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Outstanding Dissertation Award 2009 Winner: [Nicholas Seybert](mailto: Nicholas.Seybert@Robert.Libby, Supervisor)

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Greetings from the Editor

Hello ABO Members:

I can hardly believe the 2009/10 academic year is nearly over. It seems like it just started. Time does go quickly when you're having fun!

You are encouraged to look over the many items of importance contained in this edition.

- Letter from the Section Chair with information about the many opportunities to become actively involved in the Section.
- Announcement about the upcoming 2010 ABO Research Conference to be held in Denver. Please consider attending this great conference.
- The ABO Working Paper Series
- A note from VP Regions regarding submissions.
- Announcement of other upcoming conferences including the AAA Annual Meeting

Later this year, I will be sending out invitations for contributions to the ABO Reporter. Please consider contributing.

I hope this has been an enjoyable and productive year for you. Thanks to the officers, committee chairs, and others who work so hard to make the ABO Section a success. And thank you members for your commitment to the ABO. Have a great summer.

Sincerely,

Don Kent, Editor

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Greetings to my fellow ABO members! Last Fall I wrote about gratitude for the tireless efforts of individuals in the section. Now this spring I want to remind you of all the opportunities there are for you to help foster the inclusiveness that this section is known for.

Elections and Opportunities…

You should have already seen the announcement for section elections of a new President-Elect and Vice-President for Regions. We have two fantastic individuals running for each position, all of whom have been long-time active ABO section members. Tom Clausen of Zayed University and Frank Hodge of the University of Washington are running for President-Elect. Anna Cianci of Drexel University and Donna Bobek Schmitt are running for VP of Regions. Balloting will be open until June 15th, so please take a minute to cast your vote [HERE].

The election process has been an important topic of discussion with the Executive Committee this spring. Historically we have had contested elections for President, Secretary/Treasurer and Vice President of Regions, with a slate of candidates being determined by a nominating committee chaired by the Immediate Past President. Contested elections help maintain a sense of democracy in the section, but they require more members to step up and run for office, and also bring a risk of disenfranchising valuable members who lose an election. In the end, the Executive Committee felt the need to maintain a sense of democracy outweighed the other issues, yet they also asserted how important it was to ensure wide participation of members in the section. So next year when you see a call for nominations, please consider stepping up and running for a position! Self-nominations are encouraged!

In the meantime, I encourage you to look carefully at the volunteer opportunities below. Other than the reviewers, all the positions are part of the ABO Executive Committee.

- ABO Mid-year conference or AAA Annual meeting paper reviewer. Excellent for doctoral students or new faculty members. Contact the conference coordinator when the call for papers comes out.
- Regional coordinator - coordinates reviews of behavioral papers submitted to your regional conference and serves as your region’s representative on the ABO Executive Council.
Excellent for newer faculty to enhance visibility in your region and build an understanding of how the section works, yet the workload is quite manageable.

- Assist with/Coordinate Mid-Year Meeting - assists the conference coordinator the first year, then runs the conference the second year. Requires organizational skills and it is helpful if your university provides some administrative support.
- ABO Awards Committee - selects the annual Outstanding Dissertation, Emerging Scholar, and Notable Contributions Awards. Requires knowledge of a wide range of current research and is excellent for faculty members who work with doctoral students or who have editorial experience.
- ABO Nominations Committee - recruits nominees for the President-Elect, Secretary/Treasurer and VP of Regions positions. A good knowledge of active section members is helpful here.
- ABO Publications Committee - recommends to the Executive Board and President changes in editors and policy issues associated with all section publications. Three year term and editorial experience is helpful.
- ABO Reporter Editor – coordinates bi-annual publication of the section newsletter. Conference attendance and organizational skills are helpful.

Upcoming events….

Robin Romanus and Pennie Bagley from Texas Tech University are in the process of organizing a great slate of behavioral papers for the Annual Meeting. Thanks for taking on this big job!

The ABO Mid-year meeting will be held in beautiful downtown Denver October 7-9, 2010. Thanks to Kim Sawyers of Seattle Pacific University and Priscilla Wisner of Montana State for coordinating! Once again we will be holding a Doctoral Consortium in conjunction with the Mid-year meeting, so please keep this in mind for any of your doctoral students. Thanks to Kathryn Kadous of Emory and Molly Mercer of DePaul University for coordinating.

On a personal note…

When Tim Lowers asked me to run for President several years ago, I was quite reluctant. What convinced me to run was thinking back on all the section activities and all the people who exposed me to new research ideas, helped me to write better, showed me how to be a productive and respectful discussant, encouraged emerging research ideas, and perhaps most importantly were good friends and support networks. Volunteering is what keeps this section strong!

Wishing you a wonderful summer,

Elizabeth
Message from VP Regions

What’s the Big Idea? Regional Conference Submissions!

ABO section members are underutilizing the regional conferences. I recently discovered (and joined) an informal group of tax researchers, primarily behavioral in nature, that have committed themselves to submitting a paper every year to the Northeast Regional Meeting.

When you submit papers to regional conferences, please remember to indicate that the paper would be best suited to an ABO or behavioral session.

Cynthia Blanthorne
VP Regions
Message From the Editor

I am pleased to provide an update on journal activities over the past several months. Highlights are as follows:

- I am entering the final six months of my term as editor. The time seems to have flown by! I would like to remind you that the Publications Committee has issued a call for nominations for the new Editor. Nominations are due by June 30 and should be sent to Bryan Church at bryan.church@mgt.gatech.edu.
- Nominations are also being sought for the first annual BRIA Best Paper Award. The award will be given to the nominated paper deemed to have made the greatest impact or potential impact on behavioral and/or organizational research in accounting. Eligible papers will come from BRIA vol. 19 (2007), vol. 20(2008) and vol. 21 (2009). Again, please send your nominations along with a brief statement supporting your nominated paper to Bryan.Church@mgt.gatech.edu by June 30.
- During 2009-2010, we had a special call for papers using sociological theory. Our guest editors Mark Covaleski and Mark Dirsmith received 14 papers in total and the review process is well under way. Watch for a special issue of BRIA resulting from this special call coming out in the next year.
- BRIA has migrated to a web-based submission system. The bugs are slowly being worked out and so far, the whole process feels much more streamlined to me. There is also less chance of papers, reviews etc. falling through the cracks (mainly going out into the email ether never to be seen again!) A link to this new submission system is posted on the BRIA home page. Now submitting to BRIA is easier than ever so keep sending those papers!

Theresa Libby
Editor, Behavioral Research in Accounting

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Announcing the First Annual BRIA Best Paper Award

The *Behavioral Research in Accounting* (BRIA) Best Paper Award has been established by the ABO Section Publications Committee to recognize annually a paper published in BRIA with the greatest impact or potential impact on behavioral and/or organizational research in accounting. Nominations for the award will be accepted from members of the ABO section and self-nominations are allowed.

The winning paper will be selected by the Publications Committee of the ABO section. The author(s) of the winning paper will be recognized with a plaque presented at the ABO Section Midyear Meeting. All papers appearing in print in BRIA in the three years preceding the beginning of the nomination year are eligible. For 2010, the first year of the award, papers appearing in print in BRIA in volumes 19 (2007), 20 (2008), and 21(2009) are eligible. Nominations should include a brief statement (2-3 paragraphs) indicating the perceived potential contribution the paper makes to the literature. Nominations must be received by (Bryan Church) by email at Bryan.Church@mgt.gatech.edu by June 30, 2010.
Call for Nominations
Editor of *Behavioral Research in Accounting*

The Accounting, Behavior, and Organization Section is accepting nominations for the next editor of *Behavioral Research in Accounting (BRIA)*.

The Editor's duties should include, but are not limited to, the following.

1. Manage the submission, review and acceptance of manuscripts submitted to *BRIA*.
2. Appoint members to the Editorial Board.
3. Select ad hoc reviewers as appropriate.
4. Work with the AAA Executive Offices to assure timely publication.
5. Manage transition to the new editor.
6. Submit an annual report to the American Accounting Association's Executive Committee.

The Editor of *BRIA* should possess the following characteristics:

- A breadth of understanding of behavioral accounting topics and research methods.
- Experience with the editorial review process.
- Integrity and open-mindedness.
- Demonstrated organizational skills and effective collaboration with peers.
- An ability to critically analyze research.
- An ability and willingness to communicate effectively with authors, providing constructive and timely feedback about their research.

Please submit your nominations (self nominations are certainly appropriate) to Bryan Church ([bryan.church@mgt.gatech.edu](mailto:bryan.church@mgt.gatech.edu)) by June 1, 2010.

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Call for Submissions

2010 ABO Outstanding Dissertation Award Competition

The AAA Accounting, Behavior and Organizations Section is pleased to announce its 2010 Outstanding Dissertation Award competition. The purpose of this competition is to recognize outstanding dissertation research in a behavioral/organizations topic. The assessment of what constitutes an outstanding contribution to behavioral/organizational accounting research will be based on, but not limited to, the following criteria:

- relevance and originality of the research question
- development of a theoretical framework; appropriateness of the research method and analysis
- quality of writing
- potential for publication in a scholarly journal
- potential for the results to have practical implications for accounting practitioners and organizations.

An entry may be nominated by either the student who authored the dissertation or by one or more members of the student's dissertation committee. The entry may not be simultaneously submitted to dissertation competitions sponsored by other sections of the American Accounting Association. All entries must include a letter from the dissertation chairperson stating that the dissertation has been completed and accepted by the degree-granting institution during the calendar year 2009.

A working paper from the dissertation that meets the criteria for papers submitted to Behavioral Research in Accounting (refer to the latest issue for requirements related to length and other matters) and the related experimental or survey instrument should be sent to the Chair of the Award Committee. All entries must be received by May 31, 2010. The award recipient will be notified by August 1, 2010.

Please send all materials in electronic form to:
The AAA/ABO Section Dissertation Award carries with it a $1,000 cash award for the recipient as well as a plaque honoring the recipient and his/her dissertation chair. The award recipient will be announced at the ABO Business Meeting at the ABO Section Annual Research Conference in October 2010. The award recipient will also be invited to present his/her work at the ABO Section Conference.
American Accounting Association
Accounting, Behavior and Organizations Section

Behavioral Research in Accounting

Published semiannually by the Accounting, Behavior and Organizations Section of the AAA

New web-based submission system as of 1/1/2010, through the AAA. Access the system at http://bria.peerx-press.org/cgi-bin/main.plex.

Authors of papers submitted prior to January 1, 2010, should continue to communicate with the editor via email at tlibby@wlu.ca

BRIA Special Call for Papers

"Sociological Perspectives of Accounting"

Guest Editors: Mark Covaleski and Mark Dirsmith

Submission Deadline: March 1, 2010

Editor

Professor Theresa Libby
Wilfrid Laurier University
Waterloo, ON N2L 3C5
Canada
tlibby@wlu.ca
Tel: 519-884-0710 ext 2301
Fax: 519-884-0201

The work of the Editor is generously sponsored by the CA/Laurier Center for the Advancement of Accounting Research and Education.

Editorial Board

Issue Contents and Abstracts

(The Webmaster does not have back issues of the journal or copies of articles, instruments, scales, etc., so please do not e-mail requests for such items to him. Contact the American Accounting Association or the authors of the article.)

- Volume 22, Issue 1, 2010
- Volume 21, Issue 2, 2009
I would like to thank all of the contributors to this year’s working paper 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.

**Ashland University**

- Kaskey, Victoria. “The Balanced Scorecard: A Comparative Study of Accounting Education and Experience on Common Measure Bias.” vkaskey@ashland.edu

**Boston College**


Cardiff University – United Kingdom

- Marginson, David; McAulay, Laurie (Loughborough University, UK); Roush, Melvin (Pittsburgh State University); and van Zijl, Tony (University of Wellington, NZ). “Examining a Positive Psychological Role for Performance Measures.” marginsonde@cardiff.ac.uk

Carlos III University - Spain

- Gago, Susana and Purdy, Derek E. (Independent Researcher, UK). “The Role of Knowledge in the Attribution of Importance to Budgets.” susana.gago@uc3m.es
- Gago, Susana and Barrachina, Mercedes (Valencia University). “Lack of Trust and Budgetary Slack.” susana.gago@uc3m.es

Dalian University of Technology – China

- Li, Yanxi and Long, Jing (Dalian University of Technology). “An Empirical Research on Irrational Assets Pricing Model Based on Momentum Index – Evidence from China Stock Market.” mrliyx@dlut.edu.cn

Ecole Polytechnique of Paris - France

- Biondi, Yuri. “Governing the Business Enterprise: Ownership, Institutions, Society.” yuri.biondi@free.fr
- Biondi, Yuri and Giannoccolo, Pierpaolo (University of Bologna). “Share Price Formation, Financial Instability, and Accounting Design.” yuri.biondi@free.fr
- Biondi, Yuri and Giannoccolo, Pierpaolo (University of Bologna). “Accounting Lighthouse in Share Market Dynamics: A Theoretical Model of Share Price Formation with Dual Informational Structure.” yuri.biondi@free.fr
- Biondi, Yuri; Giannoccolo, Pierpaolo (University of Bologna); and Reberioux, Antoine (University of Bologna). “Financial Disclosure and the Board: A Case for Non-Independent Directors.” yuri.biondi@free.fr

Lehigh University

- Peytcheva, Marietta and Wright, Arnold M. (Northeastern University). “The Impact of Principles Versus Rules-Based Accounting Standards on Auditors’ Motivations and Judgments.” a.wright@neu.edu

Michigan State University
Luft, Joan and Shields, Michael (Michigan State University). “Psychology Models of Management Accounting.” shields@msu.edu

North Carolina State University

Brazel, Joseph; Jones, Keith (George Mason University); and Warne, Rick (George Mason University). “Investor Perceptions about Financial Statement Fraud and their Use of Red Flags.” jfbrazel@ncsu.edu

Brazel, Joseph; Jones, Keith (George Mason University); and Warne, Rick (George Mason University). “Do Nonprofessional Investors React to Fraud Red Flags?” jfbrazel@ncsu.edu

Brazel, Joseph; Jones, Keith (George Mason University); and Prawitt, Doug (Brigham Young University). “Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” jfbrazel@ncsu.edu

Penn State University

Dirsmith, Mark W.; Samuel, Sajay (Penn State University); Covaleski, Mark A. (University of Wisconsin-Madison); and Heian, James B. (Syracuse University). “The Play of Power and Meta-Power in the Social Construction of “Entrepreneurial” Professional Services Firms: A Processual Ordering Perspective.” eu@PSU.EDU

Queen's University - Canada

Murphy, P. R. and Mayhew, B. W. (University of Wisconsin-Madison). “The Impact of Obedience to Authority on Reporting Behavior.” pmurphy@business.queensu.ca

Rochester Institute of Technology

Karim, Khondkar; Pinsker, Robert (Old Dominion University); and Robin, Ashok (Rochester Institute of Technology). “Do Managers of Private Firms Approach Qualitative Materiality Judgments Like their Public Firm Counterparts?” rpinsker@odu.edu

Texas State University

Stephenson, Sandria S. “Continuing Education Deploying the Balanced Scorecard: A Managerial Strategic Approach.” ss68@txstate.edu

Stephenson, Sandria S. “Self-Directed Philosophy: A Platform for Ethics in Accounting Education.” ss68@txstate.edu
University of Alberta - Canada

- Fiolleau, Krista; Hoang, Kris (University of Alberta); Jamal, Karim (University of Alberta); and Sunder, Shyam (Yale University). “Engaging Auditors: Field Investigation of a Courtship.” Karim.jamal@ualberta.ca

University of Alcala, Madrid – Spain

- Guiral, Andres and Ruiz, Emiliano (University of Cadiz). “Audit Report Information Content and Auditor Economic Independence in Credit Decisions: An Experiment.” andres.guiral@uah.es
- Guiral, Andres. “Corporate Social Responsibility, Innovation Intensity and Their Impact on Financial Performance: Evidence from Lending Decisions.” andres.guiral@uah.es

University of Georgia

- Chris, Margaret; Emett, Scott (Brigham Young University); Summers, Scott (Brigham Young University); and Wood, David (Brigham Young University). “The Effects of Preventive and Detective Controls on Employee Performance and Motivation.” davidwood@byu.edu

University of Massachusetts

- Agoglia, C.P.; Doupnik, T.S. (University of South Carolina); and Tsakumis, G. T. (Drexel University). “Principles-Based Versus Rules-Based Accounting Standards: The Influence of Standard Precision and Audit Committee Strength on Financial Reporting Decisions.” Gtt22@drexel.edu

University of Massachusetts Amherst

- Fanning, K. and Piercey, D. (University of Massachusetts Amherst). “Managing Managers: Internal Auditors’ Use of Arguments and Interpersonal Relationships in a Corporate Governance Setting.” piercey@som.umass.edu

University of Massachusetts at Boston

- Bierstaker, James Lloyd; Cohen, Jeffrey R. (Boston College); DeZoort, Todd (University of Alabama); and Hermanson, Dana R. (Kennesaw State University). “The Effects of Audit Committee Compensation, Fairness, and Responsibility on the Resolution of Accounting Disagreements.” http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1462440

University of Memphis

- Bailey, Charles D.; Scott, Irana (University of Memphis); Thoma, Stephen J. (University
University of Alabama. “Revitalizing Accounting Ethics Research in the Neo-Kohlbergian Framework: Putting the DIT into Perspective.” cbailey2@memphis.edu

- Bailey, Charles D. “Does the Defining Issue Test Measure Ethical Judgment Ability, or Political Position?” cbailey2@memphis.edu

University of Nevada, Las Vegas

- Messier, Bill; Reynolds (Indiana University); Simon, Chad (UNLV); and Wood, David (Brigham Young University). “The Effect of Using the Internal Audit Function as a Management Training Ground on the External Auditor’s Reliance Decision.” davidwood@byu.edu

University of Pittsburgh

- Birnberg, Jacob. “Behavioral Research in Accounting: A Proposed Framework and Review.” birnberg@katz.pitt.edu

University of Wisconsin-Madison

- Clor-Proell, Shana and Maines, Laureen (Indiana University). “Reliability of Recognized versus Disclosed Information in Financial Statements: A Preparer’s Perspective.” sproell@bus.wisc.edu

- Davis, J. and Pesch, H. (University of Wisconsin-Madison). “Fraud Dynamics and Controls in Organizations.” hpesch@bus.wisc.edu

University of Wisconsin-Milwaukee

- Daugherty, Brian; Dickins, Denise (East Carolina University); and Fennema, M.G. (Florida State University). “The Effects of Offshoring Audit Procedures on Jurors’ Evaluations of Auditor Liability and Plaintiff’s Awards.” fennema@fsu.edu

University of Wyoming

- Kidwell, Linda and Lowensohn, Suzanne (Colorado State University). “A Review and Assessment of Behavioral Accounting Research in the Public Sector.” kidwell@uwyo.edu

Utah State University

- Stephens, Nate; Summers, Scott (Brigham Young University); Williams, Brady (Brigham Young University); and Wood, David (Brigham Young University). “Accounting Doctoral Program Rankings Based on Research Productivity of Program Graduates.” davidwood@byu.edu
Brink, Alisa and Kohli, Meha (Virginia Commonwealth University). “The Impact of Rule Precision and Ambiguity on Reporting Decisions.” agbrink@vcu.edu
Message from Conference Chair

The 2010 ABO Research Conference will be held in beautiful Denver, Colorado, on October 7-9, 2010. The conference hotel is located on the 16th Street Mall in downtown Denver. If you are planning on attending, we suggest reserving a room early. For more hotel information, click here.

To have a successful conference, we need your help reviewing papers, being discussants, and moderating sessions. If you are interested in volunteering, please click here to fill out a short form indicating how you would like to participate.

If you are planning to submit a paper please do so electronically by sending a Word file to aboconf@spu.edu. The deadline for submissions is June 15, 2010. 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:

Kimberly Sawers  
School of Business and Economics  
Seattle Pacific University  
3307 Third Avenue West, Suite 201  
Seattle, WA 98119-1950

Selection of conference papers will be announced by July 30, 2010.

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.
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.

I look forward to seeing you in Denver,

Kimberly Sawers
Conference Chair
American Accounting Association

Accounting, Behavior and Organizations Section

Presents

Ken Trotman The University of New South Wales

With The

2009 Notable (Lifetime) Contribution Award in Behavioral Accounting Literature

Elizabeth Almer
Chair–ABO Section

Jordan D. Lowe
Chair–Award Committee

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American Accounting Association

Accounting, Behavior and Organizations Section

2009 Outstanding Doctoral Dissertation Award

Presented To

Nicholas Seybert

For His Dissertation

“R&D Capitalization and Reputation-Driven Real Earnings Management”

Completed at Cornell University

Elizabeth Almer
Chair–ABO Section

Jacqueline Hammersly
Chair–Award Committee
Accounting, Behavior and Organizations Section

2009 Outstanding Doctoral Dissertation Award

Presented To

Robert Libby

For Supervising

Nicholas Seybert

For His Dissertation

“R&D Capitalization and Reputation-Driven Real Earnings Management”

Completed at Cornell University

Elizabeth Almer
Chair–ABO Section

Jacqueline Hammersly
Chair–Award Committee

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The 2010 AAA Northeast Regional Meeting will be held at the Hilton Burlington Hotel in Burlington, Vermont, October 14 - 16, 2010. The hotel overlooks beautiful Lake Champlain, and while weather is always difficult to predict, the fall foliage should still be lovely this time of year. The hotel is within easy walking distance of the Church Street pedestrian mall, the Echo Science Center, the Flynn Theater, and the University of Vermont campus. By car or van, it is 5-10 minutes from the Burlington airport, and an hour or less from Stowe Mountain and Smugglers Notch recreation areas.

Accounting educators, students and professionals are invited to submit completed manuscripts and ideas for panels or workshops for presentation at the meeting. Papers may encompass any topical area of accounting and may be theoretical or practice-oriented. Accounting education papers and cases are strongly encouraged for submission. All papers submitted will be sent out for blind review. The submission deadline is July 15. This is necessarily a strict deadline as only three months remain before the meeting.

**Topic areas may include:**

- Accounting, Behavior and Organizations
- Accounting Education
- Accounting History
- Artificial Intelligence/Emerging Technologies
- Auditing
- Corporate Governance
- Diversity Issues
- Ethics
- Financial Accounting and Reporting
- Forensic Accounting
- Gender Issues in Accounting
- Government and Nonprofit
- International Accounting
- Management Accounting
- Personal Financial Planning
- Public Interest
- Research Implications
- Taxation
- Teaching and Curriculum – theoretical research
- Teaching and Curriculum – pedagogies and strategies
- Two Year College
- Other (please specify)
- Information Systems

The program will be structured around the best submissions.

**To submit a paper:**

- Prepare two separate documents, one for your paper, one for your abstract.
- Do not include any author name(s) or contact information in either document.
- Both documents should be double-spaced, in 12-point font, with 1" margins.
- Log into the [Northeast Submission and Peer Review System (SPRS)](Northeast Submission and Peer Review System (SPRS)).
After logging in, click “Create Program Submission”, and follow the instructions within the submission form.

Awards

There are Conference awards for Best Manuscript and Best Doctoral Student Paper. If you are interested in having your paper considered for the Best Doctoral Student Paper Award, you must indicate that you are a Doctoral Student under "Special Submission Considerations" on the Detailed Information tab of the SPRS submission form.

Effective Learning Strategies Poster Session

Do you have a favorite teaching tip, best practice, or innovation? If so, please follow the instructions below to submit your Effective Learning Strategies (ELS) Poster idea. Submissions will be peer-reviewed within two weeks of submission for quick acceptance/rejection turnaround so there will be time for participants to register for the meeting. Have questions about the ELS Poster Session? If so, please contact Deirdre Harris at deirdre@aaahq.org or 941-556-4119.

To submit proposals for Effective Learning Strategies poster presentations:

Prepare a document with the following information:

- **Detailed Description**: In 200 words or less, describe the idea, resource, teaching strategy, or education innovation that supports learning in accounting including the key issues and concepts that will be addressed. Include learning outcomes – What will participants learn from your poster presentation? (Limit: approximately 200 words – 1250 characters)

- **Promotional Description**: In 40 words or less, "sell" your poster presentation to a prospective attendee. What is the essence of the ELS Poster Session? What will the audience learn? This is your chance to market your best practice, so try to make the description appealing, but not misleading. (Limit: approximately 40 words – 350 characters)

- Do not include any submitter name(s) or contact information in the document.

- Log into the Northeast Submission and Peer Review System (SPRS). After logging in, click “Create Program Submission”, and follow the instructions within the submission form.

To submit proposals for Panels, Special Concurrent Sessions, and CPE sessions:

- Prepare a document with your proposal.
- Do not include any submitter name(s) or contact information in the document.
- Log into the Northeast Submission and Peer Review System (SPRS). After logging in, click “Create Program Submission”, and follow the instructions within the submission form.

Papers submitted to a regional meeting also may have been submitted to the American Accounting Association National meeting or Mid-year sectional meetings, but should not have been published elsewhere before the Northeast Regional meeting.

Call for Volunteers

If you are interested in reviewing manuscripts, or being a moderator or discussant, please
follow these steps:

- Go to the **Northeast Submission and Peer Review System (SPRS)**
- An account has been created for you, but if you have not logged into the SPRS previously, you will need to create your own password. Click “Unknown/Forgotten Password” at the bottom of the Northeast SPRS Welcome Page to have a temporary password emailed to you, giving you access to your account.
- Once you are logged into your account, click “Modify Profile/Password” and change the password to your personal choice.
- Scroll down the profile page until you see the drop down lists. In the drop down list for “Conference Role(s) Interested In,” select those roles in which you would like to play a part for the Northeast Regional Meeting. The Northeast Meeting coordinators will search for you based upon your selections in this drop down list.
- So that the coordinators can assign you to submissions that best fit your expertise, make selections for as many of the other drop down lists as you feel are applicable. Making selections for “Research Area” and “Teaching Area” would be especially helpful.

**For more information about the 2010 Northeast Program please contact program co-chairs:**

Stephen J. Dempsey  
802 656 8322  
[stephen.dempsey@uvm.edu](mailto:stephen.dempsey@uvm.edu)

Susan B. Hughes  
802 656 0504  
[shughes@uvm.edu](mailto:shughes@uvm.edu)

[Back to Calls for Papers](#)  
[Back to Northeast Website](#)
The 2010 ABO Research Conference will be held in beautiful Denver, Colorado, on October 7-9, 2010. The conference hotel is located on the 16th Street Mall in downtown Denver.

**The deadline for submission of research papers for the conference is June 15, 2010.** Papers must be submitted electronically by sending a Word file to aboconf@spu.edu. 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). Selection of conference papers will be announced by July 30, 2010.

Send the submission fee to:

Kimberly Sawers  
School of Business and Economics  
Seattle Pacific University  
3307 Third Avenue West, Suite 201  
Seattle, WA 98119-1950

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.

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. To have a successful conference, we need your help reviewing papers, being discussants, and moderating sessions. If you are interested in volunteering, please click [here](#) to fill out a short form indicating how you would like to participate.
Second Annual Behavioral Tax Symposium

George Mason University is pleased to announce the Second Annual Behavioral Tax Symposium on June 11-12 in Fairfax, VA (just outside Washington DC). The Symposium brings together faculty and students with an interest in the judgment and decision making of tax professionals and taxpayers. Last year over 30 researchers gathered to share ideas and discuss their research. A unique feature of this symposium is that participants present and discuss research proposals rather than completed manuscripts. This allows researchers to receive feedback on their theory and research designs prior to collecting data – the time at which feedback is most useful for researchers running experiments.

If you have an interest in behavioral tax research, we hope you will be able to join us. If not, please forward this to colleagues who might be interested. This is a particularly useful event for doctoral students who are considering or are conducting research in the area. The registration fee for doctoral students is only $50 and includes four meals and two nights' hotel if they share a room with another student participant.

You can find more information about the Symposium HERE

If you have questions, feel free to contact Anne Magro at amagro@gmu.edu.