

25th Annual Ethics Research Symposium

Thursday, July 29, 2021

11:00 am – 11:50 am

Opening Plenary

“Right or Wrong – Who Decides?” J. Kirk Wiebe NSA Senior Intelligence Analyst, Retired and NSA Whistleblower (Mass Surveillance of Americans)

12:10 pm – 1:00 pm

Concurrent Sessions

Session 2.1 – Fraud/Tone at the Top

Moderator: Matthew Sooy, Ivey School of Business - Canada

What are the Determinants of Earnings Management? Evidence from Japan.

Masumi Nakashima, Bunkyo Gakuin University (Presenter)

Discussant: Lucy Diala, California State University Fresno

Tone at the Top or the Tune in the Middle? The Impact on Financial Reporting Decisions.

Andrew J Felo, Susquehanna University (Presenter);

Steven A Solieri, Queens College – CUNY

Discussant: Khalid Al-Adeem, Case Western Reserve University

Session 2.2 – Tax/Digital Accounting

Moderator: Charles Cullinan, Bryant University

Meta-analytic Insight into the Relative Importance of Fairness Dimensions for Taxpayers' Compliance: What Do We Know and Where Do We Go?

Jonathan Farrar, Wilfred Laurier University

Mary E Marshall, Louisiana Tech University (Presenter)

Dawn W Massey, Fairfield University

Linda Thorne, York University - Canada

Anita Wu, Ryerson University

Discussant: Shabnam Hashemiyeh Fahadani, Univ. of Bridgeport

The Dynamics of Digital Accounting: A Structuration Perspective on the Future of Accounting

Christoph Eisl, University of A.S. Upper Austria;

Othmar Manfred Lehner, Hanken School of Economics, Helsinki (Presenter);

Susanne Leitner-Hanetseder, University of A.S. Upper Austria

Discussant: Moon Cho, Texas A&M International University

1:20 pm – 2:10 pm

Concurrent Sessions

Session 3.1 – Accounting Education

Moderator: Francine McKenna, American University

An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics

Nathan Colaner, Seattle University;

Gabriel Saucedo, Seattle University (Presenter)

Discussant: William F. Miller, University of Wisconsin, Eau Claire

Student Use of Homework Assistance Websites

David J. Emerson, Salisbury University (Presenter);

Kenneth J. Smith, Salisbury University

Discussant: Amanda Sanseverino, Manhattan College

Session 3.2 – Public Interest

Moderator: Mohamed Elbannan, Minnesota State Univ. - Moorhead

Certified Public Accountants' Attitudes Towards the Public Interest and the Factors that Impact those Attitudes

Amanda Remo, Western Michigan University (Presenter)

Discussant: Robin Radtke, Clemson University

Do Charitable Auditors Deliver Better Audit Quality? – Evidence from Chinese CPAs

Jiaxin Liu, Morgan State University (Presenter);

Yakun Wang, The Chinese University of Hong Kong;

Yu Zhou, Guangdong University of Finance and Economics

Discussant: Patrick Kelly, Providence College

2:30 pm – 3:20 pm

Concurrent Sessions

Session 4.1 – Research Heresy

Moderator: Robin Radtke, Clemson University

Unethical Practices by Accounting Researchers: Incidence, Intentions, and Insights

Charles D Bailey, James Madison University (Presenter)

Discussant: Samuel Mamede, Mackenzie Presbyterian University

The Loannidis (2005) Model: A Research Note

Karl Wang, University of Mississippi (Presenter)

Discussant: Marc Neri, Texas Christian University

Session 4.2 – Dark Culture

Moderator: Lori Fuller, West Chester University

Incorporating Behavioral Ethics and Organizational Culture into Accounting Ethics Education

William F. Miller, University of Wisconsin, Eau Claire;

Steven Mintz, California Polytechnic State Univ., San Luis Obispo
(Presenter)
Discussant: Mark Mitschow, SUNY Geneseo

*Ethical Awareness Effect on the Accountants' Professional
Judgement: The Case of Machiavellianism and Gender Effect*
Alireza Daneshfar, University of New Haven (Presenter);
Shabnam Hashemiyeh Fahadani, Bridgeport University
Discussant: Linda Thorne, York University - Canada

3:40 pm – 4:30 pm

Panel Session

5.1 Publishing Advice & Finding a Co-Author

Moderator: Tara Shawver, King's College

Panelists:

Charles Bailey, Behavioral Research in Accounting

Richard Baker, Research on Professional Responsibility and Ethics
in Accounting

Amy Hageman, Accounting in the Public Interest

End Day 1

Friday, July 30, 2021

11:00 am – 11:50 am

Panel Session

**6.1 Blockchain, Smart Contracts and Related Technologies:
Perspectives on Ethics**

Moderator: Thomas G Calderon, The University of Akron

Panelists:

Cory Campbell, Indiana State University;

Brian Friedrich, International Ethics Stds. Board for Accountants;

Diane Jules, International Ethics Standards Board for Accountants;

Sri Ramamoorti, University of Dayton

12:10 pm – 1:00 pm

Concurrent Sessions

Session 7.1 – Bribery and Corruption

Moderator: Yuxia Zou, University of Cambridge

Bribes and Audit Fees

Maria Gutiérrez-Urtiaga, Universidad Carlos III de Madrid;

Stavriana Hadjigavriel, Universidad Carlos III de Madrid;

Susana Gago-Rodriguez, Universidad Pontificia Comillas

(Presenter)

Discussant: Timothy Fogarty, Case Western Reserve University

Corruption, Immigration and Refugees: New Determinants in the Capital Structure of Companies

Manuel Rocha Armada, University of Minho;
Henrique Formigoni, Mackenzie Presbyterian University;
Samuel Paiva Naves Mamede, Mackenzie Presbyterian University
(Presenter);

Wilson Toshiro Nakamura, Mackenzie Presbyterian University;
Liliane Cristina Segura, Mackenzie Presbyterian University;
Adilson Aderito Silva, Mackenzie Presbyterian University
Discussant: Andrew Felo, Susquehanna University

Session 7.2 – CSR and CEO Compensation

Moderator: Diane Roberts, University of San Francisco

Are Pro-social Managers More Honest? The Effects of CSR Attitude and Task Type on Budget Reporting Behavior.

Xi (Jason) Kuang, Georgia Institute of Technology;
Ziyang Li, Sichuan University;

Suyun Wu, Georgia Institute of Technology (Presenter)

Discussant: JiangBo HuangFu, Florida Atlantic University

The Expenditures on and Efficiency of Corporate Social Responsibility Activities: Evidence from Targeted Poverty Alleviation Projects

Xiaobei Huang, North China University of Technology;

Jianing Lv, Inner Mongolia University;

Yunling Song, Inner Mongolia University;

Ling Zhou, University of New Mexico (Presenter)

Discussant: Jacob Lennard, University of Central Florida

1:20 pm – 2:10 pm

Concurrent Sessions

Session 8.1 – Teaching Cases

Moderator: Joseph Krupka, Florida State University

Corruption in the Auditor Inspection Process: The Case of KPMG and the PCAOB

Francine McKenna, American University (Presenter);

Mikhail Pevsner, University of Baltimore;

Amy Sheneman, The Ohio State University;

Tzachi Zach, The Ohio State University

Discussant: Dawn Massey, Fairfield University

Volkswagen: Balancing Values vs Profits

Tara J. Shawver, King's College (Presenter)

William F. Miller, University of Wisconsin - Eau Claire;

Discussant: Richard Baker, Adelphi University

Session 8.2 – Dark Triad

Moderator: Patrick Kelly, Providence College

The Impact of Dark Triad Personality Traits and Gender on Whistleblowing Decisions

Phebe Davis, Clemson University;
Amy Donnelly, Clemson University;
Robin Radtke, Clemson University (Presenter)
Discussant: Joan Lee, Fairfield University

The Interactive Effect of the Dark Triad Personality, Rotation Risk, and Reputation Risk on Auditor's Choices of Investigation in Auditing

Susana Gago-Rodriguez, Universidad Pontificia Comillas - ICADE
Discussant: Martin Stuebs, Baylor University

2:30 pm – 3:20 pm

Concurrent Sessions

Session 9.1 – Fraud Risk

Moderator: Samuel Mamede, Mackenzie Presbyterian University

Societal Trust and Banks' Funding Structure

Justin Y Jin, McMaster University (Presenter)
Discussant: Joseph Krupka, Florida State University

Casino Gambling and Workplace Fraud Implications for Auditors

Christine Earley, Providence College;
Carol Hartley, Providence College;
Patrick Kelly, Providence College (Presenter)
Discussant: Steven Mintz, California Polytechnic State Univ., San Luis Obispo

Session 9.2 – Diversity and the Opposite

Moderator: Neel Purohit, S S Jain Subodh P G College

Exploring the Silence of the Social: Foundations of an Ideological Ethos Antithetical to Demographic Diversity in the Accounting Pipeline

Louella Moore, Washburn University (Presenter)
Discussant: Diane Roberts, University of San Francisco

The State of Ohio's Auditors, the Enumeration of Population, and the Project of Eugenics

Cameron Graham, York University;
Martin Persson, University of Illinois;
Vaughan Radcliffe, Western University;
Mitchell Stein, Western University (Presenter)
Discussant: Matthew Sooy, Ivey Business School - Canada

3:40 pm – 4:30 pm

Panel Session

10.1 The Future of the Accounting Profession: Regaining the Public Trust

Moderator: William F. Miller, University of Wisconsin, Eau Claire

Panelists:

Francine McKenna, American University;

Steve Mezzio, Pace University;

Steven Mintz, California Polytechnic State Univ., San Luis Obispo;

Rick Kravitz, Editor in Chief: The CPA Journal, Texas A&M School of Law

4:30 pm – 5:00 pm

Awards and Closing Remarks

Awards

Accounting Exemplar: Frank Wilson

2021 Accounting Ethics Awards:

Best Paper: *Bribes and Audit Fees*

Maria Gutiérrez-Urtiaga, Universidad Carlos III de Madrid;

Stavriana Hadjigavriel, Universidad Carlos III de Madrid;

Susana Gago-Rodriguez, Universidad Pontificia Comillas

Best Doctoral Paper: *Are Pro-Social Managers More Honest? The Effects of CSR Attitude and Task Type on Budget Reporting Behavior*

Xi (Jason) Kuang, Georgia Institute of Technology;

Ziyang Li, Sichuan University;

Suyun Wu, Georgia Institute of Technology