

26th Annual Ethics Research Symposium

Sunday, July 31, 2022

7:00 am – 8:00 am

Breakfast

8:00 am – 8:50 am

Opening Session – GS room
Publishing Advice & Post-pandemic Ethical Issues
Behavioral Ethics – 1.0

Moderator: Francine McKenna, The Wharton School, University of Pennsylvania

Panelists:

Charles Bailey, Behavioral Research in Accounting

Amy Hageman, Accounting and the Public Interest

Tara Shawver, Research on Professional Responsibility and Ethics in Accounting

9:00 am – 10:15 am

Concurrent Sessions
Session 2.1 Student Ethics – GS room
Behavioral Ethics – 1.5

Moderator: Mohammed Alsurayhi, Morgan State University

The influence of the Dark Triad in the ethical decision making of accounting and business students

Bob G. Wood, University of South Alabama

David J. Emerson, Salisbury University (Presenter)

Timothy Haight, Loyola Marymount University

Kenneth J. Smith, Salisbury University

Discussant: Patrick Kelly, Providence College

Remote Accounting Education During the Covid 19 Pandemic: Does the Fraud Triangle Apply?

William Douglas Brink, Miami University

James Bierstaker, Villanova University

Sameera Hasson, York University – Canada (Presenter)

Linda Thorne, York University – Canada

Discussant: Julie Persillin, Trinity University

Assessing the Foundation That Giving Voice to Values Is Built Upon

William F. Miller, University of Wisconsin - Eau Claire

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

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

Discussant: Anne Schnader, Suffolk University

Session 2.2 – Reputational Crisis

Behavioral Ethics – 1.5

Moderator: Hwei C. Wang, University of Maryland – Eastern Shore

How Stakeholders Voice Concerns about Unethical Organizational Conduct: Examining Twitter Communication

Charles Cho, Schulich School of Business, York University – Canada

Dorota Dobija Kozminski University (Presenter)

Joanna Krasodomska, Cracow University of Economics

Chaoyuan She, University of Essex

Ewelina Zarzycka, University of Lodz

Discussant: Maria Alvarez, Universidad Carlos III de Madrid

Reputation Repair after a Restatement: The Role of CSR Disclosure

Lei Dong, University of Idaho (Presenter)

Y. Ken Wang, University of Pittsburgh

Discussant: Jacob B. Lennard, University of Central Florida

Stakeholder Reintegration Following Moral Polysemy: A Netnographic Case Study of LPP SA

Dorota Dobija Kozminski University

Joanna Krasodomska, Cracow University of Economics (Presenter)

Ewelina Zarzycka, University of Lodz

Discussant: Gregg McPhee, Clemson University

10:15 am -10:45 am

Refreshment Break

10:45 am – 12:00 pm

Concurrent Sessions

Session 3.1 – Fraud/Teaching Cases – GS room

Behavioral Ethics – 1.5

Moderator: Tara Shawver, King's College

Deficiencies in the Audit of Wirecard: A Case Study of the Enron of Germany

William F. Miller, University of Wisconsin - Eau Claire

Steven Mintz, California Polytechnic State Univ. – San Luis Obispo (Presenter)

Discussant: Martin Steubs, Baylor University

Analyzing the Fraud at Halliburton: A Case Study

Steven Mintz, California Polytechnic State Univ. – San Luis Obispo (Presenter)

Anthony Menendez, Loyola Marymount University

Discussant: Joan Lee, Fairfield University

Teaching Case: Look at the Whole Picture!

Mohammed Alsurayhi, Morgan State University (Presenter)

Bilal Makkawi, Morgan State University

Discussant: Lori Fuller, West Chester University

Session 3.2 Alternative Social Accounts

Behavioral Ethics – 1.5

Moderator: Jacob Lennard, University of Central Florida

Against EBITDA: The objectionable social costs of an accounting metric

Chris Melenovsky, Suffolk University

Anne Schnader, Suffolk University (Presenter)

Discussant: Todd L. Sayre, University of San Francisco

The Growth of Sports Betting and Problem Gambling – New Challenges and Actions to Promote the Public Interest

Patrick Kelly, Providence College (Presenter)

Discussant: David Emerson, Salisbury University

The Illusion of Shareholder Ownership: Literature Review and Implications for Reporting

Todd L. Sayre, University of San Francisco (Presenter)

Discussant: Sameera Hassan, York University

Session 3.3 – Ownership/Governance

Behavioral Ethics – 1.5

Moderator: Joanna Krasodomska, Cracow University of Economics

The Impact of Ownership Structure and Corporate Governance on Energy Intensity: Evidence from Indian Business Groups

Emily Hickman, California Polytechnic State University – San Luis Obispo (Presenter)

Nemiraja Jadiyahappa, Indian Institute of Management

Namrata Saikia, Indiana University of Pennsylvania

Discussant: Susana Gago-Rodriguez, Universidad Pontificia de Comillas

Corporate Diversification and CEO Compensation: Evidence from the Moderating Effect of Firm Size

Chih C. Fang, Morgan State University

Hwei C. Wang, University of Maryland – Eastern Shore (Presenter)

Randall Z. Xu, University of Houston – Clear Lake

Discussant: Kate Suslava, Bucknell University

12:00 pm-1:20 pm

Award Luncheon

Accounting Exemplar Award (Presented by: Patrick T. Kelly, Providence College)

Excellence in Accounting Ethics Education Award (Presented by: Steven Mintz, California Polytechnic State Univ. – San Luis Obispo)

1:30 pm – 2:45 pm

Concurrent Session

Session 4.1 Professional Ethics – GS room

Behavioral Ethics – 1.5

Moderator: Heather Pesch, Oregon State University

The Effect of Group Dynamics on Individual Ethical Decision Making

Rachel Daniel, PricewaterhouseCoopers

Ashley Douglas, Trinity University (Presenter)

Abigail Kleutz, KPMG

Julie Persellin, Trinity University

Discussant: Charles Bailey, James Madison University

Soft skills for accounting professionals: A clearer definition than “I Know It When I See It”

Kara Hunter, Fairfield University

Joan Lee, Fairfield University (Presenter)

Dawn Massey, Fairfield University

Discussant: Inae Yang, San Jose State University

Accounting Researchers’ Beliefs about Debatable Research Practices, with Advice and Anecdotes from the Field

Charles D. Bailey, James Madison University (Presenter)

Irana Scott, James Madison University

Discussant : Ashley Douglas, Trinity University

Session 4.2 – Performance Metrics

Behavioral Ethics – 1.5

Moderator: Greg McPhee, Clemson University

Forward-looking sustainability information and financial analysts

Isabel Hertl, Technical University of Munich (Presenter)

Janine Maniora, Heinrich-Heine University – Dusseldorf

Discussant: Emily Hickman, California Polytechnic State University – San Luis Obispo

Motivating CSR Investment and Social Impact through Relative Performance Information

Jace Garrett, Clemson University

Greg McPhee, Clemson University (Presenter)

Dan Way, Clemson University

Discussant: Hrishikesh Desai, Arkansas State University

Using Prosocial Rewards and Cash Rewards in Whistleblower Programs as Detective and Deterrent Controls

Jacob B. Lennard, University of Central Florida (Presenter)

Khim Kelly, University of Central Florida

Yu Tian, University of Central Florida

Discussant: Lei Dong, University of Idaho

Session 4.3 - Gender

Behavioral Ethics – 1.5

Moderator: Timothy J. Fogarty, Case Western Reserve University

CSR and Board Gender Diversity: Antecedent or Consequence?

Cynthia Phillips, St. John's University

Victoria Shoaf, St. John's University (Presenter)

Abraham Stefanidis, St. John's University

Discussant: Matt Reidenbach, James Madison University

Benefits of Having a Female CFO

Julia Klevak, PGIM

Joshua Livnat, New York University

Kate Suslava, Bucknell University (Presenter)

Discussant: Victoria Shoaf, St. John's University

Women Manager's Resilience, Gender Discrimination in Hiring and Compensation Systems: a laboratory experiment in online-teams

Maria J. Alvarez, University Carlos III de Madrid (Presenter)

Susana Gago-Rodriguez, Universidad Pontificia de Comillas (Presenter)

Barbara de la Vega, Universidad Carlos III de Madrid

Discussant : Dorota Dobija, Kominski University

2:45 pm – 3:15 pm

Refreshment Break

3:15 pm – 4:30 pm

Panel Session – GS room

Session 5.1 Which Side Are They On? Do Auditors Still Protect the Public?

Behavioral Ethics – 1.5

Moderator: Steven Mintz, California Polytechnic State Univ. – San Luis Obispo

Panelists:

Francine McKenna, The Wharton School, University of Pennsylvania

Tony Menendez, Loyola Marymount University

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

Sri Ramamoorti, University of Dayton

4:30 pm – 4:45 pm

Closing remarks