I would like to thank all of the contributors to this year’s working paper series. Your response has been outstanding. Please contact me by e-mail at jrigsby@cobilan.msstate.edu if you see any errors in the working papers and I will get them corrected.

Ashland University

- Kaskey, Victoria. “The Balanced Scorecard: A Comparative Study of Accounting Education and Experience on Common Measure Bias.” vkaskey@ashland.edu

Boston College

- Cohen, Jeffrey R.; Ding, Yuan (China Europe International Business School); Lesage, Cedric (HEC School of Management, Paris); and Stolowy, Herve (HEC Paris). “Managers’ Behavior in Corporate Fraud: The Fraud Triangle and the Theory of Planned Behavior.”


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Carlos III University - Spain

- Gago, Susana and Purdy, Derek E. (Independent Researcher, UK). “The Role of Knowledge in the Attribution of Importance to Budgets.” susana.gago@uc3m.es
- Gago, Susana and Barrachina, Mercedes (Valencia University). “Lack of Trust and Budgetary Slack.” susana.gago@uc3m.es

Dalian University of Technology – China

- Li, Yanxi and Long, Jing (Dalian University of Technology). “An Empirical Research on Irrational Assets Pricing Model Based on Momentum Index – Evidence from China Stock Market.” mriyx@dlut.edu.cn

Ecole Polytechnique of Paris - France

- Biondi, Yuri. “Governing the Business Enterprise: Ownership, Institutions, Society.” yuri.biondi@free.fr
- Biondi, Yuri and Giannoccolo, Pierpaolo (University of Bologna). “Share Price Formation, Financial Instability, and Accounting Design.” yuri.biondi@free.fr
- Biondi, Yuri and Giannoccolo, Pierpaolo (University of Bologna). “Accounting Lighthouse in Share Market Dynamics: A Theoretical Model of Share Price Formation with Dual Informational Structure.” yuri.biondi@free.fr
- Biondi, Yuri; Giannoccolo, Pierpaolo (University of Bologna); and Reberioux, Antoine (University of Bologna). “Financial Disclosure and the Board: A Case for Non-Independent Directors.” yuri.biondi@free.fr
Lehigh University

• Peytcheva, Marietta and Wright, Arnold M. (Northeastern University). “The Impact of Principles Versus Rules-Based Accounting Standards on Auditors’ Motivations and Judgments.” a.wright@neu.edu

Michigan State University

• Luft, Joan and Shields, Michael (Michigan State University). “Psychology Models of Management Accounting.” shields@msu.edu

North Carolina State University

• Brazel, Joseph; Jones, Keith (George Mason University); and Warne, Rick (George Mason University). “Investor Perceptions about Financial Statement Fraud and their Use of Red Flags.” jfbrazel@ncsu.edu

• Brazel, Joseph; Jones, Keith (George Mason University); and Warne, Rick (George Mason University). “Do Nonprofessional Investors React to Fraud Red Flags?” jfbrazel@ncsu.edu

• Brazel, Joseph; Jones, Keith (George Mason University); and Prawitt, Doug (Brigham Young University). “Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” jfbrazel@ncsu.edu

Penn State University

• Dirsmith, Mark W.; Samuel, Sajay (Penn State University); Covaleski, Mark A. (University of Wisconsin-Madison); and Heian, James B. (Syracuse University). “The Play of Power and Meta-Power in the Social Construction of “Entrepreneurial” Professional Services Firms: A Processual Ordering Perspective.” eu@PSU.EDU

Queen’s University - Canada

• Murphy, P. R. and Mayhew, B. W. (University of Wisconsin-Madison). “The Impact of Obedience to Authority on Reporting Behavior.” pmurphy@business.queensu.ca
Rochester Institute of Technology

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Texas State University

- Stephenson, Sandria S. “Continuing Education Deploying the Balanced Scorecard: A Managerial Strategic Approach.” ss68@txstate.edu

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University of Alberta - Canada

- Fiolleau, Krista; Hoang, Kris (University of Alberta); Jamal, Karim (University of Alberta); and Sunder, Shyam (Yale University). “Engaging Auditors: Field Investigation of a Courtship.” Karim.jamal@ualberta.ca

University of Alcala, Madrid – Spain

- Guiral, Andres and Ruiz, Emiliano (University of Cadiz). “Audit Report Information Content and Auditor Economic Independence in Credit Decisions: An Experiment.” andres.guiral@uah.es

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University of Georgia

- Chris, Margaret; Emett, Scott (Brigham Young University); Summers, Scott (Brigham Young University); and Wood, David (Brigham Young University). “The Effects of Preventive and Detective Controls on Employee Performance and Motivation.” davidwood@byu.edu
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University of Massachusetts Amherst

- Fanning, K. and Piercey, D. (University of Massachusetts Amherst). “Managing Managers: Internal Auditors’ Use of Arguments and Interpersonal Relationships in a Corporate Governance Setting.” piercey@som.umass.edu

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University of Memphis

- Bailey, Charles D.; Scott, Irana (University of Memphis); Thoma, Stephen J. (University of Alabama). “Revitalizing Accounting Ethics Research in the Neo-Kohlbergian Framework: Putting the DIT into Perspective.” cbailey2@memphis.edu

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University of Nevada, Las Vegas

- Messier, Bill; Reynolds (Indiana University); Simon, Chad (UNLV); and Wood, David (Brigham Young University). “The Effect of Using the Internal Audit Function as a Management Training Ground on the External Auditor’s Reliance Decision.” davidwood@byu.edu

University of Pittsburgh

- Birnberg, Jacob. “Behavioral Research in Accounting: A Proposed Framework and Review.” birnberg@katz.pitt.edu
University of Wisconsin-Madison

- Clor-Proell, Shana and Maines, Laureen (Indiana University). “Reliability of Recognized versus Disclosed Information in Financial Statements: A Preparer’s Perspective.” sproell@bus.wisc.edu

- Davis, J. and Pesch, H. (University of Wisconsin-Madison). “Fraud Dynamics and Controls in Organizations.” hpesch@bus.wisc.edu

University of Wisconsin-Milwaukee

- Daugherty, Brian; Dickins, Denise (East Carolina University); and Fennema, M.G. (Florida State University). “The Effects of Offshoring Audit Procedures on Jurors’ Evaluations of Auditor Liability and Plaintiff’s Awards.” fennema@fsu.edu

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- Kidwell, Linda and Lowensohn, Suzanne (Colorado State University). “A Review and Assessment of Behavioral Accounting Research in the Public Sector.” lkidwell@uwyo.edu

Utah State University

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Virginia Commonwealth University

- Brink, Alisa and Kohli, Meha (Virginia Commonwealth University). “The Impact of Rule Precision and Ambiguity on Reporting Decisions.” agbrink@vcu.edu