Online Research

I have found recruitment to be quite expensive and difficult, even for seemingly well-paying online experiments. Campus ads are ineffective, but referrals from faculty colleagues have brought a good response rate. Thus a cooperative effort among research colleagues to develop a pool of willing participants seems worthwhile.

With this in mind, I have established a sign-up page at <http://www.profbailey.com/recruiting/>. The contact data collected is currently very basic. Registrants are told that the list will be "available to selected faculty members who may offer you the opportunity to participate in paid studies. When you do receive such offers, they should demonstrate that the study has been approved by their university's institutional review board, and after seeing the disclosures you will be able to accept or decline without affecting your status on this list. ..."

I will make the latest list available to any ABO Section member who has referred, or promises to refer, students to the pool. Ultimately, I hope to transfer the list and its management to the ABO Section. As a result of inviting 185 people who had shown an interest in one of my experiments, three days later I have 62 people on the list. Here is some text that you might use as a basis to send a message to your students:

If you would like to participate in paid academic research projects conducted by my colleagues here and at other institutions, you may sign up at <http://www.profbailey.com/recruiting/> to receive offers. There is no obligation to accept any offers that you do receive, and any offers should be approved by the researcher's Institutional Review Board for the treatment of human participants. Details are at the website.

Thanks for your consideration, suggestions and support!

Charles Bailey  
The University of Memphis  
[cbailey2@memphis.edu](mailto:cbailey2@memphis.edu)



[This conference review is the translated version of an article, published in the German accounting journal "Zeitschrift für Controlling und Management"]

## **Current developments in behavioral accounting research Report of the ABO Research Conference 2007**

The Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association (AAA) held its annual research conference from 19th to 20th October in Philadelphia. The conference is a forum for all researchers who apply a behavioral perspective to accounting phenomena. The interest in behavioral topics has increased over the last few years and so has the number of conference participants. The number has more than doubled from 2004 (with 61 participants) to this year (137 participants).

In behavioral accounting research experiments are the most common research method. Accordingly, the Doctoral Colloquium prior to the conference dealt with the challenges and opportunities of this method. For each of the four main streams auditing, tax, financial and managerial, one Professor in this field of research gave specific advice. With respect to the three basic requirements for good research, namely relevant research questions, access to data and availability of researchers, the conclusions are as follows. Plenty of relevant research questions do exist. Data availability is limited; therefore closer cooperation with companies is necessary. The number of researchers is way below demand. The number of PhDs awarded in the US has decreased by 12 % from 1995 to 2005. At the same time, the demand is increasing. According to a study by the American Accounting Association and the Accounting Programs Leadership Group (APLG), the supply of new PhDs will meet only half of the demand. In auditing and tax, the situation is even more acute. There, only 23 % and 27% of the vacant academic positions will be filled with a PhD qualified professor. This is a serious threat especially to the less renowned institutions. A shortage of PhD qualified professors might endanger accreditation in some faculties. From the PhD students' perspective, the situation is promising. The scarcity has increased salaries. The Association to Advance Collegiate Schools of Business (AACSB) reports an average salary of \$118.500 for a nine-month academic contract at an AACSB accredited institution.

The general PhD shortage probably inspired Sean A. Pfeffer (University of Kentucky, Chair of the ABO) to emphasize the 57 PhD student participants in his inaugural address. Given the described dearth of accounting PhDs, this number is quite impressive.

The scientific talks were arranged in parallel sessions. Most of the presentations dealt with accounting, some with auditing and one with tax. One session in the field of accounting dealt with the effects of different accounting disclosures on analysts and investors. Another one focused on organizational learning and performance. A third one addressed managers' decision making. In auditing, the effect of

organizational justice on whistle-blowing was discussed in one session, for example. The presentations concerning tax paid attention to ethical issues.

This year's "ABO Lifetime Contribution Award" was granted to Mark Dirsmith, Deloitte Professor of Accounting at Penn State's Smeal College of Business. He is author of more than 100 publications, including three monographs and more than 70 articles in journals from the field of accounting, institutional economics, organizational theory, public administration, health care administration, sociology, and strategic management. David Piercey, University of Massachusetts Amherst, received the "Outstanding Dissertation Award" for his work on "Audit Documentation Requirements, Word-Smithing, and Verbal (vs. Numerical) Audit Risk Assessment".

The editor's panel aimed to give recommendations concerning research methods and under researched areas.\* Vicky Arnold (University of Central Florida, editor of "*Advances in Accounting Behavioral Research*") appealed to the researchers' community to prioritize scientific rigor over publication concerns. For example, many researchers hand in all the analyzed questions of a survey instrument—but not the complete instrument. However, the unused parts of the instruments would often increase the reviewers' ability to assess the empirical study.

Steven E. Kaplan (Arizona State University, former editor of "*Behavioral Research in Accounting*") stressed the importance of expanding research on ethical aspects in Accounting. In detail, research questions can be developed by bringing together two publications: The book "*Judgment and Decision Making in Accounting*" \*\* by Sarah E. Bonner and the article "*Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model*" \*\*\* by Thomas M. Jones.

Michael Shields (Michigan State University, former editor of the "*Journal of Management Accounting Research*" and current associate editor of "*Accounting, Organizations and Society*") took a closer look at the definitions of the scientific areas that are mentioned in the mission statements of ABO and *BRIA*. A comparison of these definitions with the articles in *BRIA* over the last few years reveals large research deficits. These include the integration of the organizational macro level, the application of theoretical perspectives different from psychology (e.g. neuroscience and sociology) and the usage of research methods like archival studies, case studies and field studies.



**The editor's panel: (from left to right)  
Vicky Arnold, Steven E. Kaplan, Michael Shields and Jean C. Bedard**

This year, the ABO research conference once again provided excellent insights into current research projects gave inspiration to individual research ideas by addressing research deficits and offered the chance to meet young researchers as well as renowned professors. The ABO conference is therefore highly recommended to all researchers who are interested in the behavioral perspective on accounting issues in its widest sense.

Matthias D. Mahlendorf, Halle (Saale)

\* The presentation materials are available at <http://aaahq.org/abo/> ("Editors's Panel materials").

\*\* Bonner, Sarah E. (2007) Judgment and Decision Making in Accounting, Prentice Hall.

\*\*\* Jones, Thomas M. (1991) Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model, in: Academy of Management Review, Vol. 16 (2), S. 366-395.



## CALL FOR PAPERS

### *Advances in Accounting Behavioral Research*

*Advances in Accounting Behavioral Research (AABR)* publishes articles encompassing all areas of accounting that incorporate theory from and contribute new knowledge and understanding to the fields of applied psychology, sociology, management science, and economics. The journal is devoted to original empirical investigations and reviews that synthesize a specific body of literature; however, theoretical analyses, and methodological contributions are welcome. *AABR* is receptive to replication studies, provided they investigate important issues and are concisely written. The journal especially welcomes manuscripts that integrate accounting issues with organizational behavior, human judgment/decision making, and cognitive psychology.

Manuscripts will be blind-reviewed by two reviewers and reviewed by an associate editor. *AABR* accepts electronic submissions and all manuscripts should be forwarded to the Editor. The manuscript will then be forwarded to an associate editor and reviewers via e-mail. Please incorporate all text, tables, and figures into a Word document before submitting. Also, include a separate Word document with any experimental materials or survey instruments. Please send the electronic documents to the editor at the following e-mail address: [Vicky.Arnold@bus.ucf.edu](mailto:Vicky.Arnold@bus.ucf.edu).

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# THE ABO Reporter

ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

Spring 2008

## CALL FOR PAPERS

### ***ADVANCES IN ACCOUNTING* Elsevier Science Volume 26**

*ADVANCES IN ACCOUNTING* is a research journal providing academics and practitioners a forum to address current and emerging issues in accounting. Manuscripts may embrace any research methodology and examine any accounting-related subject. All manuscripts are blind reviewed by two members of the editorial board. The results of initial reviews normally will be reported to the authors within ten-twelve weeks from the date of manuscript submission. Editorial correspondence pertaining to manuscripts should be sent to the editor. A \$75 submission fee is required. Articles may be submitted as an email attachment.

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## Call for Papers

### Journal of Accounting and Organizational Change

(Editor: Zahirul Hoque, La Trobe University, Australia)

*Special Issue on*

Professionalisation of accounting and organizational change

The professionalisation process may be conceptualized as a series of interactions between occupational associations and other social organizations, in relation to a particular set of conditions. The interactions involve negotiation, posturing, confrontation, conflict and conciliation; other social organizations include state agencies, accounting/professional services firms, business corporations and higher educational bodies. The professionalisation process can be disrupted or even destroyed by such interactions, depending on the conditions at hand which include the dynamics internal to the organizations involved. For example, accountancy's claim to professional status has historically been dependent on government acceptance that it operates in the public interest, and on consumers' acceptance that it is in their interest. The balance between these interests, expressed through discrete organizations, has changed over time. When, furthermore, the accounting profession is challenged by external forces such as organizational development or change, technological developments or the development of new skills, its jurisdiction may be strengthened or weakened. In essence, those organizations managing the professionalisation of accounting must be capable of balancing various interactions in order to sustain if not enhance the evolving – or disintegrating – accountancy professional project. .

The aim of this special edition of the *Journal of Accounting and Organizational Change* is to promote informed debate about the professionalisation of accounting and organizational change.

We invite theoretical, empirical, practical, and review papers, whether qualitative or quantitative, from scholars across disciplines on the following issues:

- Changes in the organizational context of the accounting profession in the 20<sup>th</sup> century; especially in the era of neo-liberal globalisation; the mediation or enactment of such changes by relevant organizations interacting with each other
- How accounting professional bodies respond to external pressures for change, who decides how they respond to change, and how the change process affects existing accounting and management processes.
- Relations between national professional bodies and international accounting/professional services firms
- The (re)-location of such firms in the emerging arena of international regulation/governance
- The emergence and development of the accountancy profession and changes in organization of professional bodies in developing countries; the relationship of such bodies to other national and international bodies and international firms
- Professional bodies and their influence on regional management of organizational forms, e.g., in the Association of South East Asian Nations (ASEAN).
- Education, training and discipline of professional accountants.
- Internal governance of professional bodies undergoing change
- Comparative studies on the accounting profession and change process in organizations.

These themes are only indicative. Papers outside of these themes relevant to understanding professionalisation and organizational change are welcomed. The deadline for submissions is 31 December, 2008. Accepted papers will be published in 2009. Please prepare your manuscript according to JAOC guidelines. For details, visit <http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp> All enquiries and electronic submissions of papers should be sent to Associate Professor Prem Yapa via e-mail: [prem.yapa@rmit.edu.au](mailto:prem.yapa@rmit.edu.au).

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## CALL FOR PAPERS 13th ANNUAL ETHICS RESEARCH SYMPOSIUM

Hosted by the AAA's Professionalism and Ethics Committee  
August 2-3, 2008: Anaheim CA

The Professionalism and Ethics Committee of the American Accounting Association invites submission of papers for presentation at the 13th Annual Ethics Research Symposium to be held August 2-3, 2007 in Anaheim CA. This Symposium will focus on ethics research and teaching within the field of accounting.

Highly publicized business and accounting scandals have prompted an increased interest in the ethical aspects of accounting practice. Accounting ethics research and education are seen to be important because one of the principal purposes of accounting is to foster the creation of credible and reliable information for purposes of decision-making throughout society. Honesty, integrity and objectivity are among the most important qualities of ethical accounting practice.

It has been 17 years since the Professionalism and Ethics Committee of the AAA offered its first seminar on teaching ethics in accounting curricula. The 13th Annual Ethics Research Symposium encourages thoughtful papers in a number of different areas of accounting ethics scholarship. Sample topics may include, but are not limited to, the following:

- Philosophical foundations of accounting and accounting ethics
- Theological foundations of ethical accounting practice
- Historical perspectives on the development accounting ethics
- The application of sociology, psychology and/or political theory to ethical issues in accounting
- Accountancy as a profession with ethical aspirations
- Accounting ethics compared to professional ethics
- Critical studies of ethical lapses in business or accounting practice
- The ethical role of accounting in social and environmental reporting

The Symposium will take place as a Continuing Professional Education seminar immediately preceding the 2008 American Accounting Association Annual Meeting in Anaheim.

Authors wishing to have papers considered for presentation at the Ethics Symposium should send their papers as an e-mail attachment (please identify all authors, their positions, and affiliations in a cover page, but not in the body of the paper). A \$20 non-refundable fee is required with each submission. Fees are waived for doctoral students. Please make all checks payable to the American Accounting Association. **Papers should be sent by e-mail and checks should be sent to the following address no later than May 2, 2008:**

Timothy J. Fogarty  
Professor of Accounting  
Weatherhead School of Management  
Case Western Reserve University  
Telephone: 216-368-3938  
Email: [tjf@case.edu](mailto:tjf@case.edu)

The following journals historically have been associated with the Annual Ethics Symposium:

- Accounting and the Public Interest
- Critical Perspectives on Accounting
- Global Perspectives on Accounting Education
- Research on Professional Responsibility and Ethics in Accounting

More journals may be added at a later date. Those presenting a paper at the Symposium may choose one these journals for submission of their paper. Authors who choose to designate a journal should contact that journal's editor to determine submission policies, including the timing of formal submission of the paper.



## **"Governing the Business Enterprise: Ownership, Institutions, and Society"**

At the CNAM, Amphitheatre  
« Aimé Laussedat »  
(n° 3) 2, rue Conté  
75003 Paris

May 22 and 23, 2008

The state of business governance and regulation currently is under strict scrutiny. Organized under the auspices of "The "European Association for Evolutionary Political Economy" (EAEPE), this international conference aims to provide a valuable and timely contribution to this debate by convening leading worldwide scholars from different disciplines concerned with the governance and regulation of the business enterprise. They will share their specialized knowledge and thus contribute to developing a comprehensive understanding of the management, governance and regulation of the business enterprise and of its social responsibility.

Web Site: <http://eaepe.cnam.fr/>.

Thank for filling in your inscription online, a limited number of places are available.

Contact: Yuri Biondi (CNRS, CERAG & CNAM, CFA), <http://yuri.biondi.free.fr/>

These themes are only indicative. Papers outside of these themes with relevance to understanding the role of management control systems in organisational (and social) change are welcome.

All papers will be subject to a double-blind review process. Papers accepted for concurrent sessions can also be designated as submissions to the *Journal of Accounting & Organizational Change*. Please indicate whether you would like to submit your paper for consideration (a) for conference only or (b) for both conference and publication in *JAOC*. **Notification of papers accepted** for inclusion in the conference program will be made by 30 April 2008. Submit your paper via email to Professor Zahirul Hoque (Conference Chair), School of Business, La Trobe University, Victoria 3086, Australia. Tel.: + 613 9479 3433; Fax: +613 9479 2356 email: [JAOC@latrobe.edu.au](mailto:JAOC@latrobe.edu.au) or [z.hoque@latrobe.edu.au](mailto:z.hoque@latrobe.edu.au). Registration enquiries to Stephen Muir (Conference Manager), Tel.: +61 3 9479 2693; Fax: +61 3 9479 3363; email: [s.muir@latrobe.edu.au](mailto:s.muir@latrobe.edu.au). Only full papers will be considered for conference. **There is no submission fee.**

**Conference information and related sites are available at <http://www.latrobe.edu.au/GAOC>.**



**SECOND CALL FOR PAPERS**  
**Global Accounting and Organisational Change Conference 2008**  
Hosted by the *School of Business, La Trobe University, Australia*  
In association with the  
***Journal of Accounting & Organizational Change, Emerald Publishing***

**Date:** Wednesday 9 July – Friday 11 July 2008  
**Venue:** Hilton on the Park – Melbourne, Victoria, Australia  
**Conference theme:** “The role of accounting in organisational (and social) change.”  
**Keynote speakers:** Professor Colin Ferguson, The University of Melbourne  
Professor John Burns, The University of Dundee, UK.

**The submission deadline for papers is now extended to 11 April 2008**

We are pleased to announce that the first biennial international conference of the Global Accounting and Organisational Change (GAOC) network will be held at the Hilton on the Park in Melbourne from 9 – 11 July 2008. The theme of the conference is “The role of accounting in organisational (and social) change.”

The GAOC network is committed to high quality research on contemporary issues in organizational and accounting change. It aims at providing a platform for international researchers and practitioners from multiple disciplines to disseminate information on organisational and accounting systems change. The 2008 conference will be organised by the School of Business, Faculty of Law and Management of La Trobe University in association with the ***Journal of Accounting and Organizational Change (JAOC)***. Founded in 2005, JAOC represents a new emphasis on exploring how organisations change, and how the change process affects organisational and social processes. For further details about JAOC, visit <http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp>

Empirical and review papers are sought from a variety of theoretical and methodological perspectives. In addition to empirical and case study articles, we also welcome replication of previously published studies and review articles on advances in accounting and organisational change research. We welcome manuscripts from any emerging and developed economies both in the public and private sectors on the following areas:

- Sarbanes Oxley Act and its implications for the changes to the regulation of financial practice and corporate governance
- Accounting and management control systems change
- Performance management and the Balanced Scorecard
- Changes in social and environmental accounting and performance reporting
- Accounting change in transitional and developing economies
- Professional ethics, risk and ethical management
- Public sector reform and accounting change
- Corporate failure and auditing change
- International donor agencies, development economics and accounting change
- Development economy and accounting policy choice
- Change in accounting education.

These themes are only indicative. Papers outside of these themes with relevance to understanding the role of management control systems in organisational (and social) change are welcome.

All papers will be subject to a double-blind review process. Papers accepted for concurrent sessions can also be designated as submissions to the *Journal of Accounting & Organizational Change*. Please indicate whether you would like to submit your paper for consideration (a) for conference only or (b) for both conference and publication in *JAOC*. **Notification of papers accepted** for inclusion in the conference program will be made by 30 April 2008. Submit your paper via email to Professor Zahirul Hoque (Conference Chair), School of Business, La Trobe University, Victoria 3086, Australia. Tel.: + 613 9479 3433; Fax: +613 9479 2356 email: [JAOC@latrobe.edu.au](mailto:JAOC@latrobe.edu.au) or z.hoque@latrobe.edu.au. Registration enquiries to Stephen Muir (Conference Manager), Tel.: +61 3 9479 2693; Fax: +61 3 9479 3363; email: [s.muir@latrobe.edu.au](mailto:s.muir@latrobe.edu.au). Only full papers will be considered for conference. **There is no submission fee.**

**Conference information and related sites are available at <http://www.latrobe.edu.au/GAOC>.**