



# THE ABO Reporter

ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

FALL 2007

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ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

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## Message from the President

**Sean Peffer**

Hi. I hope your school year is off to a great start. I would just like to provide a few updates on what is happening within our section....

### ANNUAL MEETING IN CHICAGO

I hope y'all enjoyed the annual meeting in Chicago. We owe a big "thank you" to Rich Houston for the ABO sessions. We had 67 submissions for the conference with 14 sessions and 42 papers presented. Unless my math is wrong, we had an acceptance rate of over 62%. If we have more quality submissions for future annual meetings, we have the opportunity to have more sessions. Good job Rich!

### I WILL SEE YOU IN PHILLY!

Steve Kaplan and Jim Bierstaker deserve credit for putting together our annual section doctoral consortium and research conference in Philadelphia on October 19th and 20th. The meeting information is online at [http://aaahq.org/meetings/2007ABO\\_online.htm](http://aaahq.org/meetings/2007ABO_online.htm).

If you are a doctoral student or new faculty I am sure you will find the doctoral consortium worthwhile. Steve has put together a solid program with a panel that will be invaluable to doctoral students and new faculty alike. We have received increased funding from Deloitte to help support the first 20 doctoral students to sign up for the meeting. Please thank Deloitte for their support.

Please consider attending the research conference. It runs from noon on Friday through Saturday. In addition to the conference activities, myself and a few of my friends are going out for dinner on Friday night. You are invited to join us. You can indicate on the meeting sign up sheet that you want to attend. If we get enough interest, Jim will make reservations for us at a local restaurant. This is not fancy and is not part of the meeting. It is just a bunch of people getting together for dinner. It will either be a great time, or a great flop.

Jean Bedard has graciously agreed to coordinate the 2008 ABO meeting in Providence, RI. Please thank her and give her your input for panels or other items you would like to see at that meeting.

We need your input on the 2009 meeting (yes, we actually plan out that far in advance...surprised me too). We are considering Seattle, New Orleans, and Denver. Come prepared to give your input at the business meeting in Philly.

#### THE ELECTION RESULTS ARE IN...

Thank you to Stacy Kovar for handling the nominations and the elections. Congratulations to Rich Houston who is now the President Elect and Jennifer Joe who has taken over from Elizabeth Almer as Secretary / Treasurer of the section. We owe Elizabeth Almer a large round of applause for her last two years of exemplary service.

#### *BRIA* IS GOING SEMIANNUAL

Bryan Church is completing plans to make *BRIA* a semiannual publication. Look for this in 2008. This is great news and did not happen without some extra special effort. When Bryan first became editor, Charlie Bailey (the president), Steve Kaplan (the outgoing editor) and Mike Shields (the publications committee chair) provided invaluable support and advice. The subsequent presidents, Stacy Kovar and Tim Louwers, kept the ball rolling. We now need you! To make this work, we need you to submit your high quality papers to the journal. You asked for it. You got it. Now we need you to support it! I know you will.

#### A PERSONAL THANKS FROM ME

As soon as I took over as President of the ABO section, the "powers that be" requested that I fill no less than 23 officer positions. I had all of these positions filled and confirmed within a few days. That is what sets this section apart. Everyone I asked said "yes" without hesitation. I really appreciate your willingness to serve.

Well, that is about all the updating I have and probably about all you want to read. One last thing... My goal for this year is not just to get more members to join the ABO section (I may get kicked out of the AAA for saying that). Instead, my goal is to make the section even stronger and serve the members better. We are a very strong section with excellent financials. We have great personal connections and a great network within the section. I hope to nurture this. I welcome any ideas or input you may have.

Keep the ideas coming...and Thanks!  
Sean

Sean Peffer  
2007–2008 ABO President

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## Changes in Store for *Behavioral Research in Accounting*

**Bryan K. Church**

*Behavioral Research in Accounting (BRIA)* has been published by the Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association since 1989, with one issue per year. Over the years, the ABO Section's Executive Committee has advocated moving to a biannual publication, with the leadership of the Section providing endorsement. In 2006, a motion was passed by the ABO Section's Executive Committee to go forward with the change, subject to it being sustainable.

I am happy to report that the journal has reached a point that it is able to sustain two issues per year. Beginning in 2008, the journal's 20th year, BRIA will be published twice per year. The change reflects continued encouragement and support of the Section's membership. The papers that will appear in the first issue of 2008 are shown below.

- The Effect of a Justification Memo and Hypothesis Set Quality on the Review Process  
*Stephen K. Asare and Arnold Wright*
- DCF Techniques and Non-Financial Measures in Capital Budgeting: A Contingency Approach Analysis  
*Shimin Chen*
- The Impact of Nonaudit Service Fee Levels on Investors' Perception of Auditor Independence  
*Shawn M. Davis and Dana Hollie*
- Accounting Firm Culture and Governance: A Research Synthesis  
*J. Gregory Jenkins, Donald R. Deis, Jean C. Bedard, and Mary B. Curtis*
- An Empirical Examination of a Three-Component Model of Professional Commitment Among Public Accountants  
*David Smith and Matthew Hall*
- Disclosure versus Recognition of Stock Option Compensation: Effect on the Credit Decisions of Loan Officers  
*Chantal Viger, Réjean Belzile, and Asokan Anandarajan*
- Accounting and Machiavellianism  
*Robin L. Wakefield*
- The Effects of Decision Aid Design on Information Search Strategies and Confirmation Bias of

Tax Professionals

*Patrick Wheeler and Vairam Arunachalam*

The success of the journal, and the move to two issues per year, depends vitally on the ABO Section's membership. Please continue to submit your papers to *BRIA* and encourage your colleagues to do the same!

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## ABO Section Calendar



**Check it out!!!**

ABO Calendar Link: <http://aaahq.org/abo/index.html>

The ABO Section has introduced a section calendar. The calendar has the potential to be a wonderful tool for section members — if we use it! Similar to posting the due dates for the ABO Reporter, committees could post due dates relating to their activities. For instance, coordinators of all conferences (national and regional) could post submission deadlines and conference dates.

Adding section activities is just a "click" away.

Send postings to Charlie Bailey, the ABO Section webmaster, at ([CBailey2@memphis.edu](mailto:CBailey2@memphis.edu)).

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## 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)

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## **2007 ABO Research Conference**

**October 19 – 20th, 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.

Conference highlights include a doctoral consortium led by Steve Kaplan, Emerging Scholars Sessions, an optional Friday night dinner, a research forum, and an editors' panel.

If you are interested in being a discussant or moderator, please contact Jim Bierstaker ([james.bierstaker@villanova.edu](mailto:james.bierstaker@villanova.edu)). Registration information, along with hotel information, a preliminary schedule, and more can be found on the AAA website at: [http://aaahq.org/meetings/2007ABO\\_online.htm](http://aaahq.org/meetings/2007ABO_online.htm).

See you in Philadelphia!

James Bierstaker, Program Chair

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## 2nd Annual Doctoral Consortium

Attention Doctoral Students & Coordinators:

The Accounting, Behavior, and Organizations (ABO) Section of the American Accounting Association (AAA) is pleased to announce its 2nd Annual Doctoral Consortium. The consortium will be held in conjunction with the annual ABO Research Conference in Philadelphia, PA on October 19th and 20th.

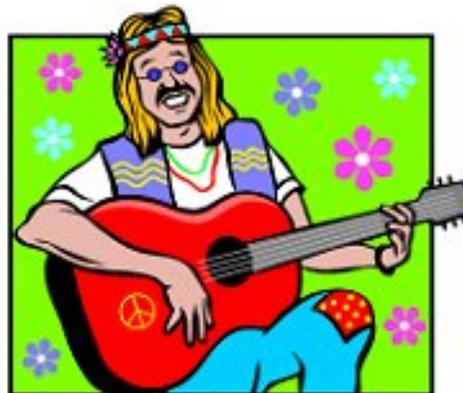
The specifics regarding the Doctoral Consortium, and with conference registration information, hotel information, and a preliminary schedule can be found on the AAA website at:

[http://aaahq.org/meetings/2007ABO\\_online.htm](http://aaahq.org/meetings/2007ABO_online.htm)

NOTE: Due to the generous support of Deloitte US Firms, doctoral student costs are very low — particularly to those students who register early!

Guess who is leading the Doctoral Consortium this year?

One hint...





## **Working Paper Series**

Because of the change in dates for the ABO Reporter, the Working Paper Series will not be coming out in this issue but the next one. I tried gathering working papers over the summer and most people appear to be away from their desks. As a result, I will be sending out a request for working papers in January 2008 to be included in the April issue of the ABO Reporter. I will update the ABO calendar on its website for the due date. Thank you very much for your interest and patience.

John Rigsby

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## Eleventh Annual Colloquium on Change in Accounting Education

The eleventh annual [Colloquium on Change in Accounting Education](#), sponsored by the Institute of Management Accountants (IMA), will be held in the dynamic Southwestern, activity-rich city of Scottsdale, Arizona from October 3 to October 6, 2007. As always, the Colloquium will present a variety of cutting edge tools that promise to stimulate and expand your vision of accounting education as well as an outstanding team of faculty presenters. In addition, our headquarters hotel is an outstanding AAA Four Diamond property that has been the recipient of nearly 40 hotel, spa, and dining awards in its two-year history.

If you are relatively unfamiliar with the Colloquium, click here to see what past attendees have said about their Colloquium experience:

<http://www.thecolloquium.com/testimonials.htm>. If you are interested in attending the Colloquium as a presenter, proposals for a poster session will be considered through Monday, September 10, 2007. For a first-class program, set of colleagues, hotel, and Southwestern location, re-energize yourself at this year's Colloquium (and consider bringing along that special someone for a weekend in the desert!).

For more information about attending the Colloquium as either an attendee or presenter, access the Colloquium web site at <http://www.thecolloquium.com> or contact Paul Solomon at either (928) 300-5738 or [cqm@esedona.net](mailto:cqm@esedona.net).

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## American Society of Business and Behavioral Sciences

The 15th Annual Meeting of the American Society of Business and Behavioral Sciences will be held at the Imperial Palace Hotel and Casino, Las Vegas, Nevada from February 21 to 24, 2008. Proposals for paper presentation and session chairs are invited from all areas of Business and Behavioral Sciences in 63 tracks. Please visit [http://www.asbbs.org/call\\_us.html](http://www.asbbs.org/call_us.html) for a complete list of tracks. The deadline for submission of proposals is October 20, 2007. Information about ASBBS including its publications is available at <http://www.asbbs.org>. Like in the past years, accepted papers will be published in the Conference Proceedings if guidelines are met. The deadline for Proceedings submission is December 10, 2007. ASBBS also publishes a peer-reviewed e-journal and a refereed journal titled *Journal of Business and Behavioral Sciences (JBBS)*. The *JBBS* is listed in Cabell's directory. All articles presented at the 15th Annual Conference will qualify for review and publication in the *JBBS* and the e-Journal.. Visit <http://www.asbbs.org/publications.html> for the current issue of the e-journal and the Proceedings of the 14th Annual Conference.

**Paper/Abstract Submission:** To submit a proposal, provide a complete paper or an abstract with at least 250 words with the title of the paper, name(s), addresses, telephone numbers and email address to an appropriate Track Chair or to me (Conference Chair). All proposals will be reviewed. The Best Paper of each track will be recognized in the Conference Proceedings and the Annual Banquet. Visit <http://www.asbbs.org/awards.htm> for a list of Best papers of 2007 National Meeting. All Best Papers may be published in the ASBBS E-Journal. Authors of Best Papers will be asked to send their formatted papers to [she@csusm.edu](mailto:she@csusm.edu) by March 30, 2008. I am looking forward to seeing you in Las Vegas in February.

Regards,  
Professor Wali I. Mondal  
President and Conference Chair, ASBBS  
<http://www.asbbs.org>  
P.O. Box 502147  
San Diego, CA 92150-2147

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## **Call for Papers: Global Management Accounting Research Symposium 2008**

The fifth annual symposium will be held at **The University of New South Wales, Sydney, Australia, June 12-13, 2008.**

An **Emerging Scholars Forum** will be held on **June 11th, 2008.**

GMARS aims to promote a "global village" of management accounting research by bringing together a diverse set of the highest-quality research papers, plenary speakers, and researchers from around the world. It rotates annually around the world:

- Copenhagen Business School
- Michigan State University
- The University of New South Wales

GMARS will provide a broader appreciation and understanding of the many theoretical perspectives and research methods that are used to study the global diversity of management accounting practices.

GMARS will include plenary and concurrent sessions with discussants. The plenary speakers will be:

Shannon Anderson  
Rice University

Professor Mark Dirsmith  
The Pennsylvania State University

Anthony Hopwood  
University of Oxford

Please submit your papers to **Jane Baxter ([j.baxter@unsw.edu.au](mailto:j.baxter@unsw.edu.au)) by January 31st, 2008.**  
Successful presenters will be informed by March 1st, 2008.

Additional information about GMARS is at: <http://www.gmars.org>

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## **Call for Papers-ISAR 2008 14th Annual International Symposium on Audit Research**

**Los Angeles, California, USA — 30 and 31 May, 2008**

***Celebrating 25 Years of Supporting Auditing Research***

The 14th Annual International Symposium on Audit Research (ISAR) will be hosted by the Leventhal School of Accounting, University of Southern California on 30 and 31 May, 2008 in Los Angeles, USA. ISAR is jointly organized by the University of Southern California (USA), Universiteit Maastricht (Netherlands), Nanyang Technological University (Singapore), and the University of New South Wales (Australia). The symposium will be held in the Los Angeles area and follows the USC SEC and Financial Reporting Conference, held on the 29th of May in Pasadena.

ISAR has its origins in the Audit Judgment Symposium hosted by the University of Southern California from 1983 until 1994. ISAR 2008 celebrates 25 years of support for auditing research through the Audit Judgment Symposium, the Maastricht Audit Research symposium and for more than a decade, the International Symposium on Audit Research (ISAR).

### **Scope of Topics**

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

### **Submission of Papers**

To be eligible for presentation, manuscripts must follow the style guidelines of *Auditing: A Journal of Practice & Theory*. Please pay particular attention to the format and length requirements — manuscripts should not exceed 7,000 words or approximately 18-25 double-spaced pages including tables, figures and references. Please submit a single document which includes author(s) affiliation (s), the contact author's email address, an abstract and keywords. Accepted papers will not be published in formal proceedings and thus may be submitted to any appropriate journal.

### **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 31 January 2008 and should be sent to: [papers@isarhq.org](mailto:papers@isarhq.org).

### **Further Information**

If you have questions about paper submission please email to [papers@isarhq.org](mailto:papers@isarhq.org). For questions about the symposium and for early registration please email to [admin@isarhq.org](mailto:admin@isarhq.org). Further information is available at the ISAR website at <http://www.isarhq.org> where you can also register for email updates on ISAR 2008.

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## Call for Papers *IMA Educational Case Journal*

IMA is pleased to announce the launching of the *IMA Educational Case Journal (IECJ)*. The mission of the Journal is to publish teaching cases and research related to case writing or teaching with cases in management accounting and related fields. International submissions are welcome and encouraged. The initial issue is targeted for December 2007. Listing of the Journal in Cabell's Directory and the SSCI will be pursued.

*IECJ* will be published quarterly on-line. All manuscripts will be sent to two reviewers, although additional reviewers may be consulted in some instances. A double-blind peer review process will be employed. A strong effort will be made to complete the initial review within two to three months.

*IECJ* (both current and past issues) will be available on the IMA's website. In addition, in order to enhance accessibility of the cases, cases included in the journal will be individually accessible and downloadable (in PDF format), and searchable by keyword terms. The journal (and individual cases) will be available free to IMA members and will also be available on a subscription basis. Recipients of the journal receive the right to free use of the cases for educational purposes. Teaching notes will be contained in a secure location on the IMA website and will be made available without charge to IMA members and subscribers who can demonstrate a need for access to them (ex., course instructors).

### EDITORIAL BOARD

A listing of members of the Editorial Board is available at the Journal's website ([imanet.org/IECJ](http://imanet.org/IECJ)).

### SUBMISSION OF MANUSCRIPTS

Manuscripts will be accepted on an on-going basis. There is NO submission or page fee. Manuscripts must not have been previously published and must not be currently under review by another journal or publisher. Authors will retain the right to use their cases for instructional purposes. Cases may be released for other publications after a publication date has been set by the Journal's Editor.

Case studies to be considered for the Journal should be submitted electronically to the Editor via e-mail attachment. Complete submission guidelines, including details regarding manuscript preparation, are available at [imanet.org/IECJ](http://imanet.org/IECJ). Journal submissions and questions regarding the

Journal can be sent to the Editor, Raef Lawson, IMA's Director of Research at [IECJ@imanet.org](mailto:IECJ@imanet.org).

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## **Call for Papers** ***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. Six volumes have been published and the 2007 issue is in process. These can be found at <http://www.atypon-link.com/AAA/loi/api> (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.

For instructions to authors and submission procedures, visit the journal at <http://www.atypon-link.com/AAA/loi/api> 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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## 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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*Chris Wolfe*, Texas A&M University  
*Sally Wright*, University of Massachusetts Boston

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# Sharing the **Vision**

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A tribute to  
**Dr. Michael Gibbins FCA**

A night of honour,  
a day of sharing



# Mark your calendar

## May 2nd & 3rd, 2008

Through teaching, research and service to the community, Dr. Mike Gibbins FCA has shared his enthusiasm and vision for his profession with many people—from students and colleagues to fellow CAs, researchers, and community members. Come celebrate his career and accomplishments.

**Dinner:** Friday, May 2nd

**Research Symposium:** Saturday, May 3rd

*Additional details of this tribute event coming soon.*

*You are also invited to share your thoughts about Mike. Testimonial letters may be submitted to **Dr. Karim Jamal CA**, Professor and Chartered Accountants' Distinguished Chair in Accounting, by mail:*

School of Business  
3-23 Business Building  
University of Alberta  
Edmonton, Alberta  
Canada T6G 2R6

Or by email: [karim.jamal@ualberta.ca](mailto:karim.jamal@ualberta.ca).