

28th Annual Ethics Research Symposium

Sunday, August 11, 2024

7:00 am – 8:00 am

Breakfast

8:00 am – 8:55 am

Opening Session – Room 1

Welcome: Bill Miller & Steve Mintz Co-Chairs

Keynote Speaker: George Botic – PCAOB Board Member

9:00 am – 10:15 am

Concurrent Sessions

Session 2.1 ESG – Room 1

Behavioral Ethics – 1.5

Moderator: John Keyser, Case Western Reserve University

The Impact of Environmental Stress on Firm Environmental Performance

Dana Zhang, Susquehanna University (Presenter)

Jie Hao, Susquehanna University

Bo Liu, Susquehanna University

Viet Pham, Susquehanna University

Discussant: Fabiola Schneider, University College Dublin, Ireland

The “G” and ESG strategy integration and disclosure: exploring the governance-related factors that influence companies' decision-making

Joanna Krasodomska, Krakow University of Economics, Poland (Presenter)

Karsten Eisenschmidt, Kiel University of Applied Sciences, Germany

Discussant: Enshuai Yu, Boston College

Scope 3 greenhouse gas disclosure: Evidence from fossil fuel producers

Fabiola Schneider, University College Dublin, Ireland (Presenter)

Maretno Harjoto, Pepperdine University

Andreas Hoepner, University College Dublin, Ireland

Discussant: Megan Hess, Washington and Lee University

Session 2.2 – Nurture vs Nature – Room 2

Behavioral Ethics – 1.5

Moderator: Adamos Vlitits, University of Cyprus

The Ethics of Executive Compensation: A Case Study

James Lawson, Bucknell University

Daniel Street, Bucknell University (Presenter)

Katherine Ward, Bucknell University

Discussant: Piotr Skomra, Case Western Reserve University

Moral Calculations: Anxiety-Driven Decisions in Aggressive Tax Planning

Marion Brivot, Université Laval, Quebec, Canada (Presenter)

Suzanne Paquette, Université Laval, Quebec, Canada (Presenter)

Zachary Huxley, Université Laval, Quebec, Canada

Discussant: David Emerson, Salisbury University

*Psychopathy, the Fraud Diamond, and Exam Cheating Among
Accounting and Finance Students*

David Emerson, Salisbury University (Presenter)

Kenneth Smith, Salisbury University

Discussant: Charles Richard Baker, Adelphi University

10:15 am -10:30 am

Refreshment Break

10:30 am - 11:45 am

Concurrent Sessions

Session 3.1 – ESG – Room 1

Behavioral Ethics – 1.5

Moderator: Joan Lee, Fairfield University

The Effect of Public Criticism on Corporate Greenwashing

Leting Liu, University of Toronto – Rotman, Ontario, Canada (Presenter)

Discussant: W. Eric Lee, University of Northern Iowa

How Intergenerational Difference in Environmental Sustainability Perception

Impacts Accounting Education and Training

W. Eric Lee, University of Northern Iowa (Presenter)

Discussant: Leting Liu, University of Toronto – Rotman, Canada

A Greenhouse Gas Emission Tracking System (GETS) for

Lanxin Jiang, Rutgers University School of Business - Newark (Presenter)

Yu Gu, Rutgers University School of Business – Newark

Jun Dai, Michigan Tech University

Wen Jun Yu, PwC

Discussant: Dana Zhang, Susquehanna University

Session 3.2 Diversity, Equity, Inclusion and Belonging – Room 2

Behavioral Ethics – 1.5

Moderator: Dana Wallace, University of Central Florida

Integrating Microaggression and Microexclusion Training into

Accounting Education

Bill Miller, University of Wisconsin, Eau Claire

Tara Shawver, King's College (Presenter)

Steve Mintz, Cal Poly San Luis Obispo

Discussant: Louella Moore, Washburn University - Topeka

Accounting Ethics and Professional Identity: A Practitioners' Guide

Megan Hess, Washington and Lee University

Discussant: Francine McKenna, editor of The Dig

A Text-Mining Investigation of Afro-Centric Accounting Abstracts

Louella Moore, Washburn University - Topeka (Presenter)

Ferhat Zengul, University of Alabama at Birmingham

Nurettin Oner, University of Alabama at Birmingham

Mahmut Unan, University of Alabama at Birmingham

Discussant: Tara Shawver, King's College

11:45 – 12:15

Editors Panel Publishing Advice – Room 1

Behavioral Ethics – 1.0

Moderator: Bill Miller, University of Wisconsin, Eau Claire

Panelists:

Steve Mintz, *The CPA Journal*

Dana Wallace, *Accounting and the Public Interest*

Nick Seybert, Behavioral Research in Accounting

Tara Shawver, *Research on Professional Responsibility and Ethics in Accounting*

12:15 pm - 1:30 pm

Award Luncheon

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

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

Best Paper Awards (Presented by: Bill Miller, University of Wisconsin, Eau Claire)

1:30 pm – 2:45 pm

Concurrent Sessions

Session 4.1 Audit Quality – Room 1

Behavioral Ethics – 1.5

Moderator: Christine Earley, Providence College

The Determinants of Using Population Testing in Auditing: A Systematic Literature Review

Nicolas Epelbaum, York University, Ontario, Canada

Patricia Jackson Farrell, York University, Ontario, Canada

Sameera Khatoon, University of Saskatchewan, Saskatchewan, Canada

Dawn Massey, Fairfield University (Presenter)

Linda Thorne, York University, Ontario, Canada

Discussant: Brandon Schweitzer, University of Maryland Global Campus
Artificial Intelligence (AI) Ethics in Accounting

Brandon Schweitzer, University of Maryland Global Campus (Presenter)

Discussant: Dawn Massey, Fairfield University

Audit Firm Quality Controls: The Case of Marcum LLP

John Keyser, Case Western Reserve University

Piotr Skomra, Case Western Reserve University (Presenter)

Discussant: James Lawson, Bucknell University

Session 4.2 – Regulations – Room 2

Behavioral Ethics – 1.5

Moderator: Marty Stuebs, Baylor University

Regulatory Costs and Vertical Integration: Evidence from Supply Chain

Disclosure Regulations

Enshuai Yu, Boston College (Presenter)

Discussant: Joanna Krasodomska, Krakow University of Economics, Poland

Deconstructing the PCAOB: Using organizational economics to assess the state of a regulator

Francine McKenna, editor of The Dig (Presenter)

Mikhail Pevzner, University of Baltimore

Amy Sheneman, Ohio State University

Tzachi Zach, Ohio State University

Discussant: Lanxin Jiang, Rutgers University School of Business - Newark

Implicit promises and the timing of defined benefit pension plan freezes

Adamos Vlitits, University of Cyprus (Presenter)

Zacharias Petrou, University of Liverpool, England

Discussant: Suzanne Paquette, Université Laval, Quebec, Canada

2:45 pm – 3:00 pm

Refreshment Break

3:00 pm – 3:45 pm

Ethical Implications of Generative Artificial Intelligence AI in the

Classroom – Room 1

Session 5.1 Teaching with Artificial Intelligence

Christine Earley, Providence College

Patrick Kelly, Providence College

Behavioral Ethics – 1.0

3:45 pm – 5:00 pm

Panel Session: Accountability, Regulation and the Public Interest –

Room 1

Behavioral Ethics – 1.5

Moderator: Steve Mintz, California Polytechnic State University – San Luis Obispo

Panelists:

Cynthia Cooper, CFE, CEO CooperGroup

James Doty, Former Chairman PCAOB

Dan Goelzer, Former Board Member PCAOB

Kimberly Westermann, Professor, Cal Poly San Luis Obispo

5:00 pm – 5:10 pm

Closing Remarks

Keynote Speaker Bio

George Botic

PCAOB Board Member

George R. Botic was appointed as a Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in September 2023 and sworn in on October 25, 2023. His current term expires on October 24, 2028.

Board Member Botic is a Certified Public Accountant who has been with the PCAOB since 2003. Prior to his swearing in as a Board Member, he was the Director of the PCAOB's Division of Registration and Inspections (DRI), which includes the Global Network Firm, Non-Affiliate Firm, and Broker-Dealer Firm inspection programs, as well as the registration program. He oversaw the registration and inspection of all domestic and foreign accounting firms that audit public companies whose securities trade in the U.S., as well as all broker-dealer audits.

Before being named DRI Director in 2018, Board Member Botic had served as Director of the PCAOB's Office of International Affairs and as Special Advisor to former Chair James R. Doty. From 2003 to 2014, he held several roles within DRI, including as a Deputy Director. Earlier in his career, he was a senior manager with PricewaterhouseCoopers.

Board Member Botic holds a Bachelor of Science in accounting from Shepherd University and received a Master of Accountancy from Virginia Tech.

Editor Panel Journal Information

The CPA Journal – The Voice of the Accounting Profession

The CPA Journal is a publication of the New York State Society of CPAs, and is internationally recognized as an outstanding, technical-refereed publication for accounting practitioners, educators, and other financial professionals all over the globe. Edited by CPAs for CPAs, it aims to provide accounting and other financial professionals with the information and analysis they need to succeed in today's business environment.

Accounting and the Public Interest (AAA Journal – Public Interest Section)

Accounting and the Public Interest views accounting as a social activity with far-ranging consequences for every citizen. The Journal welcomes research in a wide variety of areas such as, but not limited to: sustainability accounting and reporting; professional and business ethics; corporate social responsibility and governance; regulation; and social justice.

Behavioral Research in Accounting (AAA Journal – Accounting Behavior and Organizations Section)

Behavioral Research in Accounting publishes original research relating to accounting and how it affects and is affected by individuals and organizations. Theoretical papers and papers based upon empirical research (e.g., field, survey and experimental research) are welcomed. It prints semiannually in Spring and Fall, and is indexed in Scopus and ESCI.

Research on Professional Responsibility and Ethics in Accounting

Research on Professional Responsibility and Ethics in Accounting is devoted to publishing highquality research and cases that focus on the professional responsibilities of accountants and how they deal with the ethical issues they face. The series features articles on a broad range of important and timely topics, including professionalism, social responsibility, corporate responsibility, ethical judgments, and accountability. The professional responsibilities of accountants are broad-based; they must serve clients and user groups whose needs, incentives, and goals may be in conflict. Further, accountants must interpret and apply codes of conduct, accounting and auditing principles, and securities regulations.

Compliance with professional guidelines is judgment-based, and characteristics of the individual, the culture, and situation affect how these guidelines are interpreted and applied, as well as when they might be violated. Interactions between accountants, regulators, standard setters, and industries also have ethical components. Research into the nature of these interactions, resulting dilemmas, and how and why accountants resolve them is the focus of this journal.

Closing Panelist Bios

Cynthia Cooper

Cynthia Cooper, CFE, is the CEO of Cooper Group. She is best known for being the whistleblower at WorldCom who exposed the fraud. Cynthia chronicles her experiences at WorldCom and lessons learned in her book, *Extraordinary Circumstances: Journey of a Corporate Whistleblower*. Cynthia was named as one of *Time Magazine's* persons of the year in 2002 along with Sherron Watkins and Coleen Rowley. In 2020, Cynthia was included in *Time Magazine's* Most Influential Women of the Century. Cynthia continues to share her thought leadership and has served the profession by being a member of the board of directors of the National Association of State Board of Accountancy Center for the Public Trust. She also served as a member of the Standing Advisory Group of the PCAOB and was the Chair of the Board of Regents of the Association of Certified Fraud Examiners. Cynthia is a recipient of the Accounting Exemplar Award given out by the Public Interest Section of the American Accounting Association and an inductee of the AICPA Business Hall of Fame.

James Doty

James R. Doty was appointed by the SEC as the Chairman of the PCAOB in January 2011 and served until January 2018.

Under his leadership, the PCAOB adopted standards to increase audit quality and provide greater transparency into the audits of public companies and brokers and dealers.

During Chairman Doty's tenure, the PCAOB expanded its cooperation with international counterparts, signing more than a dozen inspection agreements with foreign audit regulators. In 2013, after years of negotiation, the PCAOB entered into an enforcement cooperation agreement with China.

From 1990 to 1992, Chairman Doty served as general counsel of the SEC. Prior to and following his SEC service, he was a partner at the law firm of Baker Botts LLP, which he first joined in 1969. At Baker Botts, he practiced securities and corporate law and counseled boards of directors and audit committees on regulatory and compliance matters, including matters arising under the SarbanesOxley Act of 2002. At Baker Botts, he also represented the PCAOB in its successful 2010 defense in *Free Enterprise Fund v. PCAOB*, a U.S. Supreme Court landmark challenge to the constitutionality of the PCAOB.

In 2011, Chairman Doty was presented with a Statesman Award by the Foreign Policy Association for his commitment to worldwide audit integrity.

Dan Goelzer

Dan Goelzer is a retired partner of Baker McKenzie, an international law firm. He chairs Deloitte's Audit Quality Advisory Council and prepares a bi-monthly newsletter, Audit Committee and Auditor Oversight Update, focusing on regulatory developments affecting audit committees.

Dan was a Sustainability Accounting Standards Board member from 2017 to 2022. He was appointed to the Public Company Accounting Oversight Board as one of its founding members and served on the PCAOB from 2002 to 2012, including as Acting Chair from August 2009 through January 2011.

Dan was on the Securities and Exchange Commission's staff for 16 years and served as SEC General Counsel from 1983 to 1990.

Kimberly Westermann

Kim Westermann is a Professor of Accounting at Cal Poly San Luis Obispo. She holds a PhD in Accountancy from Bentley University. Prior to her doctoral studies, Kim was a senior auditor at EY in San Jose, California and subsequently worked at PwC in New York, ending her career in public accounting as a manager in the firm's Learning and Education division. Kim is interested in qualitative methods and conducts research rooted within sociology and organizational behavior literatures, examining both audit practitioners and clients about their perspectives on current global issues (e.g., group audits, PCAOB inspections, international licensure) in auditing. Kim has published in *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *Issues in Accounting Education*. She serves as an editor for *Auditing: A Journal of Practice & Theory* and serves on the editorial board of *Contemporary Accounting Research*. She is the recipient of the 2022 Deloitte Foundation Wildman Award and the 2024 Notable Contributions to the Auditing Literature Award.