2012 ABO Working Papers Series

By John T. Rigsby, Adkerson School of Accountancy
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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.

Boston College

- Cohen, Jeffrey; Krishnamoorthy, Ganesh (Northeastern University); Peytcheva, Marietta (Lehigh University); Wright, Arnie (Northeastern University). “Will Regulatory Enforcement and Principles-Based Accounting Influence Auditors’ Ethical Judgments to Constrain Aggressive Reporting.” jeffrey.cohen@bc.edu

Cornell University

- Asay, H. Scott; Brown, Tim (Cornell University); Nelson, Mark (Cornell University); Wilks, T. Jeffrey (Brigham Young University). “Contrast Effects in the Application of Accounting Standards.” hsa27@cornell.edu

- Brown, Timothy; Rennekamp, Kristina (University of Illinois at Champaign Urbana); Seybert, Nick and Zhu, Wenjie (University of Maryland). “Who Stands at the Top and Bottom of the Slippery Slope?” nseybert@rhsmith.umd.edu

- Emett, Scott; Pickerd, Jeffrey (University of Massachusetts at Amherst); Summers, Scott and Wood, David (Brigham Young University). “Which Bad Apple Spoils the Batch? An Examination of How Entry-Level Employees Respond to Tone at the Top vis-à-vis Tone at the Bottom.” davidwood@byu.edu

Creighton University

- Raval, Vasant, “The Disposition-Based Fraud Cycle.” vraval@creighton.edu.

Emory University

- Kadous, K. and Tayler, W. B. (Emory University); Thayer, J. (University of Georgia); Young, D. (Emory University). “Individuals Characteristics and the Disposition Effect: The Opposing Effects of Confidence and Self-regard.” WTAYLER@emory.edu

- Tayler, W. B.; Smith, S. D. (University of Illinois at Champaign Urbana); Prawitt, D. F. (Brigham Young University). “Information Pursuit and Litigation Risk: Effects on Auditors’ Judgments and Confidence.” WTAYLER@emory.edu

Florida Atlantic University
• Borgia, Carl; Siegel, Philip (McCurry and Associates, CPAs, Boca Raton, FL; Ortiz, Dennis (University of Texas-Brownsville). “A Survival Analysis of Tax Accounting Professionals: The Case of Internships.” phsiegel2@yahoo.com

Florida State University

• Blay, Allen; Fennema, Bud (Florida State University). “Are Accountants Made or Born? An Analysis of Self-Selection into and Success in the Accounting Major.” fennema@fsu.edu

Miami University

• Farrell, Anne and Grenier, Jonathan and Reffett, Andrew (Miami University). “The Effects of Perceived Evaluator Expertise on Task Performance.” jgrenier@muohio.edu

• Grenier, Jonathan. “Encouraging Professional Skepticism in the Industry Specialization Era.” jgrenier@muohio.edu

• Grenier, Jonathan; Pomeroy, Bradley (University of Illinois); Reffett, Andrew (Miami University). “Speak Up or Shut Up? The Moderating Role of Client Importance on Auditor Defense Tactics.” jgrenier@muohio.edu

• Grenier, Jonathan; Pomeroy, Bradley and Rowe, Stephen (University of Illinois). “Can Providing Advice on Management’s Accounting Estimates Improve Auditor Objectivity?” jgrenier@muohio.edu

• Grenier, Jonathan; Pomeroy, Bradley and Stern, Matthew (University of Illinois). “Signaling the Quality of Auditors’ Professional Judgments: The Joint Effects of Accounting Standard Precision and Auditor Expertise.” jgrenier@muohio.edu

Queen’s University

• Murphy, Pamela R. “Attitude, Machiavellianism, and the Rationalization of Misreporting.” pmurphy@business.queensu.ca

• Murphy, Pamela R.; Mayhew, Brian W. (University of Wisconsin-Madison). “The Impact of Authority on Reporting Behavior, Affect and Rationalization.” pmurphy@business.queensu.ca

Rutgers University

• Brown-Liburd, Helen; Cohen, Jeffrey (Boston College); Trompeter, Greg (University of Central Florida). “Effects of Earnings Forecast and Heightened Professional Skepticism on the Outcome of Client-Auditor Negotiation.” jeffrey.cohen@bc.edu

• Brown-Liburd, Helen; Cohen, Jeffrey (Boston College); Zamora, Tina (Seattle University). “The Effect of Corporate Social Responsibility Investment, Assurance and Perceived Fairness on Investors’ Judgments.” jeffrey.cohen@bc.edu
TU Dortmund University

- Lachmann, Maik; Stefani, Ulrike (University of Konstanz); Wöhrmann, Arnt (University of Münster). “Fair Value Accounting for Liabilities: Presentation Format of Credit Risk Changes and Financial Statement Users’ Information Processing.” ulrike.stefani@uni-konstanz.de

University of Central Florida

- Bobek, Donna; Hageman, Amy (Kansas State University). “Individual Tax Compliance and Social Norms across Different Tax Settings.” dbobek@bus.ucf.edu

- Bobek, Donna; Hageman, Amy (Kansas State University). “A Comprehensive Analysis and Review of the Role of Social Norms in Tax Compliance.” dbobek@bus.ucf.edu

- Bobek, Donna; Daugherty, Brian (University of Wisconsin - Milwaukee); Radtke, Robin (Florida Atlantic University until May 8, 2012, Clemson University effective July 1, 2012). “Resolving Audit Challenges through Communication.” dbobek@bus.ucf.edu

- Bobek, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Florida Atlantic University until May 8, 2012, Clemson University effective July 1, 2012). “A Comparison of Ethical Environment Studies in Accounting.” dbobek@bus.ucf.edu

- Bobek, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Florida Atlantic University until May 8, 2012, Clemson University effective July 1, 2012). “Ethical Sensitivity and Ethical Decision-Making of Accounting Professionals: The Role of Context and Individual Attributes.” dbobek@bus.ucf.edu

University of Georgia

- Christ, Margaret; Emett, Scott (Cornell University); Tayler, Bill (Emory University); Wood, David (Brigham Young University). “To Compensate or Control? Motivating Employees in a Multidimensional Task.” davidwood@byu.edu

- Griffith, Emily E. and Hammersley, Jacqueline S. (University of Georgia); Kadous, Kathryn (Emory University). “Auditing Complex Estimates: Understanding the Process Used and Problems Encountered.” jhammers@uga.edu

University of Illinois at Champaign Urbana

- Wright, William F. “Client Business Models, Business Risk and the Risk of Material Misstatement of Revenue.” wrightwf@illinois.edu

- Wright, William F. “Multi-Year Fraud Risk Assessment: Strategic Management Behaviors and Auditors’ Use of Business Model Evidence.” wrightwf@illinois.edu

University of Louisiana-Lafayette
• Hart, Dana; Wang, Karl (University of Mississippi). “Trust and Trustworthiness in the Executive Compensation Required by the Dodd-Frank Act: An Experimental Study.” dana.hart@louisiana.edu

University of Mississippi

• Bowlin, Kendall; Hobson, Jessen (University of Illinois at Urbana-Champaign); Piercey, David (University of Massachusetts Amherst). “The Effects of Auditor Rotation, Professional Skepticism, and Interactions with Managers on Audit Quality.” piercey@isenberg.umass.edu

University of Pittsburgh

• Choi, J.; Hecht, G. (University of Wisconsin at Madison); Tayler, W. B. (Emory University). “Strategy Select, Surrogation, and Strategic Performance Measurement Systems.” WTAYLER@emory.edu

• Frank, Michele and Hoffman, Vicky (University of Pittsburgh). “Audit Reviewers’ Ability to Recognize and Discount for Preparer Affective Bias.” mlf48@pitt.edu

University of Texas

• Koonce, Lisa; Seybert, Nick (University of Maryland); Smith, James (University of Texas). “Management Speakers, Investors Listen; Are Investors Too Focused on Managerial Disclosures?” nseybert@rhsmith.umd.edu

University of Wisconsin-Milwaukee

• Abbott, Larry and Brown, Veena (University of Wisconsin-Milwaukee); Higgs, Julia (Florida Atlantic University). “An Experimental Analysis of Audit Committee Members’ Diligence and Effectiveness?” brownvml@uwm.edu

University of Wyoming

• Kidwell, Linda; Lowensohn, Suzanne (Colorado State University). “A Review and Assessment of Behavioral Accounting Research in Government.” lkidwell@uwyo.edu

Villanova University

• Fanning, Kirsten; Piercey, M. David (University of Massachusetts Amherst). “Internal Auditors’ Use of Accounting Information, Arguments, and Interpersonal Skills in a Corporate Governance Setting.” kirsten.fanning@villanova.edu

• Fanning, Kirsten; Agoglia, Christopher P. and Piercey, M. David (University of Massachusetts Amherst). “Unintended Consequences of Lowering Disclosure Thresholds: Proposed Changes to SFAS No. 5.” kirsten.fanning@villanova.edu

Virginia Tech
• Brozovsky, John; Luo, Jie (Concord University). “Performance Improvement via Self-Selected Compensation Schemes: Does it Pay to Let Workers Choose?” jbrozovs@vt.edu

York University

• Chung, Janne; Cohen, Jeffrey (Boston College); Monroe, Gary (University of New South Wales). “The Influence of Ethical Conflict and Emotion on Auditors’ Inventory Judgments.” jeffrey.cohen@bc.edu