2015 ABO Working Paper Series

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I would like to thank all of the contributors to this years’ working paper series. Your response has been outstanding. Please contact me by email at jrigsby@cobilan.msstate.edu if you see any errors in the working papers, and I will get them corrected.

Boston College

Cohen, Jeff; Holder-Webb, Lori (Western New England University); Zamora, Tina (Seattle University). “Information preferences of investment professionals.” Jeffrey.cohen@bc.edu

Cohen, Jeff; Gaynor, Lisa (University of South Florida); Krishnamoorthy, Ganesh (Northeastern University); Wright, Arnold (Northeastern University). “The effects of professional and social ties between the CEO and the audit committee on investor decision making.” Jeffery.cohen@bc.edu

Brock University

Dunn, Paul; Farrat, Jonathan (Ryerson University); Hausserman, Cass (Portland State University). “The influence of guilt cognitions on taxpayers’ amnesty disclosures.” Cass.hausserman@pdx.edu

Case Western Reserve University

Sheremeta, Roman; Shields, Timothy (Chapman University). “Deception and reception: The behavior of information providers and users.” shields@chapman.edu

Chapman University

Pfeiffer, Glenn; Shields, Timothy (Chapman University). “Performance-based compensation and firm value – Experimental evidence.” Shields@chapman.edu

Schniter, Eric; Sheremeta, Roman (Case Western Reserve University); Shields, Timothy (Chapman University). “Limitations to signaling trust with all or nothing investments.” shields@chapman.edu

Schniter, Eric; Shields, Timothy (Chapman University). “Sexism, statements and audits.” shields@chapman.edu

Shields, Timothy; Baohua, Xin (University of Toronto). “Higher-order beliefs and uniform accounting measurement: Experimental evidence.” shields@chapman.edu
Shields, Timothy. “Other regarding behavior and efficiency as determinants of honesty and trust.” shields@chapman.edu

DeVry University

Kasonso, Jones K. “Assessing the determinants of perceived IFRS proficiency levels of Certified Public Accountants in California.” jkasonso@devry.edu

Florida International University

Westernam, Kim; Cohen, Jeff (Boston College); Trompeter, Greg (University of Central Florida). “Professional skepticism in practice: An examination of the influence of accountability on professional skepticism.” Jeffrey.cohen@bc.edu

Heriot Watt University

Pomare, Carol; Berry, Anthony (Manchester Metropolitan University). “Governance and management control systems in the higher education industry: The case of western Canada.” Caroline.yabar@rdc.ab.ca

Portland State University

Hausserman, Cass. “Taxpayer responses to false accusation by the tax authority: An experimental investigation.” Cass.hausserman@pdx.edu

Hausserman, Cass; Hecht, Gary (University of Illinois at Urbana-Champaign). “Can creativity be stimulated in accountants? An exploration of accounting tax framing and creativity stimulating mechanisms.” Cass.hausserman@pdx.edu

University Federal of Rio de Jareiro, Brazil

Juvenal, Denise Silva Ferreira. “Enterprise risk management and IPSAS for application at public sector audit services.” Rio1042370@terra.com.br

University of Iowa

Rietz, Thomas; Schniter, Eric (Chapman University); Sheremeta, Roman (Case Western Reserve University); Shields, Timothy (Chapman University). “Trust, reciprocity, and rules.” shields@chapman.edu

University of Memphis

Bailey, Charles D.; Nkansa, Porschia (University of Memphis). “An analysis of professionals’ declining response rates to studies published in Auditing: A Journal of Practice & Theory.” Cbailey2@memphis.edu
University of South Carolina

Bobek, Donna; Chen, Jason (Texas A & M University-Commerce); Hageman, Amy (Kansas State University); Tian, Yu (University of Central Florida). “Are more choices better? An experimental investigation of the effectiveness of multiple tax incentives.” Donna.schmitt@moore.sc.edu

Bobek, Donna; Hagman, Amy (Kansas State University); Radtke, Robin (Clemson University). “The influence of identity fusion and public accounting firms’ ethical environment on job attitudes.” Donna.schmitt@moore.sc.edu

Bobek, Donna; Dalton, Derek (Clemson University); Daugherty, Brian (University of Wisconsin-Milwaukee); Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “An investigation of ethical environments of CPAs: Public accounting versus industry?” Donna.schmitt@moore.sc.edu

Bobek, Donna; Dalton, Derek (Clemson University); Daugherty, Brian (University of Wisconsin-Milwaukee); Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “An experiential investigation of tax professional and client interactions.” Donna.schmitt@moore.sc.edu

University of Wisconsin-Madison

Barr-Pulliam, Dereck D. “Internal auditors’ perceptions of the likelihood of earnings management: The impact of type of earnings manipulation, audit frequency, and auditor objectivity.” dbarr@bus.wisc.edu

University of Wyoming

Johnson, Eric; Kidwell, Linda (University of Wyoming); Lowe, D. Jordan (Arizona State University; Reckers, Phillip (Arizona State University).”The Association between Followers’ Personal Characteristics, Perceptions of CEO Narcissism, and Intentions to Comply in Committing Financial Fraud.” eric.johnson@uwyo.edu

York University

Chung, J.: Cohen, Jeff (Boston College); Monroe, Gary (University of New South Wales). “The influence of a self-interest threat to auditor independence and emotion on auditors’ inventory judgments.” Jeffrey.cohen@by.edu