

## 2015 ABO Working Paper Series

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

I would like to thank all of the contributors to this years' working paper series. Your response has been outstanding. Please contact me by email 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.

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Cohen, Jeff; Holder-Webb, Lori (Western New England University); Zamora, Tina (Seattle University). "Information preferences of investment professionals." [Jeffrey.cohen@bc.edu](mailto:Jeffrey.cohen@bc.edu)

Cohen, Jeff; Gaynor, Lisa (University of South Florida); Krishnamoorthy, Ganesh (Northeastern University); Wright, Arnold (Northeastern University). "The effects of professional and social ties between the CEO and the audit committee on investor decision making."  
[Jeffery.cohen@bc.edu](mailto:Jeffery.cohen@bc.edu)

### **Brock University**

Dunn, Paul; Farrat, Jonathan ( Ryerson University); Hausserman, Cass (Portland State University). "The influence of guilt cognitions on taxpayers' amnesty disclosures." [Cass.hausserman@pdx.edu](mailto:Cass.hausserman@pdx.edu)

### **Case Western Reserve University**

Sheremeta, Roman; Shields, Timothy (Chapman University). "Deception and reception: The behavior of information providers and users." [shields@chapman.edu](mailto:shields@chapman.edu)

### **Chapman University**

Pfeiffer, Glenn; Shields, Timothy (Chapman University). "Performance-based compensation and firm value – Experimental evidence." [Shields@chapman.edu](mailto:Shields@chapman.edu)

Schniter, Eric; Sheremeta, Roman (Case Western Reserve University); Shields, Timothy (Chapman University). "Limitations to signaling trust with all or nothing investments." [shields@chapman.edu](mailto:shields@chapman.edu)

Schniter, Eric; Shields, Timothy (Chapman University). "Sexism, statements and audits." [shields@chapman.edu](mailto:shields@chapman.edu)

Shields, Timothy; Baohua, Xin (University of Toronto). "Higher-order beliefs and uniform accounting measurement: Experimental evidence." [shields@chapman.edu](mailto:shields@chapman.edu)

Shields, Timothy. “Other regarding behavior and efficiency as determinants of honesty and trust.” [shields@chapman.edu](mailto:shields@chapman.edu)

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Kasonso, Jones K. “Assessing the determinants of perceived IFRS proficiency levels of Certified Public Accountants in California.” [jkasonso@devry.edu](mailto:jkasonso@devry.edu)

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Westernam, Kim; Cohen, Jeff (Boston College); Trompeter, Greg (University of Central Florida). “Professional skepticism in practice: An examination of the influence of accountability on professional skepticism.” [Jeffrey.cohen@bc.edu](mailto:Jeffrey.cohen@bc.edu)

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Pomare, Carol; Berry, Anthony (Manchester Metropolitan University). “Governance and management control systems in the higher education industry: The case of western Canada.” [Caroline.yabar@rdc.ab.ca](mailto:Caroline.yabar@rdc.ab.ca)

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Hausserman, Cass; Hecht, Gary (University of Illinois at Urbana-Champaign). “Can creativity be stimulated in accountants? An exploration of accounting tax framing and creativity stimulating mechanisms.” [Cass.hausserman@pdx.edu](mailto:Cass.hausserman@pdx.edu)

### **University Federal of Rio de Janeiro, Brazil**

Juvenal, Denise Silva Ferreira. “Enterprise risk management and IPSAS for application at public sector audit services.” [Rio1042370@terra.com.br](mailto:Rio1042370@terra.com.br)

### **University of Iowa**

Rietz, Thomas; Schniter, Eric (Chapman University); Sheremeta, Roman (Case Western Reserve University); Shields, Timothy (Chapman University). “Trust, reciprocity, and rules.” [shields@chapman.edu](mailto:shields@chapman.edu)

### **University of Memphis**

Bailey, Charles D.; Nkansa, Porschia (University of Memphis). “An analysis of professionals’ declining response rates to studies published in Auditing: A Journal of Practice & Theory.” [Cbailey2@memphis.edu](mailto:Cbailey2@memphis.edu)

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Bobek, Donna; Chen, Jason (Texas A & M University-Commerce); Hageman, Amy (Kansas State University); Tian, Yu (University of Central Florida). “Are more choices better? An experimental investigation of the effectiveness of multiple tax incentives.” [Donna.schmitt@moore.sc.edu](mailto:Donna.schmitt@moore.sc.edu)

Bobek, Donna; Hagman, Amy (Kansas State University); Radtke, Robin (Clemson University). “The influence of identity fusion and public accounting firms’ ethical environment on job attitudes.” [Donna@schmitt@moore.sc.edu](mailto:Donna@schmitt@moore.sc.edu)

Bobek, Donna; Dalton, Derek (Clemson University); Daugherty, Brian (University of Wisconsin-Milwaukee); Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “An investigation of ethical environments of CPAs: Public accounting versus industry?” [Dona.schmitt@moore.sc.edu](mailto:Dona.schmitt@moore.sc.edu)

Bobek, Donna; Dalton, Ddeerek (Clemson University); Daugherty, Brian (University of Wisconsin-Milwaukee); Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “An experiential investigation of tax professional and client interactions.” [Donna.schmitt@moore.sc.edu](mailto:Donna.schmitt@moore.sc.edu)

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Barr-Pulliam, Dereck D. “Internal auditors’ perceptions of the likelihood of earnings management: The impact of type of earnings manipulation, audit frequency, and auditor objectivity.” [dbarr@bus.wisc.edu](mailto:dbarr@bus.wisc.edu)

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## **York University**

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