2014 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 if you see any errors in the working papers, and I will get them corrected.

American University

Krische, Susan. “Who is the Average Individual Investor? Numerical Skills and Implications for Accounting Research.” krische@american.edu

Bellarmine University

Gramling, Audrey; Schneider, Arnold (Georgia Tech); Shefchik, Lori (Georgia Tech). “The Combined Effects of Prior Work and Type of Internal Control Deficiency on Internal Auditors’ Evaluations of Internal Controls.” Arnold.schneider@scheller.gatech.edu

Boston College

Cohen, Jeff; Gaynor, Lisa (University of South Florida); Krishnamoorthy, Ganesh (Northeastern University); Wright, Arnie (Northeastern University). “The Effects of Professional and Social Ties Between the CEO and the Audit Committee on Investor Decision Making.” cohen@bc.edu

Cohen, Jeff; Holder-Webb, Lori (Western New England University); Zamore, Tina (Seattle University). “Information Preferences of Investment Professionals.” cohen@bc.edu

Brigham Young University

Smith, Steven D.; Tayler, William B. (Brigham Young University); Prawitt, Douglas F. (Brigham Young University). “The effect of information pursuit on judgments and confidence of auditors.” tayler@byu.edu

Cornell University

Emett, Scott; Guymon, Ronald N. (Georgia State University); Tayler, William B. (Brigham Young University); Young, Donald (Emory University). “Controls and the Asymmetric Stickiness of Norms.” tayler@byu.edu

Emett, Scott; Nelson, Mark (Cornell University). “Time-Induced Fixation: The Case of Reporting a Change to the Fair-Value Presentation of Pension Expense.” Mwn2@cornell.edu

Maksymov, Eldar; Nelson, Mark W. (Cornell University). “Effects of Audit Quality and Standard of Care Required by Jurors When Assessing Auditor Negligence.” Mwn2@cornell.edu

Maksymov, Eldar; Nelson, Mark W. (Cornell University); Kinney, Jr., William R. (University of Texas at Austin). “Procedure Frame and Planning Audits of Fair Values.” Mwn2@cornell.edu

Nelson, Mark W.; Rupar, Kathy (University of Florida). “Numerical Formats within Risk Disclosures and the Moderating Effect of Investors’ Concerns About Management Discretion.” Kathy.rupar@warrington.ufl.edu

Creighton University

Raval, Vasant. “A Disposition-Based Fraud Model: Theoretical Integration and Research Agenda.” vraval@creighton.edu

Georgia Institute of Technology

Shefchik, Lori. “Effects of Risk-Based Inspections on Auditor Behavior.” Lori.shefchik@scheller.gatech.edu

HEC Montreal

Sirois, Louis-Philippe; Bedard, Jean (Unversite Laval); Bera, Palash (Saint Louis University). “The Informational Value of Emphasis of Matter Paragraphs and Auditor Commentaries: Evidence from an Eye-tracking Study.” Louis-philippe.sirois@hec.ca

Kansas State University

Hageman, Amy; Radtke, Robin (Clemson University); Schmitt, Donna (University of Central Florida). “A Research Note on Professional Skepticism and Client Advocacy.” dbobek@bus.ucf.edu

Hageman, Amy; Radtke, Robin (Clemson University); Schmitt, Donna (University of Central Florida). “The Effects of Professional Role, Decision Context and Gender on the Ethical Decision Making of Public Accounting Professionals.” dbobek@bus.ucf.edu

Hageman, Amy; Radtke, Robin (Clemson University); Schmitt, Donna (University of Central Florida). “The Influence of Identity Fusion and Public Accounting Firms’ Ethical Environment on Job Attitudes.” dbobek@bus.ucf.edu

Niagara University

Burt, Ian; Libby, Theresa (University of Waterloo); and Presslee, Adam (University of Pittsburgh). “The Effects of the Availability for Ex-post Goal Adjustment and Social Identity with a Superior on Subordinates’ Effort Intensity.” presslee@pitt.edu
North Carolina State University

Taylor, Eileen; Curtis, Mary B. (University of North Texas). “Mentoring and a Caring Ethical Climate Can Promote Corporate Governance Goals.” Eileen_Taylor@ncsu.edu

Nyenrode Business University

Litjens, Robin; Pinkser, Robert (Florida Atlantic University); van Beest, Ferdy (Nyenrode Business University). “The Effect of Decision Environment on Auditors’ Client Advocacy Attitudes, Adaptability, and Contingent Liability Disclosure Recommendations.” rpinkser@fau.edu

Penn State University

Dirsmith, Mark W.; Covaleski, Mark A. (University of Wisconsin-Madison); Samuel, Sajay (Penn State University). “On Being Professional In The 21st Century: An Empirically Informed Essay.” Eu3@psu.edu

Huddart, Steven; Qu, Hong (Penn State University). “Rotten Apples and sterling examples: Moral reasoning and peer influences on honesty in managerial reporting.” Hxq2@psu.edu

Polytechnic Institute of Porto


Providence College

Earley, Christine; Hoffman, Vicky (University of Pittsburgh); Joe, Jennifer (University of Delaware). “Auditors’ Role in Level 2 versus Level 3 Fair-Value Classification Judgments.” cearley@providence.edu

Queen’s University

Murphy, Pam; Free, Clinton (University of New South Wales). “Looking beyond the fraud triangle: Organizational climate and fraud.” pmurphy@business.queensu.ca

Sam Houston State University

Robinson, Shani; Curtis, Mary B. (University of North Texas); Robertson, Jesse (University of North Texas). “A Person-Situation Approach to the Examination of Professional Skepticism: Consideration of Time Pressure and Goal Framing.” Snr001@shsu.edu

Texas A&M University
Christensen, Brant; Glover, Steve (Brigham Young University); Omer, Thomas (University of Nebraska-Lincoln); Shelley, Marjorie (University of Nebraska-Lincoln). “Does Estimation Uncertainty Affect Investors’ Preference for the Form of Financial Statement Presentation?” bchristensen@mays.tamu.edu

Christensen, Brant; Glover, Steve (Brigham Young University); Omer, Thomas (University of Nebraska-Lincoln); Shelley, Marjorie (University of Nebraska-Lincoln). “Understanding Audit Quality: Insights from Audit Partners and Investors.” bchristensen@mays.tamu.edu

Christensen, Brant; Glover, Steve (Brigham Young University); Wolfe, Chris (Texas A&M University). “Do Critical Audit Matter Paragraphs in the Audit Report Change Nonprofessional Investors’ Decision to Invest?” bchristensen@mays.tamu.edu

University of Florida

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

University of Georgia

Christ, Margaret H.; Emett, Scott (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

Griffith, Emily. “How do Auditors Use Valuation Specialists when Auditing Fair Values?” eegriff@uga.edu

University of Illinois at Urbana-Champaign

Brown, Tim; Rennekamp, Kristina (University of Illinois); Seybert, Nick (University of Maryland); Zhu, Wenjie (The University of Hong Kong). “Who Stands at the Top and Bottom of the Slippery Slope?” http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1810833


Elliott, Brooke; Rennekamp, Kristina (University of Illinois); White, Brian (University of Texas). “Does Highlighting Concrete Language in Disclosures Mitigate Home Bias?” http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2083670

Majors, Tracie; Shefchik, Lori (Georgia Institute of Technology); Vitalis, Adam (Georgia Institute of Technology). “The Interactive Effect of Ego Depletion and Trait Skepticism on Auditor Performance.” Adam.vitalis@scheller.gatech.edu

**University of Iowa**

Asay, Scott; Libby, Robert (Cornell University); Rennekamp, Kristina (University of Illinois). “Do Features that Associate Managers with a Message Magnify Investors’ Reactions to Narrative Disclosures?” [Link](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2357539)

**University of Louisville**

Payne, Elizabeth A.; Curtis, Mary B. (University of North Texas). “Modeling Voluntary CAAT Utilization Decision in Auditing.” [Email](Liz.payne@louisville.edu)

**University of North Texas**

Curtis, Mary B.; Chui, Lawrence (University of St. Thomas); Pavur, Robert (University of North Texas). “Intention to Champion Innovation: A Study of Intrapreneurship in Organizations.” [Email](Mary.curtis@unt.edu)

Vinson, Jeremy; Curtis, Mary B. (University of North Texas); Conover, Teresa (University of North Texas); Chui, Lawrence (University of St. Thomas). “A Cross-Cultural Study of the Influence of Ethical Judgment, Power Distance, and Risk Taking on Accountants’ Ethical Intentions in the United States and Middle East.” [Email](Jeremy.Vinson@unt.edu)

**University of Pittsburgh**

Evans, J. Harry; Feng, Mei (University of Pittsburgh); Hoffman, Vicky (University of Pittsburgh); Moser, Donald (University of Pittsburgh); Van der Stede, Wim (London School of Economics). “Points to Consider when Self-Assessing Your Empirical Accounting Research.” [Email](vickyh@katz.pitt.edu)

Frank, Michele; Hoffman, Vicky (University of Pittsburgh). “Can the Review Process Mitigate a Preparer’s Judgment that is Biased by Affect?” [Email](mlf48@pitt.edu)

**University of San Diego**

Chen, Jason; Hageman, Amy (Kansas State University); Schmitt, Donna (University of Central Florida); Tian, Yu (University of Central Florida). “Are More Choices Better? An Experimental Investigation of the Effectiveness of Multiple Tax Incentives.” [Email](dbobek@bus.ucf.edu)

**University of South Dakota**

Butler, Stephen A.; Ghosh, Dipankar (University of Oklahoma). “Individual Differences in Managerial Accounting Judgments and Decision Making.” [Email](Stephen.Butler@usd.edu)
The University of the South Pacific

Patel, Arvind; Taylor, Charlotte (The University of the South Pacific). “Individual Auditor’s Risk Propensity and Assessment of Internal Control Risk.” Arvind.patel@usp.ac.fj; charlotte.taylor@usp.ac.fj

University of St. Thomas

Chui, Lawrence; Curtis, Mary B. (University of North Texas); Pike, Byron (Minnesota State University, Mankato). “The Effect of Audit versus Forensic Mindset on the Development of Problem Representation and Subsequent Fraud-Related Decision Making.” Lawrence.chui@stthomas.edu

Universiti Teknologi Malaysia

Mohammed, Umar S.; Ismail, W. K. W. (Universiti Teknologi Malaysia); Ahmad, U. N. U. (Universiti Teknologi Malaysia). “Integrating Technostress to improve the Performance of Accountants using the Accounting Information System in organizations.” umsaganuwan@gmail.com

University of Washington

Cade, Nicole; Hodge, Frank (University of Washington). “The Effect of Expanding the Audit Report on Managers’ Communication Openness.” ncade@u.washington.edu

University of Wisconsin-Madison

Covaleski, Mark A.; Dirsmith, Mark W. (Penn State University); Samuel, Sajay (Penn State University); Weiss, Jane (University of Idaho). “From the Physical to the Fiscal: Monetizing the Poor.” mcovaleski@bus.wisc.edu

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

University of Wisconsin-Milwaukee

Daugherty, Brian; Radtke, Robin (Clemson University); Schmitt, Donna (University of Central Florida). “The Relationship between the Ethical Environment of the Firm and Audit Engagement Challenges.” djobek@bus.ucf.edu