2013 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 email at jrigsby@cibilan.msstate.edu if you see any errors in the working papers, and I will get them corrected.

Brigham Young University

- Smith, Steven D.; Tayler, William B. (Brigham Young University); Prawitt, Douglas F. (Brigham Young University). “Information Pursuit and Litigation Risk: Effects on Auditors’ Judgments and Confidence.” tayler@byu.edu

California State University – Fullerton

- Keshk, Walied. “Investors’ Uncertainty Judgments and Perceptions about Analyst Herding: The Joint Influence of the Preference-Consistency and Temporal Order of Analyst Forecasts.” wkeshk@fullerton.edu

Capella University

- Groves, Toby; Weirich, Thomas (Central Michigan University). “A Discussion of American Ethics, Thinking Differently About the Cultural and Psychological Bases of Fraud.” tgroves@tgroves.com

Chapman University

- Sheremeta, Roman M.; Shields, Timothy W. (Chapman University). “Do Investors Glean or Gamble?” shields@chapman.edu

- Shields, Timothy W.; Xin, Baohua (University of Toronto). “Higher-order Beliefs in Simple Trading Models.” shields@chapman.edu

- Pfeiffer, Glenn; Shields, Timothy W. (Chapman University). “Performance-Based Compensation and Firm Value – Experimental Evidence.” shields@chapman.edu

Cornell University

- Emett, Scott A.; Guymon, Ronald N. (Georgia State University); Tayler, William B. (Brigham Young University); Young, Donald (Emory University). “Defining Deviancy Down: The Development of Social Norms Under Imperfect Controls.” tayler@byu.edu
La Salle University

- Borkowski, Susan C.; Gaffney, Mary Anne (Temple University). “Transfer Pricing and FIN 48: How Managers Attempt to Mitigate Audit Risk.” borkowsk@lasalle.edu

Lehigh University

- Aghazadeh, Sanaz. “Expressed Confidence and Skepticism: The Effect of Expressed Confidence on Auditor Judgments.” sanaz@lehigh.edu

Miami University

- Grenier, Jonathan; Pomeroy, Bradley (University of Illinois); Stern, Matthew (University of Illinois). “The Effects of Accounting Standard Precision, Audit or Task Expertise, and Judgment Frameworks on Audit Firm Litigation Exposure.” jgrenier@miamioh.edu

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

- Grenier, Jonathan; Pomeroy, Bradley (University of Illinois); Rowe, Stephen (University of Illinois). “Can Involvement in Management’s Accounting Improve Auditor Objectivity?” jgrenier@miamioh.edu

- Grenier, Jonathan; Peecher, Mark (University of Illinois); Piercy, David (University of Massachusetts - Amherst). “Improving Judgments of Auditor Negligence and the Precautionary Principle.” jgrenier@miamioh.edu

- Grenier, Jonathan; Reffett, Andrew (Miami University); Warne, Rick (George Mason University). “The Effects of Offshoring Tax Services on Assessments of Tax Preparer Liability.” jgrenier@miamioh.edu

- Grenier, Jonathan; Lowe, Jordan (Arizona State University); Reffett, Andrew (Miami University); Warne, Rick (George Mason University). “The Effects of Expert Panel Recommendations on Juror Judgments of Auditor Negligence.” jgrenier@miamioh.edu

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

- Grenier, Jonathan; Ballou, Brian (Miami University); Bierstaker, Jim (Villanova University); Heitger, Dan (Miami University). “The Impact of Assurance Type on Investor Perceptions of the Relevance and Credibility of Corporate Social Responsibility (CSR) Reporting.” jgrenier@miamioh.edu
Michigan State University

- Thomas, Tyler F.: “Motivating Revisions of Management Accounting Systems.” thomast@bus.msu.edu

North Carolina State University

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

- Brazel, Joe; Carpenter, Tina (University of Georgia), (George Mason University); Thayer, Jane (University of Georgia). “Do Nonprofessional Investors React to Fraud Red Flags?” jfbrazel@ncsu.edu

- Brazel, Joe; Jackson, Scott (University of South Carolina); Schaefer, Tammie (University of Missouri-Kansas City); Stewart, Bryan (University of South Carolina). “Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” jfbrazel@ncsu.edu

Penn State University

- Huddart, Steven; Hong, Qu (Penn State). “Rotten Apples and Sterling Examples: Moral Reasoning and Peer Influences on Honesty in Managerial Reporting.” huddart@psu.edu

Portland State University

- Almer, Elizabeth; Baldwin, Amelia (University of Arkansas Fort Smith); Jones-Farmer, Allison (Auburn University); Lightbody, Margaret (University of Southern Australia); Single, Louise (St. Edwards University). “Tenure Track Opt-Outs: Leakages From the Academic Pipeline.” ealmer@pdx.edu

- Almer, Elizabeth; Philbrick, Donna (Portland State University); Rupley, Kathleen (Portland State University). “What Drives Auditor Selection Post-SOX?” ealmer@pdx.edu

Queen’s University, Canada

- Murphy, Pamela R.; Free, Clinton (University of New South Wales). “Organizational Climates Associated with Fraud.” pmurphy@business.queensu.ca

Shorter University

- Naddy, Tim. “First Year Shock: When Syllabi Malfunction Begets Auditor Dysfunction.” tnaddy@shorter.edu
Simon Fraser University

- Kimbrough, Erik; Sheremeta, Roman M. (Chapman University); Shields, Timothy W. (Chapman University). “Resolving Conflicts Through a Random Device.” shields@chapman.edu

- Kimbrough, Erik; Rubin, Jared (Chapman University); Sheremeta, Roman M. (Chapman University); Shields, Timothy W. (Chapman University). “Coordination and Commitment, by Chance.” shields@chapman.edu

St. Edward’s University

- Single, Louise; Donald, Stephen (The University of Texas at Austin). “The Role of the Advocacy Relationship in the Advancement or Female Accounting Professionals.” louises@stewards.edu

University Federal of Rio de Janeiro, Brazil

- Juvenal, Denise Silva Ferreira. “Audit Based Risk for Local Government.” rio1042370@terra.com.br

University of Arkansas at Little Rock

- Dearman, David T. “Judgment Performance in Business Planning.” dtdearman@ualr.edu

University of Central Florida

- Bobek Schmitt, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “A Research Note on Professional Skepticism and Client Advocacy.” donna.schmitt@ucf.edu

- Bobek Schmitt, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “The Ethical Environment of Accounting Professionals: The Effect of Roles and Organizational Fit.” donna.schmitt@ucf.edu

- Bobek Schmitt, Donna; Hageman, Amy (Kansas State University). “Institutional and Political Antecedents of Inter-Jurisdictional Tax Harmonization: Lessons from Three States.” donna.schmitt@ucf.edu

- Bobek Schmitt, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “The Ethical Decision-Making of Auditors and Tax Professionals: The Role of Context and Individual Attributes.” donna.schmitt@ucf.edu
• Bobek Schmitt, Donna; Daugherty, Brian (University of Wisconsin-Milwaukee); Radtke, Robin (Clemson University). “The Relationship between the Ethical Environment of the Firm and Audit Engagement.” donna.schmitt@ucf.edu

• Bobek Schmitt, Donna; Hageman, Amy (Kansas State University). “Individual Tax Compliance and Social Norms across Different Tax Settings.” donna.schmitt@ucf.edu

• Bobek Schmitt, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “Public Accounting Firms, Fusion, and Job Attitudes.” donna.schmitt@ucf.edu

• Bobek Schmitt, Donna; Hageman, Amy (Kansas State University); Radtke, Robin (Clemson University). “A Comparison of Ethical Environment Studies in Accounting.” donna.schmitt@ucf.edu

University of Colorado-Colorado Springs

• Zahller, Kimberly; Arnold, Vicky (University of Central Florida); Roberts, Robin W. (University of Central Florida). “CSR Disclosure, Organizational Legitimacy, and Resilience to Exogenous Shocks: A Test of Investor Perceptions.” kazahller@msn.com

University of Denver

• Nickell, Erin. “Dilutive Effects of Management Attitudes and Client Importance on Auditor’s Fraud Risk Assessments: Are Skeptical Auditors Less Susceptible?” erin.nickell@du.edu

• Nickell, Erin; Victoravich, Lisa (University of Denver). “Redefining Professional Skepticism: Implications for Audit Efficiency and Effectiveness.” erin.nickell@du.edu

University of Florida

• Rupar, Kathy; Nelson, Mark (Cornell University). “Numerical Formats within Risk Disclosures and the Moderating Effect of Investors’ Disclosure Management Concerns.” kathy.rupar@warrington.ufl.edu

• Rupar, Kathy. “Significance of Forecast Precision: The Impact of Ex-ante Expectations.” kathy.rupar@warrington.ufl.edu

• Rupar, Kathy; Rennekamp, Kristina (University of Illinois at Urbana-Champaign); Seybert, Nicholas (University of Maryland). “Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance of Future Investment.” kathy.rupar@warrington.ufl.edu
University of Georgia

- Christ, Margaret H.; Emett, Scott A. (Cornell University); Tayler, William B. (Brigham Young University); Wood, David A. (Brigham Young University). “Using Internal Controls and Incentive Compensation to Motivate Employees in a Multidimensional Task.” tayler@byu.edu

University of Iowa

- Rietz, Thomas; Schniter, Eric (Chapman University); Sheremeta, Roman M. (Chapman University); Shields, Timothy W. (Chapman University). “Trust, Reciprocity, and Rules.” shields@chapman.edu

University of Memphis

- Bailey, Charles D. “Psychopathy, Academic Accountants’ Attitudes towards Unethical Research Practices, and Publication Success.” cbailey2@memphis.edu

University of Pittsburg

- Choi, Jongwoon (Willie); Newman, Andrew (University of Pittsburg); Tafkov, Ivo (Georgia State University). “A Marathon, a Series of Sprints, or Both? An Analysis of Tournament Horizon in Multi-period Settings.” jchoi@katz.pitt.edu

University of New South Wales, Australia

- Free, Clinton; Murphy, Pamela R. (Queen’s University). “The Ties that Bind: Co-offending in Fraud,” pmurphy@business.queensu.ca

University of Wisconsin-Madison

- Hecht, Gary; Tayler, William B. (Brigham Young University); Towry, Kristy L. (Emory University). “Sooner or Later: The Effects of Timing on Managers’ Discretionary Weighting of Multiple Performance Measures.” tayler@byu.edu

Virginia Tech

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

- Huber, Marsha M.; Kern, Margaret (University of Pennsylvania); Law, David (Youngstown State University). “Evidence of Meaning in Context: Work, Expertise, and Work-Life Balance for Employees in the Accounting Profession.”
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