



# THE ABO Reporter

ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

Spring 2011

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## Greetings from the Editor

Hello ABO Members:

Welcome to the Spring 2011 issue of the ABO Reporter. I hope your semester has gone well and look forward to seeing many of you in Denver this summer.

The Spring 2011 issue will be my last as Editor. It has been great fun over the past three years, but it's time to let someone else take the reins. I encourage someone to step forward because it's an enjoyable endeavor and the ABO members are great people to work with. I would like to thank all the contributors over the past three years and also the AAA staff for their assistance. A special thanks to John Rigsby for his continuing contributions.

Have a great and restful summer!

Yours truly,

Don Kent  
Editor

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## A Letter from the Chair

Hello, fellow ABO members! We are a small but hearty group! While small, our interests are large, spanning traditional areas of accounting such as financial, managerial, tax and audit. With the arrival of spring, I want to remind you of all the opportunities there are within the section to help our section and 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 Secretary/Treasurer. We have fabulous candidates running for each position, all of whom have been very active ABOers. Damon Fleming of San Diego State University and Kim Sawers of Seattle Pacific University are running for President-Elect. Pennie Bagley of Appalachian State University and Jennifer Blaskovich of the University of Nebraska at Omaha are running for Secretary/Treasurer. Balloting will be open until Thursday May 19th, so please take a minute to cast your vote at <http://aaahq.org/ballots/ABOBallot11/ballot2011.cfm>

Over the last several years, the election process has been an important topic of discussion with the Executive Committee. For now, the Executive Committee decided to continue with contested elections rather than just having one person nominated for each position. This should put to rest any questions about the excitement that happens when the Executive Committee meets! By the way, the Executive Committee includes quite a few individuals other than those who are elected. For example, the Executive Committee includes the regional coordinators, the editors of BRIA and the ABO Reporter, the ABO Webmaster, the current and future ABO research conference coordinators, the current and future AAA annual meeting coordinators, and the AAA commons coordinator.

By way of background, regional coordinators review behavioral papers submitted to their regional conference and serve as their region's representative on the ABO Executive Council. This position is great for newer faculty (e.g., the workload is pretty limited). You can enhance your visibility and build an understanding of how the section works. A classic win-win! Writing of win-win, I encourage you to consider these other exiting ways you can volunteer to help our section.

- 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.

- 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...

Pennie Bagley from Appalachian State University and Allen Blay from Florida State University are in the process of organizing a great slate of behavioral papers for the Annual Meeting in Denver. Thanks for taking on this big job!

Mark your calendars! Save the dates! This year our ABO Mid-year meeting will be held in beautiful Kansas City, Missouri, October 6-8, 2011. Thanks to Cindy Blanthorne of the University of Rhode Island and Jeff Hales of the Georgia Institute of Technology 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 Molly Mercer of DePaul University for coordinating.

### On a personal note...

Above, I have been encouraging all our members to consider volunteering their time, effort, and energy to the section.... To become an active and involved ABOer, so to speak. While I have been a member of the ABO section for a long time, I was reluctant to run for President a while back. There's no shortage of life events competing for our attention. I decided to run because I believe we have a great and unique section within the AAA. We have cool members, interesting discussions, and an occasional social. Looking back, I have no regrets. There are many ways to be engaged within our section. Through the volunteer efforts of many, many of you, our section is strong. Please, consider volunteering for something within our section.

Wishing you a wonderful summer,

Steve

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## Message from the Editor of **BRIA**

Editors Comments  
April 1, 2011

As the incoming editor of *Behavioral Research in Accounting*, I am happy to report that the year has started out very busy, and **BRIA** is on target to get approximately 100 submissions this year. The submission rate is at an all time high.

Since assuming my role as editor, I have revised the review process by adding the following associate editors to assist in the review process.

Jim Bierstaker, Villanova University  
Mandy Cheng, University of New South Wales  
Richard Hatfield, University of Alabama  
Anne Magro, George Mason University  
Steve Sutton, University of Central Florida  
Patrick Wheeler, University of Missouri  
Sally Widener, Rice University

I believe that this is an excellent group of associate editors who bring specialized expertise to the review process. Their expertise covers a broad range of accounting disciplinary areas as well as a broad range of behavioral research methodologies. I appreciate their willingness to serve and the strength that they bring to the review process.

The broad range of research interests among the associate editors compliments my vision for the future of **BRIA** as its global reputation continues to grow. The members of our editorial team are well-known, active participants in the international research community, and I hope that **BRIA's** strong reputation in the international community will foster even more submissions from academics outside of North America along with these researchers' diversity of topics and research methods.

I believe there is also a great opportunity to be on the forefront of the many changes that are occurring in our accounting environment. As the debate rages over the convergence to IFRS in the U.S., the current three-year roll out of XBRL filings for SEC registered companies, the move away from historical cost to

fair-value accounting, and the numerous discussions taking place related to re-thinking the role of auditors and the audit in the financial markets, ex ante behavioral research can provide significant benefit in understanding the ramifications of these changes. Most of the related issues cannot be studied archivally as the data does not currently exist, and more time will be needed to build the archival databases once changes take place. Behavioral accounting researchers, on the other hand, can take a leadership position in helping shape the changes that do take place by understanding the effects of potential changes on decision makers, organizations, and societal perceptions of the profession. This is an opportunity that as a community we have only begun to leverage.

I look forward to serving the section for the next few years as editor and appreciate the opportunity that has been afforded to me to contribute to the future of behavioral accounting research.

Vicky Arnold  
Editor, *Behavioral Research in Accounting*

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## 2010-2011 ABO Officers and Committee Chairpersons

### Chair

Steven E. Kaplan  
Arizona State University  
School of Accountancy  
PO BOX 873606  
Tempe, AZ 85287-3606  
Phone: 480-965-6498

[Email](#)

### Chair-Elect

Frank Hodge  
Accounting Department  
University of Washington  
PO Box 353200  
Seattle, WA 98195-3200  
Phone: 206-616-8598

[Email](#)

### Vice Chair (Regions)

Anna Cianci  
Schools of Business  
Kirby Hall  
Wake Forest University  
Winston-Salem, NC, 27106  
Phone: (336) 758-5304

[Email](#)

### Immediate Past Chair

Elizabeth Almer  
School of Business  
Portland State University  
PO Box 751  
Portland, OR 97207-0751  
Phone: 503-725-3729

[Email](#)

### Secretary/Treasurer

Laurie Burney  
Mississippi State University  
Richard C. Adkerson School of Accountancy  
P.O. Box EF  
Mississippi State, MS 39762  
Phone: 662-325-1637

[Email](#)

### Nominations Committee Chair

Elizabeth Almer  
School of Business  
Portland State University  
PO Box 751  
Portland, OR 97207-0751  
Phone: 503-725-3729

[Email](#)

### Council Representatives

Steven E. Kaplan  
Arizona State University  
Phone: 480-965-6498

[Email](#)

Frank Hodge  
University of Washington  
Phone: 206-616-8598

[Email](#)

## Editors

### Journal (***Behavioral Research in Accounting***)

Theresa Libby  
Accounting Area  
School of Business and Economics  
Wilfrid Laurier University  
Waterloo, ON N2L 3C5  
CANADA  
Phone: 519-884-0710  
[Email](#)

### Webmaster

Charles D. Bailey  
School of Accountancy  
200 Fogelman College Admin Bldg  
The University of Memphis  
Memphis, TN 38152-3120  
Phone: 901-678-5614  
[Email](#)

### Newsletter (***The ABO Reporter***)

Don Kent  
Department of Business Administration and Economics  
SUNY College at Brockport  
350 New Campus Drive  
Brockport, NY 14420-2914  
Phone: 585-395-5521  
[Email](#)

## Committee Chairpersons

### Working Paper Series Coordinator

John T. Rigsby  
Mississippi State University  
Phone: 662-325-3710  
[Email](#)

### ABO Awards Committee

Jacqueline S. Hammersley  
University of Georgia  
Phone: 706-542-3500  
[Email](#)

### Publications Committee

Bryan Church  
Georgia Tech  
Phone: 404-894-3907  
[Email](#)

### 2010 ABO Research Conference Coordinator

Kimberly Sawers  
Seattle Pacific University  
Phone: 206-281-2221  
[Email](#)

### 2010 ABO Research Conference Coordinator

Priscilla Wisner  
University of Tennessee-Knoxville  
Phone: 865-974-4631  
[Email](#)

### 2011 ABO Research Conference Coordinator

Priscilla Wisner  
University of Tennessee-Knoxville  
Phone: 865-974-4631  
[Email](#)<

### 2011 ABO Research Conference Coordinator

Cindy Blanthorne  
University of Rhode Island  
Phone: 401-874-4363  
[Email](#)



2010 AAA Annual Meeting  
Coordinator  
Robin Romanus  
Texas Tech University  
Phone: 806-742-3991  
[Email](#)

2010 AAA Annual Meeting Assistant  
Coordinator  
Pennie Bagley  
Texas Tech University  
Phone: 806-742-2397  
[Email](#)

2011 AAA Annual Meeting Assistant  
Coordinator  
Pennie Bagley  
Texas Tech University  
Phone: 806-742-2397  
[Email](#)

2011 AAA Annual Meeting Assistant  
Coordinator  
Allen Blay  
Florida State University  
Phone: (850) 644-9847  
[Email](#)

AAA Commons Coordinator  
Tom Clausen  
University of Illinois at Springfield  
Phone: 217-206-8366  
[Email](#)

## Regional Coordinators

Mid-Atlantic  
Alfred R. Michenzi  
Loyola College in Maryland  
Phone: 410-617-2386  
[Email](#)

Midwest  
Deborah Seifert  
Illinois State University  
Phone: 309-438-5771  
[Email](#)

Northeast  
Kimberly Moreno  
Northeastern University  
Phone: 617-373-8368  
[Email](#)

Ohio  
Andrew Reffett  
Miami University - Ohio  
Phone: 513-529-6212  
[Email](#)

Southeast  
Lisa Gaynor  
University of South Florida  
Phone: 813-974-6566  
[Email](#)

Southwest  
Janet Samuels  
Arizona State University, West Campus  
Phone: 602-543-6222  
[Email](#)

Western  
Dan Law  
Gonzaga University  
Phone: 800-986-9585  
[Email](#)

## International Coordinators

## Canadian Region

Susan McCracken  
McMaster University  
Phone: 905-525-9140  
[Email](#)

## Europe

John A. Brierley  
Sheffield University  
Phone: +44 114-222-3431  
[Email](#)

## Australian and New Zealand Region

Axel K. Schulz  
Monash University  
Phone: 610-399-034786  
[Email](#)

## Asia

Neale O'Connor  
University of Hong Kong  
Phone: 852-930-45964  
[Email](#)

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## 2011 ABO Working Papers Series

By John T. Rigsby, Adkerson School of Accountancy  
Mississippi State University

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](mailto:jrigsby@cobilan.msstate.edu) if you see any errors in the working papers and I will get them corrected.

### Augusta State University

- Siegel, Philip and Knox, Peter (Augusta State University). "Internal Auditor Internship and Subsequent Professional Experience."  
[phsiegel2@yahoo.com](mailto:phsiegel2@yahoo.com)

### Boston College

- Cohen, Jeffrey; Holder-Webb, Lori (Western New England College); Khalil, Samer (American University of Beirut). "The Role of Corporate Social Responsibility Performance on Investment Recommendations."  
[jeffrey.cohen@bc.edu](mailto:jeffrey.cohen@bc.edu)
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[jeffrey.cohen@bc.edu](mailto:jeffrey.cohen@bc.edu)

- Cohen, Jeffrey; Hayes, Colleen (Australian National University); Monroe, Gary (University of New South Wales); Krishnamoorthy, G. and Wright, Arnie (Northeastern University). "The Impact of the Sarbanes-Oxley Act on the Financial Reporting Process: Experiences of Directors."

[jeffrey.cohen@bc.edu](mailto:jeffrey.cohen@bc.edu)

## University of Canterbury, New Zealand

- Mortensen, T., Fisher, R. (University of Canterbury, New Zealand), and Wines, G. (Deakin University, Australia). "Students as Surrogates for Practicing Accountants: Further Evidence."

[richard.fisher@canterbury.ac.nz](mailto:richard.fisher@canterbury.ac.nz)

## Creighton University

- Raval, Vasant. "Differentiating Actors from Non-actors: The Case of Fraudulent Financial Reporting"

[vraval@creighton.edu](mailto:vraval@creighton.edu)

## Emory University

- Choi, Jongwoon, Hecht, Gary (Emory University), and Tayler, William (Emory University). "Lost in translation: The effects of incentive compensation on strategy surrogation."

[wilie\\_choi@bus.emory.edu](mailto:wilie_choi@bus.emory.edu)

- Kadous, Kathryn; Koonce, Lisa (University of Texas at Austin); Thayer, Jane (University of Georgia). "Do Financial Statement Users Assess Relevance Based on Properties of Reliability?"

[Lisa.koonce@mcombs.utexas.edu](mailto:Lisa.koonce@mcombs.utexas.edu)

## Iowa State University

- Janvrin, Diane; Mascha, Maureen (University of Marquette) and Pinsker, Rob (Florida Atlantic University). "XBL, Excel or PDF? The Effects of Technology Choice on the Analysis of Financial Information."

[rpinsker@fau.edu](mailto:rpinsker@fau.edu)

## University of Georgia

- Hammersley, Jacqueline S. "A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks."

[jhammers@uga.edu](mailto:jhammers@uga.edu)

## Michigan State University

- Luft, Joan; Shields, Michael D. (Michigan State University), and Thomas, Tyler F. (Michigan

State University). "Performance Measures, Motivated Reasoning, and Subjective Performance Evaluation."

[thomast@bus.msu.edu](mailto:thomast@bus.msu.edu)

## Quinnipiac University

- Alino, Nelson and Schneider, Gary (Quinnipiac University). "A Review of the Behavioral Implication of Goal Setting, Perception of Fairness, Rewards, and Feedback in a Balanced Scorecard Environment."

[nualino@quinnipiac.edu](mailto:nualino@quinnipiac.edu)

## Texas State University

- Rutledge, Robert W.; Karim, Khondkar E. (University of Massachusetts Lowell); Reinstein, Alan (Wayne State University). "What Factors Influence the Number of Coauthors in the Published Research of the Most Productive Authors in Accounting Literature? A Long-term Study."

[Khondakar\\_karim@uml.edu](mailto:Khondakar_karim@uml.edu)

## University of Central Florida

- Bobek Schmitt, Donna, Daugherty, Brian, (University of Wisconsin-Milwaukee), and Radtke, Robin (Florida Atlantic University). "Ethical Environment and Challenge Resolution in an Audit Engagement."

[rradtke4@fau.edu](mailto:rradtke4@fau.edu)

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[daughert@uwm.edu](mailto:daughert@uwm.edu)

## University of New South Wales

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[m.cheng@unsw.edu.au](mailto:m.cheng@unsw.edu.au)

## University of Pittsburgh

- Birnberg, Jacob (University of Pittsburgh). "Behavioral Research in Accounting: A Proposed Framework and Review."

[birnberg@katz.pitt.edu](mailto:birnberg@katz.pitt.edu)

## University of Texas at Austin

- Koonce, Lisa; Shakespeare, Cathy (University of Michigan); Nelson, Karen (Rice University).

"How Do Investors Assess the Relevance of Fair Value for Financial Instruments?"

[Lisa.koonce@mcombs.utexas.edu](mailto:Lisa.koonce@mcombs.utexas.edu)

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[Lisa.koonce@mcombs.utexas.edu](mailto:Lisa.koonce@mcombs.utexas.edu)
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[Lisa.koonce@mcombs.utexas.edu](mailto:Lisa.koonce@mcombs.utexas.edu)

## University of Utah

- Plumlee, David, Rixom, Brett (University of Utah), and Rosman, Andy (University of Connecticut). "Training Auditors to Think Skeptically."  
[david.plumlee@utah.edu](mailto:david.plumlee@utah.edu)
- Plumlee, David and Gupta, Parveen (Lehigh University). "Auditors' Perceptions of the Risks Associated with Disclosing Material Weaknesses."  
[david.plumlee@utah.edu](mailto:david.plumlee@utah.edu)

## University of Wisconsin—Milwaukee

- Daugherty, Brian, Dickins, Denis (East Carolina University), Higgs, Julia (Florida Atlantic University), and Hatfield, Rick (University of Alabama). "Mandatory Audit Partner Rotation: Partners' Perceptions of Impacts on Quality Life and Audit Quality."  
[daughert@uwm.edu](mailto:daughert@uwm.edu)
- Daugherty, Brian, Dickins, Denis (East Carolina University), and Fennema, Bud (Florida State University). "The Effects of Offshoring on Jurors' Evaluation of Auditor Liability and Plaintiff's Awards."  
[mfennema@cob.fsu.edu](mailto:mfennema@cob.fsu.edu)

## Villanova University

- Bierstaker, Jim; Cohen, Jeffrey (Boston College); DeZoort, Todd (University of Alabama); Hermanson, Dana (Kennesaw State University). "The Effect of Considerations of Fairness and Justice on Audit Committee Members Willingness to Confront Management in a Financial Reporting Dispute."  
[jeffrey.cohen@bc.edu](mailto:jeffrey.cohen@bc.edu)

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