

## Doctoral Student and Early Scholar Consortium

The purpose of the Consortium is to stimulate students' and early scholars' awareness of public interest research in accounting by providing a forum for discussion and opportunities for networking with other Ph.D. students and new scholars interested in public interest and gender issues related topics.

The Public Interest and Gender Issues and Worklife Balance Sections expresses its appreciation to those who have helped to develop the Consortium program.

Director of the Consortium  
Charles P. Cullinan, Bryant University

### Consortium Speakers

Natalie T. Churyk, Northern Illinois University  
Amy M. Hageman, Kansas State University  
Marsha M. Huber, Youngstown State University

7:30 am–8:00 am

**Doctoral/Early Scholar Breakfast**  
Room

8:00 am–11:45 am

**Doctoral/Early Scholar Consortium**  
*Accounting - 0.0 CH*

8:00 am–9:00 am

**Introductions and Panel Discussion of the Role of Public Interest and Gender Issues Research in a Research Career**  
Room

**Speakers:**

**Panelists:**

9:00 am–10:15 am

**Breakout Sessions, Review of Participants' Research**  
Room

10:30 am–11:00 am

**Coffee Break**  
Room

11:00 am–11:45 am

**Navigating the Editorial Process: Responding to Reviewer Comments**  
Room

**Speakers:**

**2020 Joint Conference and Doctoral/Early Scholar Consortium of the  
Public Interest and Gender Issues and Worklife Balance Sections  
Friday, March 27, 2020**

**0:00 am–0:00 pm**

**Registration**  
Room

**12:00 pm–1:15 pm**

**Lunch**  
Room

**1:15 pm–2:45 pm**

**Gender Group**  
Room

*Accounting - 1.8 CH*

**Moderator:**

*CEO Gender, Government Ownership, and Firm Performance: Evidence from China*

Hanchen Li, Beijing Jiaotong University

Xiaochuan Tong, University of Massachusetts Boston

Discussant: Andrea M. Romi, Texas Tech University

*Majoring in Accounting: Effects of Gender, Difficulty, Career Opportunities, and the Impostor Phenomenon on Student Choice*

Kathryn Enget, University at Albany, SUNY

Joanna L. Garcia, John Carroll University

Mariah Webinger, John Carroll University

Discussant: Nancy L. Harp, Clemson University

*Accounting in Feminist Social Movements: Examining Time's Up*

Andrea M. Romi, Texas Tech University

Stacy Chavez, Texas Tech University

Robin W. Roberts, University of Central Florida

Discussant: Lisa R. Baudot, University of Central Florida

**2:45 pm–3:00 pm**

**Break**  
Room

**3:00 pm–4:30 pm**

**Concurrent Sessions**

**1.01: Paper Session 2**

Room

*Accounting - 1.8 CH*

Moderator: Andrea Scheetz, Georgia Southern University

*Divisions Within: Internal Professional Rifts over the Formal Recognition of Tax Specialists in Canada*

Till-Arne Hahn, Queen's University

Discussant: Richard S. Barnes, North Carolina State University

## Friday, March 27, 2020 (continued)

3:00 pm–4:30 pm

*Financializing Public-Private Infrastructure: The Emergence of Equity Sales*

Stewart Smyth, The University of Sheffield

Dexter Whitfield, Flinders University

Discussant: Mitchell Stein, Western University

*Pulling at the Boundaries: Boundary Work and the Auditing of Government Advertising in Ontario*

Mitchell Stein, Western University

Vaughan S. Radcliffe, Western University

Clinton Free, UNSW Sydney

Paul Andon, UNSW Sydney

Discussant: Anne L. Schnader, Suffolk University

### 1.02: Group 5

Room

*Business Management and Organization - 1.8 CH*

Moderator: Christopher J. Skousen, Utah State University

*Overcoming the Resource Curse? Accounting, Transparency and Socio-Economic Dimensions of the Oil and Gas Sector in Ghana: A Critical Analysis*

Sharif M. Khalid, The University of Sheffield

Jim Haslam, The University of Sheffield

Discussant: Cynthia L. Krom, Franklin & Marshall College

*Foul and Fantastic Pestilence: The Formation and Function of Citizen Committees to Manage Cities During Devastating Epidemics*

Cynthia L. Krom, Franklin & Marshall College

Discussant: Dana M. Wallace, University of Central Florida

*Executive Pay Benchmarking and the Culture of Median Pay*

Nadine de Gannes, University of Western Ontario

Discussant: Natalia M. Mintchik, University of Cincinnati

4:45 pm–5:15 pm

### Plenary Session

Room

*Specialized Knowledge and Applications - 0.5 CH*

Speaker: Nick McGuigan, Monash University and Co-Founder of The Accountability Institute

5:30 pm–7:00 pm

### Reception

Room

### Dinner on Your Own

# Saturday, March 28, 2020

0:00 am–0:00 pm

Registration  
Room

7:30 am–8:30 am

Breakfast and Research Forum Roundtable  
Room

*Accounting - 1.0 CH*

**Table 1:**

*Reputation Repair after a Restatement: The Role of CSR Disclosure*

Lei Dong, University of Idaho

Ken Wang, University of Pittsburgh

*When It Pays to be a Friend: An Investigation into Investors' Judgments Toward CSR Companies Following a Financial Restatement*

Erik S. Boyle, University of Cincinnati

Natalia M. Mintchik, University of Cincinnati

Rick C. Warne, University of Cincinnati

**Table 2:**

*Declines in U.S. Public Sector Pension Plans: Exploring the Causes*

Paula B. Thomas, Middle Tennessee State University

Katherine Thomas, Center for Therapeutic Assessment

*Public Accounting Firm Reputation and Status Incentives for Employee Benefit Plan Audit Quality*

Matthew Reidenbach, James Madison University

**Table 3:**

*Examining PCAOB Disciplinary Orders on Small Auditors: Evidence from Settled Disciplinary Orders from 2005–2018*

Jun Guo, Rutgers, The State University of New Jersey

Ethan Kinory, Rutgers, The State University of New Jersey

Yaou Zhou, Rutgers, The State University of New Jersey, Camden

*Is All Controversy Created Equal? A Framework for Research on Controversial Industries*

Jacob Lennard, University of Central Florida

**Table 4:**

*An Investigation of the Reporting of Significant Diversions of Assets on Form 990*

Andrea Scheetz, Georgia Southern University

Aaron Wilson, Ohio University

William B. Dowis, Georgia Southern University

*Client Earnings as a Determinant of Efficiency In Service Delivery: A Longitudinal Assessment of the State-Federal Vocational Rehabilitation*

Bryan O. Gere, University of Maryland Eastern Shore

Royce D. Burnett, Old Dominion University

Assyad Al-Wreikat, Frostburg State University

Ouadie Akaaboune, Sam Houston State University

**Table 5:**

*Tax Disclosures in Sustainability Reports*

Sara A. Reiter, Binghamton University, SUNY

## Saturday, March 28, 2020 (continued)

8:30 am–10:00 am

### Concurrent Sessions

#### Paper Session 3

Room

*Behavioral Ethics - 1.8 CH*

Moderator: Till-Arne Hahn, Queen's University

*Ethics Education in Accounting: Lessons from Other Professions*

Richard S. Barnes, North Carolina State University

Discussant: Louella J. Moore, Washburn University

*Do Your Values Become Your Destiny? Insights from the Schwartz Theory of Basic Values on Factors of Fraudulent Behavior*

Natalia M. Mintchik, University of Cincinnati

Discussant: Sue P. Ravenscroft, Iowa State University

*Recognizing and Combating the Ideological Apparatus Implicit in Cost and Management Accounting Pedagogy*

Louella J. Moore, Washburn University

Discussant: Paul F. Williams, North Carolina State University

10:00 am–10:15 am

### Break

Room

10:15 am–11:45 am

### Concurrent Sessions

#### 2.01: Paper Session 4

Room

*Regulatory Ethics - 1.8 CH*

Moderator: Cynthia L. Krom, Franklin & Marshall College

*How Stock Options Influence People to Whistleblow*

Andrea Scheetz, Georgia Southern University

Joseph M. Wall, Marquette University

Aaron Wilson, Ohio University

Discussant: Nadine de Gannes, University of Western Ontario

*Political Grammars of Justification and Cost Benefit Analysis in SEC Rulemaking*

Lisa R. Baudot, University of Central Florida

Dana M. Wallace, University of Central Florida

Discussant: Stewart Smyth, The University of Sheffield

## Saturday, March 28, 2020 (continued)

10:15 am–11:45 am

*SEC Proposals to “Modernize” Auditor Independence Rules: Doublespeak for Capitulating to the Big 4’s Dominance?*

Francine McKenna, American University

Discussant: Patrick T. Kelly, Providence College

### 2.02: Alternative Work Arrangements Group

Room

*Accounting - 1.8 CH*

*A Word of Caution to Students: Public Accountant Perceptions of Alternative Work Arrangements*

Margaret Knight, Creighton University

Regina Taylor, Creighton University

Discussant: Derek W. Dalton, Clemson University

*Institutional Complexity around Public Accounting Work Hours and the Multi-Generational Workforce*

Lisa R. Baudot, University of Central Florida

Khim Kelly, University of Central Florida

Aaron McCullough, University of Central Florida

Discussant: Stacy Chavez, Texas Tech University

*Telecommuting in Public Accounting: An Investigation of Relationship Dynamics*

Penelope Lee Bagley, Appalachian State University

Derek W. Dalton, Clemson University

Christopher K. Eller, Appalachian State University

Nancy L. Harp, Clemson University

Discussant: Kathryn Enget, University at Albany, SUNY

12:00 pm–1:15 pm

### Lunch and Awards

Room

1:30 pm–2:30 pm

### Panel Discussion

Room

*Accounting - 1.2 CH*

Moderator: Derek W. Dalton, Clemson University

**Panelists:**

**Saturday, March 28, 2020 (continued)**

2:30 pm–2:45 pm

**Break**  
Room

2:45 pm–4:45 pm

**Paper Session 5**  
Room

*Accounting - 1.8 CH*

Moderator: Nadine de Gannes, University of Western Ontario

*Paradox Theory: Synthesis and Research Opportunities in Corporate Sustainability*  
Nadra Pencle, Ball State University

Discussant: Michael L. Kraten, Houston Baptist University

*Corporate Social Responsibility and Lawsuit Settlement: Evidence from Special Items*  
Christopher J. Skousen, Utah State University

Li Sun, The University of Tulsa

Discussant: Amy M. Hageman, Kansas State University

*How Firms Respond to Mandatory GHG Emissions Reporting Regulation: An Examination of Discretionary Carbon Disclosure Practices*

Juhyun (June) Jung, The University of Queensland

Peter Clarkson, The University of Queensland and Simon Fraser University

Kathleen Herbohn, The University of Queensland

Discussant: Charles P. Cullinan, Bryant University