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 Jadiyappa, 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)
Abagail 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