



THE ABO Reporter

ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

Spring 2009

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President's Letter

Hello to all ABO Members.

This will be my last message in the ABO Reporter. Consequently, I would first like to thank everyone who has volunteered in any capacity to help the ABO Section. All of you have helped us maintain high standards in everything we do and also to continue increases in conference attendance and membership. Elizabeth Almer, who will follow me as President, already is quite involved and has contributed greatly to making the section better.

A few things to keep an eye out for. First, very soon we will be electing a President to follow Elizabeth in 2010 and a Secretary/Treasurer to succeed Jennifer Joe starting this fall. I would like to thank Jennifer on behalf of the section for her many years of great service to the ABO. Sean Pepper is in charge of the nominations committee and is developing a slate of extremely qualified people.

I also would like to thank Sean on behalf of the section for all that he has done over the years. Sean is incredibly dedicated to the ABO and does many things on the section's behalf that many people do not know about. Being the kind of person he is, Sean undertakes these activities without any expectation of recognition—he does so for the benefit of the section—and I would just like to ensure that Sean receives some of the recognition he deserves.

Also, please heed the calls for nominations for section awards, including the ABO Section Outstanding Dissertation Award and 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.

Before going further, I would like to address something not ordinarily addressed in these letters from the President. As I was thinking about what to write, I could not help but keep coming back to the effect of the current economic problems on our profession, our section, and many of our friends and colleagues. First, some of our colleagues either currently are looking for positions or know someone who is. This goes for experienced faculty as well as our graduating PhD students. Please do all that you can to support these people as they seek employment in an extremely tough job market.

Please also keep in your thoughts those people who are experiencing the effects of funding cuts,

whether they be in the form of salary reductions or reductions in other forms of support. Most of us are extremely lucky to have a solid job with all the benefits that entails—not everyone in our profession is so lucky right now.

Also, I write briefly below about our upcoming conferences. I know that funding is tight, perhaps especially for travel. However, it is extremely important to the continuing success of the section that we continue to provide quality programs and keep up our trend of high attendance. When you are weighing your options for how to spend your travel budgets, and when you are seeking funding for your PhD students, please be assured that everyone involved with planning section events is committed to putting together extremely high quality programs. Also, the networking opportunities created by the PhD Consortium, not to mention the quality of the program, has very much helped PhD students network, secure employment, and enhance their research skills.

Please do all that you can to ensure that PhD students and faculty continue to have the opportunity to attend our events. Just as businesses that continue spending on R&D tend to come out of recessions better than those that don't, faculty and PhD students who continue to attend conferences and take advantage of all the benefits they provide will enhance their careers.

I would also like to highlight some upcoming events.

2009 Annual Meeting

Damon Fleming has overseen the ABO's participation in the meeting and has constructed high quality ABO concurrent sessions for the annual meeting in New York on August 1-5. Damon has done an outstanding job.

2009 ABO Section Conference

Frank Hodge and Nathan Stuart currently are planning the Section Conference in Seattle, WA on October 8-10. In addition, Jane Kennedy is putting together the doctoral consortium. These meetings keep getting better every year in terms of both attendance and quality of the content. It is also worth noting that we continue to have a great reputation as being one of the friendliest of the Section conferences.

Please also keep your eye on the section's page on AAA Commons. Tom Clausen is our liaison with AAA and he continues to improve the quality of the section's content. 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. I have no doubt that this tradition will continue under Elizabeth and her soon to be determined successor.

Sincerely,

Rich

Richard W. Houston
2008-2009 ABO President

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Greeting from the Editor

Hello ABO members,

The ABO Reporter is finally out after some delay. I will endeavor to do better next fall. I was quite sick with bronchitis this spring and that put me behind. But the good news is, that since school is ending up, you will have plenty of time to read the newsletter.

The Annual Meeting is fast approaching. It looks to be a great conference in the Big Apple, including the teaching conference. I think this is going to be a very important meeting as we proceed into the future.

The 2009 ABO Research Conference will be held in Seattle, Washington, October 8th - 10th. Last year's conference in Providence, Rhode Island was outstanding, and I am sure Seattle will be the same. If you have never attended an ABO Research Conference, I strongly encourage you to come to Seattle. You will not be disappointed.

The Northeast Regional Meeting is scheduled for November 5th - 7th in Boston. Harry Howe has selected a great site for the conference and is putting together a great program.

Be sure to see our new section on non-accounting resources.

I look forward to seeing you in New York. Have a great and relaxing summer.

Yours truly,

Don Kent
Editor

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2009 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 if you see any errors in the working papers and I will get them corrected.

Bentley University

- Abdolmohammadi, Mohammad J. and Gerrit Sarens (Universite Catholique de Louvain). "Cultural Dimension as an Explanatory Variable in Use and Compliance with Internal Auditing Standards in Nineteen Countries." Mabdolmo@bentley.edu

Boston College

- Cohen, Jeffrey, Ganesh Krishnamoorthy (Northeastern University) and Arnie Wright (Northeastern University). "Auditor Experiences of Corporate Governance in the Post-Sarbanes Oxley Era." Cohen@bc.edu
- Cohen, Jeffrey, Yuan Ding (China Europe International Business School), C. Lesage (HEC Paris) and Herve Stowlowly (HEC Paris). "The Role of Managers' Behavior in Corporate Fraud." Cohen@bc.edu
- Cohen, Jeffrey, Lori Holder (Webb-Simmons College), Leda Nath (University of Wisconsin at Whitewater), and David Wood (Boston College). "Corporate Reporting of Industry Cohort Information: A Sampling of Discretionary Disclosure Practices among U.S. Firms." Cohen@bc.edu

Brigham Young University

- Coyne, Joshua, Scott Summers (Brigham Young University), Brady Williams (Brigham Young University), and David Wood (Brigham Young University). "Accounting Program Research Rankings by Topical Area and Methodology." Davidwood@byu.edu

Kent State University

- Alam, Pervaiz, Connie Chen Zhang (Kent State University) and Norman Meonske (Kent State University). "Performance Measure Properties and Cash Bonus Plans." palam@kent.edu

Manhattan College

- Bagget, Walter O. "Management by Exceptional: Reforming Management by Exception," Walter.Bagget@Manhattan.edu
- Bagget, Walter O. "Improving the Use of Budget Feedback." Walter.Bagget@Manhattan.edu
- Bagget, Walter O. "Behavioral Implications of Management by Exception: An Appreciative Research Approach to Budget Feedback." Walter.Bagget@Manhattan.edu

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
- Brazel, Joseph, Christopher Agoglia (University of Massachusetts), Richard Hatfield (University of Alabama), and Scott Jackson (University of South Carolina). "The Effect of Risk of Misstatement and Workload Pressure on the Choice of Workpaper Review Format." Joe_Brazel@ncsu.edu
- Brazel, Joseph, Keith Jones (George Mason University), and Doug Prawitt (Brigham Young University). "Do Auditors Notice Inconsistencies between Financial and Nonfinancial Measures?" Joe_Brazel@ncsu.edu

Pennsylvania State University

- Dirsmith, M., S. Samuel (Pennsylvania State University), M. Covalleski (University of Wisconsin-Madison) and J. Heian (Utica College). "The Inter-Play of Power and Meta-Power in the Social Construction of 'Entrepreneurial' Professional Services Firms: A Processual Ordering Perspective." Eu3@psu.edu

- Huddart, Steven and Abdullah Yavas (Pennsylvania State University). "The Efficiency of Stock-Based Incentives: Experimental Evidence". Huddart@psu.edu

Queen's University (Canada)

- Murphy, Pamela. "The Attitude Toward and Rationalization of Fraudulent Financial Reporting." pmurphy@business.queensu.ca

Universidad Autonoma de Barcelona (Spain)

- Moya, Soledad, Gonzalo Rodriguez (Universidad Autonoma De Barcelona), and Diego Prior (Universidad Autonoma de Barcelona). "Legal Incentives and Accounting Academics Behaviour: A Spanish Case Study." Soledad.Moya@uab.es

University of Hawaii at Manoa

- Roger Debreceeny, Stephanie Farewell (University of Arkansas at Little Rock) and Nolan Kido (University of Hawaii at Manoa). "Interacting with Interactive Data: The Effects of Interface and Context on Mapping Financial Statement Elements to the XRBL U.S. GAAP Taxonomy." kidon@hawaii.edu

University of Lyon (France)

- Cappelletti, Laurent G. "Developing Human Capital Through an Adapted Management Control Methodology." cappalletti@iseor.com

University of Nebraska- Omaha

- Blaskovich, Jennifer and Eileen Z. Taylor (North Carolina State University). "Enterprise Risk Management: An Explanatory Study of Functional Diversity and Information Sharing." jblaskovich@mail.unomaha.edu

University of Oklahoma

- Jensen, Kevan and Velina Popova (Virginia Tech). "The Effectiveness of Different Types of Negotiation Tactics in Managing Audit-Client Satisfaction." kjensen@ou.edu

University of Southern California

- Lin, Thomas W. (University of Southern California) and Yiming Hu (Shanghai Jiao Tong University). "Do Chinese Financial Analysts Pay Close Attention to Their Reputations?" wtlin@marshall.usc.edu

University of Wisconsin- Madison

- Covalleski, M., M. Dirsmith (Pennsylvania State University) and K. Mantzke (Northern Illinois University). "Institutional Destabilization and the New Public Management: The Case of Tax Incremental Financing." Eu3@psu.edu

University of Wisconsin- Milwaukee

- Daugherty, Brian and Denise Dickens (East Carolina University). "The Effects of Offshoring on Juror's Evaluation of Auditor Liability and Plaintiff's Awards." daughert@uwm.edu

University of Wyoming

- Stephenson, Teresa and Gary Fleischman (University of Wyoming). "Tax Preparer Services: Determining How Well Tax Preparers and Their Clients Know Each Other." Stephenson.Teresa@gmail.com

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From the BRIA Editor's Desk – One year out

The first year of my term as editor of Behavioral Research in Accounting has flown by. Many people comment to me that the job of editor must be a lot of work. While I can't disagree, I also must say that it is some of the most interesting, intellectually challenging and satisfying work I have done so far in my career. During the first year, I was supported by a highly committed editorial board and a large group of dedicated reviewers. Thanks go to all of you who have supported the journal over the last year! In addition, I would like to thank the authors who submitted over 50 papers to the journal last year and provided me with much interesting food for thought.

I am also often asked about the number of submissions in any one year and how the review process tends to unfold. To answer these questions, I provide the following journal statistics:

Journal Statistics:	Number	
Papers accepted to date		4 (7%)
Papers still in the review process:		
1st round	14	
2nd round	5	
3rd round	3	22 (42%)
Papers rejected or withdrawn by the authors	-	28 (51%)
Total papers submitted Jan –Dec 2008	54	54 (100%)

By March 31, 2009, I had received 10 new paper submissions - somewhat less than last year where I had received 16 new papers by the end of March. Remember that the journal is now published in two issues a year. To ensure two full and interesting issues each year, you need to keep those papers coming!

From my end, I have also been taking the opportunity to talk up the journal and encourage new submissions wherever possible. I chatted with many of you at the ABO Section Mid-year Meeting and saw a number of really interesting papers presented there. In addition, I enjoyed the talk given by Mike Shields while accepting his Lifetime Contribution Award. For those of you who couldn't attend, I encourage you to read Mike's comments entitled "It's Been-an-All-Too-Short Interesting Trip through the Behavioral Accounting Literature: A Personal Perspective" which will be published in the next

issue of BRIA. In today's world where no one really seems to care much about anything that happened more than 5 minutes ago, I think reflections like Mike's are extremely rare and provide much insight into what we do today, why we do it that way and how we might want to proceed in the future.

Another really interesting thing I did in the last year was to sit on an editors' panel at the Management Accounting Section Mid-year Meeting. The audience had many questions about the publication process and the panel tried to dispel the many myths surrounding that process that seem to develop over time. The main message that the panel and I hoped to get across is the same message I would send out to ABO section members:

- If you write a good paper, it will get published. There is really no magic, just a lot of hard work.
- Choose an interesting topic that makes a contribution to the literature. Talk to your colleagues about the issue to make sure they find it interesting too.
- Design is key – spend a lot of time on the design of your study to make sure things are working the way they should and the operationalization of the theory into your study design really makes sense.
- Write a draft and then present, present, present! The more feedback you receive BEFORE you send the paper to a journal the better. Reviewers are busy, not always patient and the journal review process is not the place to “clean up” your paper. Make sure what you send in is the best it can be.
- Be persistent and don't take the reviewer's comments personally. They really are trying to help improve your paper! Take their advice, do what they suggest and my bet is you will end up with a much better paper in the end.

Finally, I want to dispel one more myth about BRIA. That is, BRIA is NOT only an “experimental journal.” While many behavioral researchers utilize the experimental method, there are a whole variety of methodologies that can be applied to better understand how accounting “affects and is affected by individuals and organizations...theoretical papers and papers based upon empirical research (e.g. field, survey and experimental research) are appropriate.” (see BRIA's Editorial Policy). In addition to methodological variety, the editorial policy is wide open in terms of theoretical grounding. While many papers submitted to BRIA are grounded in social and cognitive psychology, papers applying sociological theories for example, would also be appropriate. There are exciting opportunities to explore the breadth of accounting research allowed by the structure of the ABO section and the editorial policy of BRIA. I am looking forward to exploring as many of these opportunities as possible over the course of my term as editor. Stay tuned!

Theresa Libby
Editor, Behavioral Research in Accounting

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Non-Accounting Resources

Resource	Contributed By:
Author Dan Ariely; website: Max Bazerman	Rich Houston
Victor Ricciardi. (2008). Risk: Traditional Finance versus Behavioral Finance. In Frank J. Fabozzi (Ed.), The Handbook of Finance: Volume 3: Valuation, Financial Modeling, and Quantitative Tools (pp. 11-38). John Wiley & Sons. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1155983	Victor Ricciardi
Victor Ricciardi. (2008). The Psychology of Risk: The Behavioral Finance Perspective. In Frank J. Fabozzi (Ed.), The Handbook of Finance: Volume 2: Investment Management and Financial Management (pp. 85-111). John Wiley & Sons. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1155822	
“Predictably Irrational” by Dan Ariely	Charles D. Bailey
Website: North American Simulation and Gaming Association (new members can join free)	Christian Mastilak
“Simulation and Gaming” – journal published by Sage	
Book: Kida, T., “Don’t Believe Everything You Think: The 6 Basic Mistakes We Make in Thinking,” Prometheus Books, 2006. (used in critical thinking class but written for general audience)	Thomas E. Kida

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Overview

Registration

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Accounting at a Tipping Point

**American Accounting Association
2009 Annual Meeting
and Conference on
Teaching and Learning in Accounting
August 1-5 | New York, New York**



YOU CAN BE THE DIFFERENCE

Annual Meeting 2009

Accounting at a Tipping Point

The theme of the 2009 meeting is "Accounting at a Tipping Point." The importance of accounting for our global society has become increasingly apparent in recent years. However, this importance is juxtaposed against the shrinking of our academic community and the narrowing of the accounting research domain. Yet, forces are in place to revive and renew the accounting academic community. In our 2009 AAA meeting we will celebrate the significance of accounting around the globe and explore opportunities for renewal of the accounting academy.

• **Annual Meeting Overview**

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2009 AAA Annual Meeting ABO Section Description and Planned Sessions

The ABO Section's portion of the 2009 AAA Annual Meeting provides an interesting and eclectic array of research examining the interface between behavioral and organizational sciences and accounting. Concurrent Sessions topics this year include investor judgment, strategic performance measurement, compensation and incentives, management reporting choices, ethical decision models, framing effects, principles - based versus rules - based accounting, costing and budgeting, risk management, and corporate social responsibility. There are also two Paper Dialogue Sessions covering aspects of control, incentives, and performance measurement as well as accounting reporting and disclosure. This program represents the diverse research interests of ABO Section members and sets the stage for a valuable and thought provoking conference.

Damon M. Fleming
Section Liaison
Accounting, Behavior, and Organizations Section

ABO Section Sessions

Date/Time	Title
Monday August 3, 2009	
10:15 am - 11:45 am	Investor Judgment 1
2:00 pm - 3:30 pm	Strategic Performance Measurement Reporting and Disclosure
4:00 pm - 5:30 pm	Compensation and Incentives
	Social and Moral Norms: Institutional Perspectives on Accounting, Financial Markets and the Firm (Panel)
Tuesday August 4, 2009	
10:15 am - 11:45 am	Investor Judgment 2
2:00 pm - 3:30 pm	Ethical Decision Models for Accounting Framing Effects

4:00 pm - 5:30 pm

Management Reporting Choices

Wednesday August 5, 2009

10:15 am - 11:45 am

**Control, Incentives, and Performance Measurement
Principles - based vs. Rules - based Accounting**

2:00 pm - 3:30 pm

**Behavioral Potpourri
Risk Management**

4:00 pm - 5:30 pm

**Corporate Social Responsibility
Costing and Budgeting**

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Dear ABO Members:

The 2009 ABO Research Conference will be held in beautiful Seattle, Washington, on October 8-10, 2009. To have a successful conference we need your help. Please consider submitting a paper or volunteering as a reviewer, discussant, or moderator.

SUBMITTING A PAPER

If you are planning to submit a paper, please do so electronically by sending a Word file to:

ABOconf@u.washington.edu

The deadline for submissions is JUNE 30, 2009. If your paper is based on a field survey or experiment, please also submit your data collection instrument. At the time of submission, papers should not have been accepted for publication. The submission fee is \$25.00 (no fee for doctoral students). Send the submission fee to:

Frank Hodge
Foster School of Business, Box 353200
University of Washington
Seattle, WA 98115

Selection of conference papers will be announced by August 21, 2009.

EMERGING SCHOLARS SESSION

This year's conference will once again include an Emerging Scholars session. 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.

VOLUNTEERING

If you would like to volunteer (and haven't already), please send an email to: ABOconf@u.washington.edu

AWARDS

Finally, at this year's conference we will announce two awards:

Outstanding Manuscript Award
Outstanding Emerging Scholar Award

Each award carries a cash prize of \$500.

HOTEL INFORMATION

The conference hotel is the W Hotel, located in the heart of downtown Seattle and within walking distance of great restaurants and historic Pike Place Market. If you are planning on attending, we suggest reserving a room early.

W Hotel Seattle

Toll-free reservation #: 1-877-946-8357 (the direct Seattle hotel number is: 206-264-6000)

Conference room rate: \$199/night (mention "American Accounting Association" or "Accounting, Behavior and Organizations Meeting" when making your reservation)

We look forward to seeing you in Seattle.

Frank Hodge and Nathan Stuart
Conference Chairs



American Accounting Association

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AAA Annual Meeting

[2009](#)

New York, NY
August 1-5

**Preregistration for AAA meetings
is available from the Meeting Information page.**

June 15, 2009-June 17, 2009

2009 Audit Educator's Bootcamp

Chicago, IL

[Meeting Information](#)

July 29, 2009-July 31, 2009

American Accounting Association XBRL Teaching Workshop

Newark, NJ

[Meeting Information](#)

August 1, 2009-August 2, 2009

2nd Annual Conference on Teaching and Learning in
Accounting (CTLA)
New York, NY

[Meeting Information](#)

August 1, 2009-August 5, 2009

2009 AAA Annual Meeting
New York, New York USA

[Call for Submissions](#) - Expires: January 12, 2009

[Meeting Information](#)

August 2, 2009-August 2, 2009

14th Annual Symposium on Ethics Research in Accounting
New York, NY

[Call for Submissions](#) - Expires: April 2, 2009

October 1, 2009-October 3, 2009

2009 Diversity Section Meeting
San Antonio, TX

[Call for Submissions](#) - Expires: June 25, 2009

[Meeting Information](#)

October 9, 2009-October 10, 2009

2009 ABO Research Conference
Seattle, WA

[Call for Submissions](#) - Expires: June 30, 2009

November 5, 2009-November 7, 2009

2009 Northeast Regional Meeting
Cambridge, MA

[Call for Submissions](#) - Expires: June 26, 2009

January 7, 2010-January 9, 2010

2010 Information Systems Section Mid-Year Meeting and AIS
News Scholar Consortium
Clearwater Beach, FL

January 7, 2010-January 9, 2010

2010 Management Accounting Section Research and Case
Conference
Seattle, WA

January 8, 2010-January 8, 2010

First Annual Journal of Management Accounting Research
Conference

Seattle, WA

[Call for Submissions](#) - Expires: July 1, 2009

January 14, 2010-January 16, 2010

2010 Auditing Section Midyear Conference

San Diego, CA

January 22, 2010-January 23, 2010

2010 Financial Accounting and Reporting Section Midyear
Meeting

San Diego, CA

[Call for Submissions](#) - Expires: September 1, 2009

January 28, 2010-January 30, 2010

2010 International Accounting Section Mid-Year Conference

Palm Springs, CA

February 14, 2010-February 16, 2010

2010 APLG/FSA Annual Seminar

Albuquerque, NM

April 16, 2010-April 17, 2010

2010 Conference of the Public Interest Section

Arlington, VA

May 6, 2010-May 8, 2010

2010 Ohio Region Meeting

Columbus, OH

October 7, 2010-October 9, 2010

Accounting, Behavior & Organizations 2010 Research
Conference and Doctoral Consortium

Denver, CO