



# THE ABO Reporter

ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

WINTER 2006

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## President's Letter

As I write this on Thanksgiving Day (between third and fourth helpings), following are reasons that I am thankful this Thanksgiving:

I am thankful for **Raquel Alexander's** coordination of the Annual Meeting in Washington, DC. The meeting was an absolute blast. Raquel (assisted by **Rich Houston**) not only put together an excellent program, but also for planned the incredible champagne reception celebrating the ABO section's 25th anniversary.

I am thankful that the ABO Research Conference was such an incredible success. We had over 173 participants (breaking our previous record of 100 attendees last year in Atlanta). Credit for the success of the Conference is directly attributable to the tireless efforts of **Anne Magro** who planned the meeting while in transition between universities.

I want to thank **Ted Mock** for sharing his "secrets to success" with ABO Research Conference attendees (although maybe a little to late to benefit some of us longer in the tooth). Congratulations Ted for your well deserved recognition for all of your contributions to behavioral research.

I am thankful that, after much searching and deliberation, that we finally got a contract signed with a hotel in Philadelphia for next year's ABO Research Conference. Mark your calendars for October 19-20, 2007. **Jim Bierstaker** is already hard at work planning the conference. Please drop him a note ([james.bierstaker@villanova.edu](mailto:james.bierstaker@villanova.edu)) if you are able to assist him in reviewing papers.

I am thankful that the section is extremely healthy from a financial perspective. Our good fortune allowed us to sponsor (waive registration fees, pay for hotel rooms) 20 doctoral students for our first doctoral consortium. **Bryan Church** and **Anne Magro** did excellent work coordinating the consortium program.

I am thankful for **Deloitte's** co-sponsorship of our first doctoral consortium. While we budgeted for 20 students, given the section's mission, we found it difficult to turn down

any student's request to attend. Deloitte stepped forward to provide resources to allow us to accommodate the overflow as 30 doctoral students attended the consortium and then stayed for the Research Conference.

Being *BRIA* editor is usually a thankless task, so I want to thank **Bryan Church** for his efforts in turning around manuscripts so quickly. Bryan's work will increase shortly as *BRIA* goes to two issues in the near future.

I am continually thankful for everyone's efforts to assist the section in their own ways, whether as newsletter editor (**Cynthia Blanthorne**), section webmaster (**Charlie Bailey**), Working Paper Series Coordinator (**John Rigsby**), committee chair (**Sileshi Sisaye, Lisa Sedor, Mike Shields**) or member (too numerous to thank individually here), or regional meeting coordinator (again too numerous to thank individually here). It has become very obvious to me that the primary reason for our success as a section is our members' willingness to serve. Please let me know if you are time and interest in serving the section in your own unique way.

Lastly, you, as ABO section members, should be thankful that I am surrounded by talented officers who are able to prevent (or at least limit the damage) I am able to do during my tenure as ABO President. I want to especially thank **Stacy Kovar** (last year's President), **Sean Peffer** (next year's President), **Mike Shaub** (VP—Regions), and **Elizabeth Almer** (Secretary/Treasurer) for their very wise counsel.

I hope everyone's semester is going well and I look forward to hearing your ideas when you get a chance.

Best regards,  
Tim

Tim Louwers  
2006–2007 ABO President

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## Letter from the Editor...*The ABO Reporter*

The members of the ABO section are certainly dedicated. Our esteemed President, Tim Louwers, communicated his appreciation of active ABO members. Notably, he wrote his comments while eating his second helping of pumpkin pie. Now, that is dedication!

Speaking of praise, take a moment to read the special feature written by Matthias Mahlendorf. Matthias is a German PhD student who attended the doctoral consortium and conference. The article is quite complimentary to the ABO Section. I wholeheartedly agree with Matthias' remark about participants describing the ABO Research Conference as "one of the most interesting and probably the most enjoyable conference throughout the year."

As I stated in the past, I encourage you (this means you) to submit new ideas and suggestions for improvements concerning the newsletter.

Thank you for giving me the opportunity to serve as the Editor of the *ABO Reporter*.

Take care,  
Cindy Blanthorne, Editor



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## Observations by a German PhD Student...

**Background:** Matthias Mahlendorf, a PhD student from Germany, wrote an article about his experience at the PhD Consortium and ABO Conference. The article will be published (in German and in a slightly longer version that contains more detailed explanations for German readers) in the *Zeitschrift für Controlling & Management (ZfCM)*. The intention is to give an understanding of the ABO Research Conference to the German accounting community. *ZfCM* is the leading German journal for Management Accounting and Control, with respect to its scientific reputation. The journal addresses both, academics and practitioners.

Once a year, behavioral accounting researchers meet at the ABO Research Conference. This year, the conference took place in Portland Oregon, from 6th to 7th of October. Most researchers came from the United States, but some participants traveled a long way (e.g. from Canada, Australia, Singapore, Israel and Germany) in order to attend this small, but exquisite conference. Several participants called the ABO Research Conference one of the most interesting and probably the most enjoyable conference throughout the year, even before the conference started.

In the run-up of the conference, a Doctoral Consortium had been organized. Moderated by Brian Church, professor at Georgia Institute of Technology and editor of *Behavioral Research in Accounting (BRIA)*, experienced researchers gave an overview of Behavioral Research and advice for "Starting your career" to the Ph.D. students.

The official part of the conference began with a speech by Tim Louwers, president of the ABO section. Afterwards, Joshua Herbold received the Outstanding Dissertation Award, for his works on "Determinants of Error Attribution in Accounting Estimates."

The main part of the conference comprised 18 talks with subsequent discussion. Most presentations covered accounting and auditing issues, one session focused on Taxation. Methodically, most of the research used experiments, which is typical for the ABO section and behavioral research in general.

Within the accounting research, several presentations addressed behavioral effects of incentives. Another prominent topic were the effects of disclosures. In Auditing, talks covered themes like the impact of affect on auditors' judgment, cultural differences and dysfunctional auditor behavior. The Taxation presentations dealt with individuals' tax evasion judgments and tax professionals' ethical environments.

The second day started with a highlight, the panel discussion with Jesse Dillard, Judy Rayburn, Dan Stone and Arnold Wright on the question "Do AAA journals represent the diversity of accounting research?" The relevance of this topic, which had already been discussed at the AAA Annual Meeting in summer 2006 in Washington, can be illustrated with the growing dominance of financial accounting. Although Financial Accountants are a minority among all accounting researchers, they publish the majority of all articles in many relevant journals. At the same time, the percentage of non-financial dissertations has reduced from 60% to 30% during the last decades. Disconcerting facts for all non-financial accounting researchers, indeed.

On Saturday, Theodore Mock, from the University of Southern California and the University of Maastricht received the ABO Lifetime Contribution Award. His acceptance speech dealt with "Secrets of success? Some hypotheses as to what seems to work and what doesn't." Besides quite obvious success factors, such as persistence, Theodore Mock mentioned some surprising factors, too. Looking back to the early days of his career, Mr. Mock saw some advantage in not knowing too much about accounting. This gave him the freedom to explore new paths in accounting research.

Being an accountant, another success factor close at hand, is, to keep record and evaluate one's own performance. Mr. Mock lives up to what he teaches. For several years, he measured his own daily performance on a 10 point scale. For each goal, one point could be achieved, whereby the goals comprised scientific elements (e.g. writing one page for a journal article), as well as private elements (e.g. spending time with his wife).

Having attended the two conference days, I can completely agree upon the view, that this conference is one of the most interesting and enjoyable. The number of participant (around 90) is manageable and allows for easy personal contact, the atmosphere is very friendly and cooperative, and the speakers and participants are excellent. To sum up, this has been a great experience. Next year, the conference will take place in Philadelphia on 19th of October 2007 and I'm looking forward to it.

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## **ABO Notable Contribution Award in Behavioral Accounting Literature Lifetime Contributions**

It is my distinct pleasure and honor to present this award to Ted Mock.



I have known Ted, or as he is affectionately known as "Hollywood Ted", for about 30 years since a doctoral student at USC. I look up to him as a role model, mentor, and close friend. I have just about forgiven him for leaving USC while I was working on my dissertation to go to what was then Peat Marwick as the first research fellow. He was instrumental there in helping to launch the Research Opportunities In Auditing program that sparked the tremendous interest in auditing research. I also remember Ted for his wild and crazy ties, especially his Chinese tie with the symbols on it. (No one quite knew what those symbols meant.)



Ted has long list of publications, awards, and accomplishments. He is known for his pioneering work, first, early in his career in management accounting for the value of budget information and for the application of measurement theory to Accounting. Then, his work with Jerry Turner at Peat Marwick on auditors' evaluation of internal controls that led to fundamental questions about consensus and the need for decision aids or training in practice. He has continued to look at a broad array of auditing and behavioral issues including evidential reasoning, program planning, and fraud

detection. Ted is always at the forefront of ideas.

Ted is also known as the originator of the Audit Judgment Symposium almost 25 years ago, which subsequently became the International Symposium On Auditing Research (ISAR). This symposium has been a significant catalyst for behavioral research. Ted cleverly invited many editors of major journals to the symposium so that they could "see the light" about the value and importance of behavioral research.

Ted is also responsible for being a major catalyst in encouraging auditing and behavioral research outside of North America. He visited the Norwegian School of Economics and Otago University in 1988 as a Fulbright Scholar and in 1991 was the co-founder of the Maastricht Audit Research Symposium. He has also visited a long list of other universities in Australia, Singapore, and Hong Kong. So much so, we also call him "traveling Ted."

Ted has received numerous honors, including the AAA Competitive Manuscript Award (twice), the AAA Wildman Award, elected president of the Auditing Section, selected as editor of *AJPT*, the Joint AICPA/AAA Collaboration Award, and the Auditing Section Outstanding Auditing Educator Award.

Before I formally present Ted with the award I'd like to acknowledge the work of the selection committee, consisting of the chair of the committee (Seleshi Sisaye) and the four members who are past recipients of the award: Bob Ashton; Bob Libby; Jake Birnberg; and Ken Merchant.

With that said it is my pleasure to give Ted Mock the ABO Notable Contribution Award in Behavioral Accounting Literature/Lifetime Contributions Award for 2006.

Arnie Wright, Boston College

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## The Award Goes to...Joshua Herbold



Joshua Herbold was awarded the Accounting, Behavior and Organizations (ABO) Section Outstanding Dissertation Award. Congratulations Joshua! Joshua earned his Ph.D. at the University of Illinois at Urbana-Champaign.

### *Determinants of Error Attribution in Accounting Estimates*

#### **ABSTRACT**

Accounting researchers (e.g., Lundholm 1999; Lev 2003; Glover et al. 2005) and standard-setters (e.g., AICPA 2002; SEC 2002) have suggested that ex post reporting and examination of the accuracy of prior-period accounting estimates may increase investor welfare by increasing the perceived reliability of current-period accounting estimates. In this paper, I experimentally examine two research questions related to decision makers' interpretations of prior-period accounting estimate accuracy disclosures: (1) Are decision makers' interpretations of such ex post reports on prior-period accounting estimate accuracy affected by the properties of the time series observed, and (2) Are decision makers' interpretations of such ex post reports susceptible to biases resulting from directionally motivated reasoning? I hypothesize and find that directionally motivated reasoning moderates decision makers' misconceptions of the properties of noise and bias in the observed sequences of accounting estimate errors, such that potential stockholders are more likely than other decision makers to attribute misestimations to bias, while current stockholders are more likely than other decision makers to attribute misestimations to noise, and that these differences decrease as reasonableness constraints increase.

**Dissertation Committee Members:**

Mark Peecher (Chairperson)  
Marjorie Shelley  
Susan Krische  
David Budescu

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## **1st Annual Doctoral Consortium...Definitely a Success!**

In conjunction with the 2006 ABO Research Conference in Portland, the ABO section hosted its 1st annual Doctoral Consortium. Twenty-nine doctoral students and five new faculty attended the Consortium. The doctoral students received complimentary hotel rooms and conference registration. Participants had the opportunity to learn from and interact with leading behavioral researchers. The Consortium began with a session on Starting Your Career at which Steve Kaplan (Arizona State University), Frank Hodge (University of Washington), and Brooke Elliott (University of Illinois at Urbana-Champaign) presented. In the second session, Kamil Jamar (University of Alberta), Ron King (Washington University – St. Louis), and Karen Sedatole (Michigan State University) presented overviews of different types of behavioral accounting research. Participants enjoyed the sessions and the chance to meet and talk with leaders in the field both at the Consortium and the Research Conference following.

The ABO section is grateful to Deloitte US Firms for their financial support and to section members Bryan Church and Anne Magro for coordinating this successful event!



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## Recap: 2006 ABO Research Conference



In October, over 100 participants gathered for the 2006 ABO Research Conference at the historic Multnomah Hotel in downtown Portland, Oregon. In addition to paper sessions addressing issues in tax, auditing, managerial and financial accounting, the conference also featured two Emerging Scholar sessions that highlighted the research of new faculty and doctoral students. At the business meeting and lunch on Friday, section President Tim Louwers (James Madison University) presented the ABO Outstanding Dissertation Award to Josh Herbold (University of Montana) and his dissertation chair, Mark Peecher (University of Illinois at Urbana-Champaign).

On Saturday morning, the room was packed for a plenary session addressing whether AAA journals represent the diversity of research done by AAA members. Panelists were AAA VP-Research Arnie Wright (Boston College), AAA Past-President Judy Rayburn (University of Minnesota), Dan Stone (University of Kentucky), and Jesse Dillard (Portland State University). The panelists sparked a lively discussion among the crowd that continued throughout the day. At Saturday's lunch, Arnie Wright (Boston College) presented the ABO Lifetime Contribution Award to Ted Mock (University of Southern California).

The conference, organized by Anne Magro (University of Texas) and Jim Bierstaker (Villanova University) was a great success due to the number of high quality submissions, the efforts of the

presenters and discussants, and the highly engaged audiences.

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**2007 ABO Research Conference  
October, 2007  
Philadelphia, PA**



Don't miss the 2007 ABO Research Conference in historic Philadelphia, PA. Local attractions include the Liberty Bell, Independence Hall, the Philadelphia mint, the Philadelphia Museum of Art and the amazing Constitution Center. For natural wonders nearby check out Longwood Gardens, Chanticleer Foundation, and Valley Forge National Park. Philadelphia also has many great restaurants and outstanding nightlife to offer.

Consistent with the 2006 ABO Conference, there will Emerging Scholars sessions, cutting edge panel sessions, and two papers per session with discussants. If you are interested in reviewing papers for the conference, please contact Jim Bierstaker ([james.bierstaker@villanova.edu](mailto:james.bierstaker@villanova.edu)). See you there!

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## 2005–06 ABO Notable (Lifetime) Contribution Award in Behavioral Accounting Literature

The ABO Section is accepting nominations for the 2006 ABO Notable Contribution Award in Behavioral Accounting Literature. The deadline for submitting nominations is **April 30, 2007**. 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 [sisaye@duq.edu](mailto:sisaye@duq.edu). To be considered for the 2006 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 Seleshi Sisaye  
Chair, ABO Notable Contribution Award Committee  
Palumbo School of Business

Duquesne University  
Pittsburgh, PA 15282  
Fax: (412) 396-4764  
Email: [sisaye@duq.edu](mailto:sisaye@duq.edu)

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## **Emerald Appoints New Editors to Leading Accounting and Finance Journal**

Emerald Group Publishing is delighted to announce the appointment of new Editors to the *Review of Accounting and Finance (RAF)* journal.

Professors Howard Turetsky and Janis Zaima (San Jose State University) and Professor Janie Chang (San Diego State University) have been chosen to take over the running of the journal from Founding Editor Professor Ahmed Riahi-Belkaoui (University of Illinois at Chicago) from this Summer.

The new Editors, who have a wealth of publishing and teaching experience between them, are delighted to be taking up the challenge of editorship, and looking forward to the challenge of taking the journal on to the next stage of its development:

"As the newly appointed editorial team for the *Review of Accounting and Finance*, we first would like to express our sincere thanks to the founding editor, Professor Ahmed Riahi-Belkaoui of the University of Illinois at Chicago. We aspire to uphold the quality and standards set by Professor Riahi-Belkaoui and the excellent editorial board members and reviewers who have helped make *RAF* the well-established journal it is today. We are truly honored by our appointment as editors." — Howard Turetsky and Janis Zaima (San Jose State University), and Janie Chang (San Diego State University )

For more details on the journal, please contact Managing Editor Simon Linacre at [slinacre@emeraldinsight.com](mailto:slinacre@emeraldinsight.com)

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## 2007 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.

### **Boston College**

- Cohen, Jeffrey, Lori Holder-Webb (University of Wisconsin at Madison), David Sharp (University of Western Ontario) and Laurie Pant (Suffolk University). "The Effect of Perceived Fairness on Opportunistic Behavior." [cohen@bc.edu](mailto:cohen@bc.edu)

### **California State University Northridge**

- Dorsey, Norris. "Diversity: The Next Generation Accountant." [norris.dorsey@csun.edu](mailto:norris.dorsey@csun.edu)

### **Cameron University**

- Stetson, Beth. "Rule versus Principles, Accountants' Cognitive Styles and Professional Penalties." [tstetson@cameron.edu](mailto:tstetson@cameron.edu)

### **Emory University**

- Hecht, Gary. "Accountants' Understanding of Circular Causality as a Determinant of Unintended Consequence Identification." [gary\\_hecht@bus.emory.edu](mailto:gary_hecht@bus.emory.edu)

## **Glenville State College**

- Becker, Charles P., John T. Sennetti (Nova Southeastern University), and Howard Lawrence (University of Mississippi). "The Effects of Type of Accounting Standard and Outcome Knowledge on Juror Evaluations of Auditor Responsibility." [charles.becker@glenville.edu](mailto:charles.becker@glenville.edu)

## **Iowa State University**

- Wilkinson, Christine. "Capital Budgeting, Real Options, and Escalation of Commitment: A Behavioral Analysis of Capital Investment Decisions." [caw@iastate.edu](mailto:caw@iastate.edu)

## **Indiana University**

- Hodder, Leslie, Patrick E. Hopkins, and David A. Wood. "The Effects of Financial Statement and Information Complexity on Cash Flow Forecasts." [woodda@indiana.edu](mailto:woodda@indiana.edu)

## **Monash University**

- Moroney , Robyn, and Roger Simnett (University of New South Wales). "The Impact of Industry Specialization on Business Risk Identification and Evaluation." [Robyn.moroney@buseco.monash.edu.au](mailto:Robyn.moroney@buseco.monash.edu.au)

## **Nagasaki University, Japan**

- Fukukawa, Hironori, and Theodore J. Mock (University of Southern California, USA and University of Maastricht, the Netherlands). "Audit Judgments Using Belief versus Probability Assessment." [fukukawa@negasaki-u.ac.jp](mailto:fukukawa@negasaki-u.ac.jp)

## **North Carolina State University**

- Brazel, Joseph F. and Christopher P. Agonglia (Drexel University) "An Examination of Auditor Planning Judgments in a Complex AIS Environment: The Moderating Role of Auditor AIS Expertise." [joe\\_brazel@ncsu.edu](mailto:joe_brazel@ncsu.edu)
- Brazel, Joseph F, Christopher P, Agonglia (Drexel University), and Richard C. Hatfield (University of Alabama). "The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments." [joe\\_brazel@ncsu.edu](mailto:joe_brazel@ncsu.edu)

## **Old Dominion University**

- Pinsker, Robert, Terence Pitre (University of South Carolina), and Ronald Daigle (Sam Houston State University), "Did the SEC Get it Right? Event-Based Materiality Related to Sarbanes-Oxley Section 409 and Regulation Fair Disclosure." [rpinsker@odu.edu](mailto:rpinsker@odu.edu)

## **Penn State University**

- Dirsmith, M., M. Fischer (Saint Bonaventure University), and S. Samuel. "The Social-Political Constitution of Expert Systems and Global Knowledge Expertise in Big 5(4) Public Accounting Firms." [eu3@psu.edu](mailto:eu3@psu.edu)

### **Susquehanna University**

- McElroy, B. and M. Dirsmith (Penn State University). "The Processual Ordering of Mental Health Care: The Dramaturgical Styles of Contending Political Fractions." [eu3@psu.edu](mailto:eu3@psu.edu)

### **Sydney University**

- Martinov-Bennie, Nonna, Jeffrey Cohen (Boston College) and Roger Simnett (University of New South Wales). "The Effect of Affiliation on Auditor Independence." [cohen@bc.edu](mailto:cohen@bc.edu)

### **Turku School of Economics**

- Hookana, Heli. "Adding Value through Cross-functional Interfaces within Public Financial Management." [Heli.hookana@tes.fi](mailto:Heli.hookana@tes.fi)

### **University of Illinois at Springfield**

- Branson, Leonard, Feng-Shun Bin, Jeffrey Decker, and Chung-Hsein Sung. "The Influence of the Balanced Scorecard Categories on Performance Evaluation Judgments Conducted by Individuals and Groups." [lbran1@uis.edu](mailto:lbran1@uis.edu)
- Branson, Leonard, Chung-Hsien Sung, Jeffrey Decker, and Fang He (Southern Illinois University at Carbondale). "An Empirical Investigation of the Role of Accounting Outcome Information and Collocated and Virtual Team Processes on Decision Making." [lbran@uis.edu](mailto:lbran@uis.edu)

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

- Elliott, W. Brooke, Kevin E. Jackson and Steven D. Smith. "Estimate-Related Disclosures and Investors' Reliability Judgments." [web@uiuc.edu](mailto:web@uiuc.edu)

### **University of Massachusetts Amherst**

- Piercey, David. "Documentation Requirements, Persuasion Tactics, and Verbal (vs. Numerical) Audit Risk Assessment." [piercey@som.umass.edu](mailto:piercey@som.umass.edu)

### **University of Massachusetts Dartmouth**

- Prentice, Deborah and Tim Shea. "Analysis of the Juncture of Companies' Information Technology and the Requirements for SOX." [dprentice@umassd.edu](mailto:dprentice@umassd.edu)

### **The University of Melbourne**

- Coram, Paul J. (The University of Melbourne), Theodore J. Mock (University of Southern California, USA and University of Maastricht, the Netherlands), Monroe, Gary S. (The Australian National University). "An Investigation into the Use of Nonfinancial Performance Indicators by Financial Analysts." [pcoram@unimelb.edu.au](mailto:pcoram@unimelb.edu.au)

### **University of Southern California**

- Mock, Theodore J.(and University of Maastricht, the Netherlands), Arnold Wright (Boston College), Rajendra P. Srivastava (University of Kansas), and Hai Lu (University of Toronto). "The Framing and Evaluation of Multiple Hypothesis." [tmock@marshall.usc.edu](mailto:tmock@marshall.usc.edu)

### **University of South Carolina**

- Bailey, Wendy, Gary Hecht (Emory University) and Kristy Towry (Emory University). "Dividing the Pie: Do Managers Fully Incorporate Non-Contracted Information into Full and Partial Discretionary Bonus Allocations?" [wendy.bailey@moore.sc.edu](mailto:wendy.bailey@moore.sc.edu), [gary\\_hecht@bus.emory.edu](mailto:gary_hecht@bus.emory.edu), [kristy\\_towry@bus.emory.edu](mailto:kristy_towry@bus.emory.edu)

### **University of Wisconsin-Madison**

- Covaleski, M., M. Dirsmith (Penn State University) and K. Mantzke (Northern Illinois University), "Institutional Destabilization and the New Public Management: The Case of Tax Incremental Financing." [eu3@psu.edu](mailto:eu3@psu.edu)

### **University of Windsor**

- Gowing, M.P. "Target Costing and Budgets: Changes in One Ontario Hospital." [mgowing@uwindsor.ca](mailto:mgowing@uwindsor.ca)
- Gowing, M.P. "A Rhetorical Analysis of Press Releases: Moral Agency Budget Constraint, and Institutional Disorientation from Social Justice." [mgowing@uwindsor.ca](mailto:mgowing@uwindsor.ca)
- Gowing, M.P., and S. Mason. "Limitations to the Cost/Benefit Analysis of Healing and Suffering." [mgowing@uwindsor.ca](mailto:mgowing@uwindsor.ca)

### **Villanova University**

- Bierstaker, James and Anna Cianci (Drexel University). "The Impact of Positive and Negative Affect on Auditors' Cognitive and Ethical Judgments." [james.bierstaker@villanove.edu](mailto:james.bierstaker@villanove.edu)

### **York University**

- Chung, Janne, Jeff Cohen (Boston College) and Gary Monroe (Australian National University), "The Effect of Mood States on Audit Judgments." [cohen@bc.edu](mailto:cohen@bc.edu)

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## ABO Website Update!

The ABO website, <http://aaahq.org/abo/>, includes five new or updated behavioral syllabi, as well as materials from the Washington and Portland meetings and a History of the ABO Section by Dale Flesher and Tonya Flesher. Please explore the website and let webmaster Charlie Bailey know about any problems you note, suggestions you have, or materials (including syllabi!) to add.

Compliments of Charlie Bailey  
ABO Webmaster Extraordinaire

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## ***Accounting and the Public Interest***

**An Academic Journal published by the Public Interest Section of the American Accounting Association**

*Accounting and the Public Interest* is the first exclusively online journal in the American Accounting Association's (AAA) current stable of academic journals and the only one that has as its primary focus to provide a forum for academic research addressing the public interest. Five volumes have been published and the 2006 issue is in process. These can be found at <http://www.atypon-link.com/action/showPublisherJournals?code=AAA> (or contact the editor).

The journal, envisioned as innovative and eclectic, welcomes alternative theories and methodologies as well as the more traditional ones. The common element in this diversity is the requirement that a study and its findings be linked to the public interest by situating the findings within the economic, social, ethical, and political context, and ultimately providing guidance for responsible action. Responsible action can be promoted through research in all areas of accounting including, but not restricted to, financial accounting, auditing, accounting in organizations, social and environmental accounting, government and professional regulation, history, taxation, gender issues, professional and business ethics, information technology applications, accounting and business education, and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews synthesizing the state of the art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered. This editorial policy provides a publication outlet within the AAA for accounting research taking a socially responsive, and responsible, perspective.

Operationally our goal is to communicate a decision to the author within four to six weeks of receipt of a manuscript. The journal, with its constructive and responsive editorial procedures, attempts to render research efforts relevant and rewarding for all concerned.

### **Call for Papers**

For instructions to authors and submission procedures, visit the journal at <http://www.atypon-link.com/action/showPublisherJournals?code=AAA> or contact Paul F. Williams, Editor, College of Management, North Carolina State University, Raleigh, NC. ([paul\\_williams@ncsu.edu](mailto:paul_williams@ncsu.edu))

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**Elsevier Science**  
**Volume 24**

*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 \$50 submission fee is required. Articles may be submitted as an email attachment.

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## ***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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## ***Journal of Accounting & Organizational Change***

### **Special issue on Sarbanes Oxley and the New World Order of Accounting Regulation**

The events that precipitated the recent crisis in financial reporting (Enron, WorldCom, Arthur Andersen, and Parmalat) are well known. This volume is not interested in their re-summarization. What is less well known is their consequence. Accounting as a profession and the entities that deploy the technologies and practices of accounting are still in the wake of what has been a tidal wave of institutional change in the developed economies. The most visible part of the transition from that which apparently did not work to that which we hope will work has been the Sarbanes-Oxley Act enacted in 2002 by the United States.

We are interested in papers that address the phenomenon as an environmental change. Accordingly, we are desirous of projects that explore how organizations have altered their procedures, technologies and perspectives in the face of the new regulatory regime

The aim of this special edition of *Journal of Accounting & Organizational Change* is to promote informed debate on the shape of that which has emerged in the context of the debacle of excess and problematic ethical behavior. We invite historical, theoretical, empirical, practical, and review papers whether quantitative or qualitative, from scholars across disciplines. Some possible topics include:

- Market reactions to Section 404 information
- Auditing around Sarbanes Oxley information
- The "trickle down" effect to non-publicly held companies and the nonprofit world
- International consequences to capital markets and participants
- Collateral changes in other spheres of regulation
- Altered conceptions of accounting by external parties
- New roles for internal auditors

These themes are only indicative of what might be the contents of this special edition. Papers outside them with relevance to understanding the regulatory environment of accounting practice are welcomed. The deadline for submissions is 31 December 2007. Accepted papers will be published in

later 2008.

Please prepare your manuscript according to *JAOC* guidelines. For details, visit <http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp>. Either of the special edition editors can be contacted with inquiries. All papers should be submitted electronically to:

Timothy J. Fogarty  
Case Western Reserve University  
email: [tjf@case.edu](mailto:tjf@case.edu)

Lawrence P. Kalbers  
Loyola Marymount University  
email: [lkalbers@lmu.edu](mailto:lkalbers@lmu.edu)

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## ***Forensic Accounting in Matrimonial Divorce Volume II***

**A special supplement to the *Journal of Forensic Accounting***

**Editor:** James A. DiGabriele, D.P.S., CPA/ABV, DiGabriele, McNulty & Co., LLC

Submissions are invited on relevant forensic accounting issue related to matrimonial divorce, including, but not limited to:

- Divorce and Retirement Assets: Getting the money without getting the 10% IRS penalty tax
- How Income Taxes Affect Property Settlements
- Recent Developments in the Innocent Spouse Rule – IRS Code Section 6013(E)(1)
- Unreported Income and Hidden Assets
- Tax Issues in Divorce
- Selecting the Right Forensic Accountant
- Advantages and Disadvantages of Joint Experts?
- Why valuation of a closely held company is different in Divorce
- Placing a Price Tag on Marital Assets
- Valuation of Property
- Discovery Issues with Hidden Assets
- Alimony Recapture
- Marital Lifestyle
- Pendente Lite
- Pro's and Con's of No Fault Divorce

All submissions will be reviewed and should be sent directly to:

James A. DiGabriele, D.P.S., CPA/ABV  
DiGabriele, McNulty & Co., LLC  
414 Eagle Rock Avenue  
Suite 305  
West Orange, NJ 07052

Or electronically to: [jim@dmcpa.com](mailto:jim@dmcpa.com)

The deadline for paper submission is **May 1, 2007**

**To Whom It May Concern:**

Due to the great success of the work titled "Forensic Accounting in Matrimonial Divorce," the *Journal of Forensic Accounting (JFA)* is eager to compile a subsequent volume. As editor of Volume I, I experienced the academic-practitioner collaboration successfully established; hence my excitement to extend the chance to publish and ultimately work with great authors once again to compile Volume II.

The *JFA* is situated at the leading edge of scholarly research. The Journal is an independent international forum for the publication of important research dealing with the models and methodologies of investigative and forensic accounting. The original supplement has been widely embraced by an audience of academic researchers and educators, practicing forensic accountants, and university curriculums amongst many others.

I am once again eager to extend this opportunity to be published amongst esteemed professionals and scholars. All submissions should be formatted in font Times New Roman 12 pt. and should be between 8 and 10 single spaced pages in MS Word format.

Please feel free to contact me to discuss potential topics; I look forward to working with you on this exciting extension of an already successful special supplement to the *JFA*.

Sincerely,  
James A. DiGabriele, D.P.S., CPA/ABV  
Editor

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## **12th Annual Ethics Research Symposium August 4-5, 2007 Chicago, IL**

### **Hosted by the AAA's Professionalism and Ethics Committee**

The Professionalism and Ethics Committee of the American Accounting Association invites submission of papers for presentation at the 12th Annual Ethics Research Symposium to be held August 4-5, 2007 in Chicago, IL. 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 16 years since the Professionalism and Ethics Committee of the AAA offered its first seminar on teaching ethics in accounting curricula. The 12th 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 an ethical profession
- Accounting ethics compared with 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 2007 American Accounting Association Annual Meeting in Chicago.

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 April 1, 2007:

C. Richard Baker, Ph.D., CPA  
Professor of Accounting  
School of Business  
Adelphi University  
1 South Avenue  
Garden City, New York 11530  
Telephone: (516) 877-4628  
Email: [Baker3@Adelphi.edu](mailto:Baker3@Adelphi.edu)

Currently, the following journals are associated with the 12th Annual Ethics Symposium:

- *Accounting and the Public Interest*
- *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 journal 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.

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## **4th Conference on Performance Measurement and Management Control: Measuring and Rewarding Performance**

**Chairmen:** Antonio DAVILA (IESE University of Navarra, Spain)

**Invited Speakers:** Marc J. EPSTEIN (Rice University, Houston, U.S.A.)  
and Jean-François MANZONI (IMD, Lausanne, Switzerland)

**Nice, France, September 26-28, 2007**  
**(September 26: Early works day ; September 27-28: Conference)**

The third edition of the EIASM conference on performance measurement and management control was a great success. Over 180 scholars participated in the conference (+59%), 108 papers were presented (+96%), some of which later appeared in a book published by JAI Press (Elsevier Science) . In light of this success and to continue to explore and exchange ideas on these topics, a fourth conference will take place in 2007.

As in 2003, the 2007 edition will explore the latest research on “performance measurement and management control”, as well as provide an opportunity to discuss current research, current corporate practice and future trends in research and practice. The two invited speakers will present their most recent ideas on management control and performance measurement. This will include an update on the current research in the field and extensive discussion of business practices and trends. The first day (September 26) will be reserved for the presentation of early work from emerging scholars in order to facilitate more discussions on them.

Research papers using a variety of theoretical and methodological approaches are invited on any topic related to the general theme of performance measurement and management control. We want this fourth edition to focus on critical issues related to performance drivers, measurement, evaluation and rewards. The topics can be examined from several perspectives, including the balanced scorecard, other performance measurement and strategic management systems in different organizations and sectors (including public sector), and at various organizational levels (including the corporation, strategic business unit, functions, teams, and individuals).

Some examples of questions that we want to address are:

- What are the relationships between these variables and how important are they?
- Do performance measures need to be tied to rewards?
- Do performance measures play (or need to play) different roles:
  - in the attribution of different types of rewards (e.g., manager consideration, salary increase, promotion, bonus)?
  - at different hierarchical levels?
  - across industries, types of business, organizational strategy, etc?
- What are the pros and cons of relative performance evaluation systems?
- When is it desirable to hold employees accountable for actions over which they have limited or no control?
- How important is the performance measurement system in driving superior performance?

Those who want to present a paper at the conference should submit no later than January 31th, 2007 an abstract (approximately 300 words) by Web application ([www.eiasm.be](http://www.eiasm.be) - web pages of the conference – see calendar of activities). Complete papers will be required by June 15, 2007. It is intended that papers will be considered for publication in a special volume of a major journal or book series at authors' request. For more information, please contact:

EIASM

Graziella MICHELANTE - Place de Brouckère-Plein 31 - 1000 Brussels - Belgium

Phone: +32 2 226 66 62 – Fax : +32 2 512 19 29 – Email: [michelante@eiasm.be](mailto:michelante@eiasm.be)

**Workshop Web Site** (Calendar of Activities): <http://www.eiasm.be>

### **Practicalities**

The whole Workshop will take place in Nice. It will start on September 26th morning to end around 6pm on September 28th. Nice has an international airport which is easily accessible from the conference place.

For more information on this area, see <http://www.businessriviera.com>

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# *The Illinois International Accounting Symposium*

held at the

University of Hawai`i at Mānoa

Honolulu, Hawaii

June 7-9, 2007

# *Accountancy*



## **Call for Papers**

The 2007 annual symposium of *The International Journal of Accounting* will be held in Honolulu, Oahu, Hawai`i on June 7-9, 2007. The theme of the 2007 symposium is "Measurement, Disclosure and Governance." Papers in all areas of international accounting, taxation, auditing, and ethics are welcome. Authors are invited to submit research papers for presentation. Submitted papers will be anonymously reviewed. The Program Committee will select papers for presentation based on the comments of the reviewers, quality of the work and potential contribution to the literature. There is limited space for other participants who would like to attend.

The registration fee of \$300.00 will cover copies of the conference materials and meals. Registration fees are waived for authors, co-authors, and discussants appearing on the program. A stipend of up to US\$1,600.00 to cover the travel and lodging cost will be provided for one author for each accepted paper and for each discussant. Accepted papers will be published in *The International Journal of Accounting*, a publication of Elsevier, after satisfying the refereeing process. The deadline for submission is January 31, 2007. Papers are to be submitted in an electronic form to [ciera@uiuc.edu](mailto:ciera@uiuc.edu)

Please visit: [www.business.uiuc.edu/ciera/conferences/](http://www.business.uiuc.edu/ciera/conferences/) for conference updates.

Questions about the conference may be addressed to Susan Sutherland at [sesuther@uiuc.edu](mailto:sesuther@uiuc.edu) or:

A. Rashad Abdel-khalik University of Illinois at Urbana-Champaign College of Business 1206 S. Sixth Street 320 Wohlers Hall Champaign, IL 61820 <a href="mailto:rashad@uiuc.edu">rashad@uiuc.edu</a>	Shirley Daniel Henry A. Walker Jr. Professor of Business Enterprise School of Accountancy College of Business Administration University of Hawai`i at Mānoa 2404 Maile Way Honolulu, HI 96822 <a href="mailto:sdaniel@hawaii.edu">sdaniel@hawaii.edu</a>
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The symposium is co-sponsored by the School of Accountancy and the Center for International Business Education and Research in the College of Business Administration at the University of Hawai`i at Mānoa ([www.cba.hawaii.edu](http://www.cba.hawaii.edu)), the Zimmerman Center of the University of Illinois at Urbana-Champaign, and Elsevier, the publisher of the *Journal*. The symposium will be held at the East-West Center on the campus of the University. A special feature of the symposium will be a guided visit to Shangri La, the Honolulu home of Doris Duke. Built in 1937, Shangri La houses an impressive collection of Islamic art and is considered one of Hawai`i's most architecturally significant homes ([www.shangrilahawaii.org](http://www.shangrilahawaii.org)).



## **International Symposium on Audit Research Shanghai, China 22-23 June 2007**

The 13th Annual International Symposium on Audit Research (ISAR 2007) will be hosted by the Shanghai Jiao Tong University [SJTU] on 22 and 23 June, 2007. ISAR 2007 will be jointly organized by the University of Southern California, Universiteit Maastricht, Nanyang Technological University, the University of New South Wales and Shanghai Jiao Tong University. The symposium will be held in Shanghai, PRC.

### **Scope of Topics**

The scope of ISAR is intended to be broad and includes research papers and panels that deal with various aspects of auditing, attestation and assurance. Papers that utilize any of a broad range of research methodologies will be considered.

### **Submission of Research Papers**

Papers may be submitted in either English or Chinese. However, Chinese language papers must include an English language abstract which describes the paper's research objective[s]; research questions; research methodology; data sources (if applicable) and key research findings.

To be eligible for presentation, manuscripts must follow the style guidelines of *Auditing: A Journal of Practice & Theory*. Be sure to include in your paper the author(s) affiliation(s), the contact author's email address, an abstract and keywords. Accepted papers or abstracts will be published in the Symposium proceedings which will be distributed only to participants. Thus they may be submitted to any appropriate journal for formal publication.

### **Paper Submission Deadline and Requirements**

Papers should be submitted electronically in Adobe Acrobat or Word formats. Papers and, where appropriate, related research instruments must be received by **27 January 2007** and should be sent to: [papers@isarhq.org](mailto:papers@isarhq.org)

### **Further Information**

If you have questions about paper submission or early registration for the Symposium, please email

to [admin@isarhq.org](mailto:admin@isarhq.org).

Additional information is posted at: [www.isarhq.org](http://www.isarhq.org)

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