120	11 1 27 22
Accounting, 130	literature and hypotheses, 27–33
managerial accounting behavioral	method, 33
research, 24	procedure, 35–36
professionals, 80–81	research instrument, 54–62
replacement cost, 161	results, 36
researchers, 2	supplemental analysis, 38–39
see also Environmental accounting	tests of hypotheses, 36–38, 39
information;	Agency theory, 131, 136
Neuroaccounting; Public	American Institute of Certified Public
accounting	Accountants (AICPA), 79, 81,
Accounting and Auditing	91-92
Organization for Islamic	Amygdala, 69, 75 <i>n</i> 7
Financial Institutions	ANOVA, 14, 36, 37, 45 <i>n</i> 17
(AAOIFI), 135, 136	Attitudes, 3, 5, 162
adoption or non-adoption, 151	employee, 3
disclosure requirements, 135	formation, 171–172
Accounting earnings management	Attribute, 28
(AEM), 65	Average Off-Diagonal Absolute
Accounting information systems	Standardized Residual
(AIS), 24, 27	(AOASR), 93–94, 97
design elements, 25	Awareness, 162, 170-171
environmental, 24, 29	
information displays, 26	Balanced scorecard, 44n3
presentation formats, 29	Behavioral Research in Accounting,
see also Environmental accounting	110 <i>n</i> 13
information	Black-box approach, 159
Accounting systems' design	Blood oxygen level-dependent signals
AIS, 24	(BOLD signals), 70
datasets, 52	Board of Directors (BOD), 130, 136
dependent variable, analysis, and	BoardEX database, 132, 140
models, 36	Bootstrapping, 13
design and participants, 33–35	Borrower's supervisory style, 69
GET, 25–26	Budget constrained style, 75 <i>n</i> 6
Latin Square design, 53	Burnout, 80, 82–83, 92

TD	C .: C.: 1 (CED 02 04
Burnout dimension	Comparative fit index (CFI), 93–94
and job-related outcomes, 90–91, 100–101	Confidentiality, 122, 123, 165
ordering, 88–89, 100	Consideration style (C-style), 68
	lender, 72
role stressors and, 87	manager, 71–72
stress arousal and, 89, 100	Construct criteria, 170
C 2.1 1 1 120 166	Context, 24, 29, 42, 163
Capital markets, 130, 166	of incomplete SEI, 31
see also Accounting	Islamic banking, 150
Career, 5	Contracting theory, 65
developers, 4–5, 14, 16	Control variables, 135–138,
Career development (CD), 5, 10	139-140
benefits, 4	Corporate Governance (CG), 136
support, 7, 15	firm's, 136
Career growth opportunities (CGOs),	variables of BOD, 149
2-3, 10, 12-13	Corporate Social Reporting
Career-related benefits and turnover	Disclosure (CSRD), 127
intentions, 2	Correlation analysis, 138–145
additional analysis, 13-14	Counter-assumptions, 160
descriptive statistics, 10	Criticisms, 172–174
direct and indirect effects on	Cross-sectional OLS regression
turnover intentions, 13	analysis, 137, 145
matrix of intercorrelations, 10	Cultural/culture, 123, 130, 148
measurements, 20	dimensions, 120
measures, 8–9	
mentors and career developers,	values, 127, 131
4-5	values from Islamic approach,
organizational commitment, 7-8	123-126
participants, 8	_
path analysis results, 12	Data
path coefficients, 11	analysis, 166–170
relevant prior studies of	collection method, 165-166
mentoring, 3–4	Debt covenant violation
research method, 8	avenues for future research, 71–74
results, 9	debt covenant, earnings
standardized factor loadings, 21	management, and supervisory
theoretical development, 3	style, 69
theoretical model, 5–6	debt covenants and earnings
trust in managers, 6–7	management, 66-67
Collectivism, 120, 124, 127	decision-making rationality,
Committee of European Securities	64–65
Regulators (CSER), 159,	'managers' supervisory style,
182 <i>n</i> 5	67–68

Index 191

neuroscience functional	Environmental accounting
neuroimaging approach,	information
69-71	features of, 27–28
Decision-making	nature of, 25
process, 30	nonfinancial, 26, 31
rationality, 64-65	nontraditional, 41
Degree of secrecy, 123	quality, 30
Dependent variable, 36, 145	see also Accounting information
Depersonalization, 82, 88, 90	systems (AIS)
Descriptive analysis, 138, 141	EQS Software Version 6., 3, 93
Diffusion, 164, 175-179	Euros, 27
Diffusion of innovation model (DOI	Evaluation mode, 28–33
model), 158, 160, 172, 175	Exogenous variables, 5
Disclosure(s), 126, 145	Experiment-wise error rate (EER), 14
of information, 122	Extant literature, 65, 66, 159, 170,
relocate or abandon, 173-174	175
Sharia, 148	External validity criteria, 170
Dollars, 27	F 1
Duality of disciplines, 74	Fad, counter-assumptions, 160, 164
	FASB, 182 <i>n</i> 3
Earnings management, 65, 71	Fashion
debt covenant, earnings	counter-assumptions, 160, 164
management, and supervisory	fashion-setting organizations, 164 Feminine
style, 69	society, 125
debt covenants, 66-67	values, 120
Economy, 130	Financial
Emotional attachment, 7	decision, 70
Emotional exhaustion, 82, 98, 100	innovation and financial reporting
Employee(s), 6–7	161–162
beliefs, 6, 7	reporting requirements, 162
turnover, 81	see also Accounting
Endogenous variable, 11–12	Firms, 71, 164
Enforcement mechanisms, 130	Forced-selection, 159, 160, 161, 163,
Environmental	175
accounting research, 44n2	Functional magnetic resonance
accounting-relevant decisions,	imaging (fMRI), 70, 71, 74
29-33	
AIS, 29	General evaluability theory (GET),
costs and benefits, 25	25-26, 28-29, 44 <i>n</i> 6
environmental-cause theory, 130	Generation Y. See Millennial
factors, 118	generation
measures, 35	Global themes, 166

Gray's framework, 121–123	innovation and financial reporting
Gray's hypotheses, 126–127	161-162
Gross domestic product (GDP), 135	innovative process, 162
	Innovative/innovation
Hofstede	and financial reporting, 161–162
database, 132	process, 158, 160, 162
Hofstede-Gray framework, 118,	Institutional Review Board (IRB),
121-123, 124, 126	44 <i>n</i> 9
National Culture framework,	Intel, 44–45 <i>n</i> 10
120-121	Internal validity criteria, 170
Human brain, 64, 69, 70	International Accounting Standards
Hypothesis, 7	Board (IASB), 159, 164, 165,
development, 130–131	170
environmental accounting-relevant	International Financial Reporting
decisions, 29–33	Standards (IFRS), 138
evaluation mode, 29–33	IFRS, 7, 158, 159, 166
features of environmental	Interview evidence, 171
accounting information,	Intransitivity, 26
27–28	Islam, 124, 126
GET, 28–29	belief in, 124
knowledge availability, 29–33	impact, 123
literature and, 27	Islamic approach, 119
supplemental evaluability	cultural values from, 123-126
information availability and	Islamic Banks (IBs), 118
evaluation mode, 39	analysis, 138
tests, 36–38, 94–98	control variables, 135–138,
16818, 30–36, 94–96	139-140
Ideal Islamia agaisty 124	correlation analysis, 138-145
Ideal Islamic society, 124	cultural values from Islamic
Implicit bargaining, 162, 172	approach, 123–126
In-depth analysis, 173	culture values, 118–119
Indirect costs, 81	descriptive analysis, 138, 141
Individualism, 118, 120–121, 130,	Hofstede-Gray framework,
148–149	120-123
Indulgent/indulgence, 118, 125, 131	hypotheses development, 130-131
cultures, 121	literature review, 126–129
societies, 121	multiple regression analysis,
Initiating structure style (IS-style), 68	145-150
lender, 72	research methodology, 131
managers, 71–72	sample and data, 131-132
Innovation-diffusion approach, 161	variable measurement, 132-135
implementation, 163–164	Islamic Financial Institutions (IFIs),
initiation, 163	123, 126

Index 193

Job burnout dimensions and job-	data analysis, 166–170 data collection, 165–166
related outcomes, 90–91,	diffusion, 175–179
100–101	formation of attitudes, 171–175
role stressors and job outcomes,	implicit bargaining, 172
87–88	in-house market-risk measurement
satisfaction and turnover	exercises, 159–160
intentions, 90, 91, 101	innovation-diffusion approach,
stress arousal and job-related	161–164
outcomes, 89–90, 100	knowledge and awareness,
	170–171
Job-Related Tension Index (JTI),	methods, 165
110n11	mixed-methods design, 158–159
Joint evaluation mode (JE mode),	outcomes, 174–175
54-56	respondent details, 186
Junior accountants, 2, 3, 8, 16	results, 170
*** 4 00 40 00 00 00 00 00 00 00 00 00 00 0	specific criticisms, 173–174
Kingdom of Saudi Arabia (KSA),	stakeholder, 160–161
132	see also Multi-disclosures in
Knowledge, 170–171	national cultures context
of attributes, 28	Masculine index, 120
availability, 29–33	Masculinity, 118, 130, 148–149
factor, 29	Maslach Burnout Inventory (MBI),
	92
Latin Square design, 53	Matrix of intercorrelations, 10
Leadership style, 70	Measures/measurements, 8–9, 20, 92
dimension, 68	industry benchmark value, 24
and financial decision, 70	model tests, 94, 96
Legal system, 135, 137	Mentoring studies, 3–4
Legitimacy theory, 127	Mentoring studies, 5–4 Mentors, 3, 4–5
Lender's supervisory style, 69, 72	Millennial generation, 81–83
Lifestyle/career survey, 113–116	Mind-body systems. See Psycho-
Long-Term Orientation (LTO), 118,	
121, 131, 148–149	physiological systems
121, 131, 110 113	Mixed-methods design, 158, 160, 170,
Managerial accounting behavioral	171-172
research, 24	"Mode" factor, 29
Managers, 2, 8	Multi-disclosures in national cultures
	context
supervisory style, 67–68	analysis, 138–150, 139–140
trust in, 6–7	control variables, 135–138
Market-risk disclosures, 158–159,	culture values, 118–119, 123–126
162	Hofstede–Gray framework,
comment letter analysis, 168	120-123
criticisms, 172–174	hypotheses development, 130–131

20
139,
is,
172
),
,,
t,
,
ice
, 84
nts,
,

Index 195

Role ambiguity, 84, 86, 87, 92, 98,	perceptions, 175–177
101	Standard-setting, 158, 162, 163, 167
Role conflict, 84, 86, 87, 92	Standardized factor loadings, 21
Role modeling (RM), 3, 7, 10	Standardized regression coefficient,
Role overload, 84, 86, 87, 98, 103	10
Role stress, 80–81, 84, 88, 106	Stress arousal, 80
Role stressors, 98, 99	analysis of mediating and total
and burnout dimensions, 87	effects, 101–103
and job outcomes, 87–88	burnout dimension, 89
and stress arousal, 86	and burnout dimensions, 89,
stress arousal, and outcomes, 84,	100-101
86	descriptive statistics, 94, 95
Root mean squared error of	discussion, 103-105
approximation (RMSEA),	hypothesized model, 85
93–94	job satisfaction and turnover
	intentions, 91, 101
SAS4, 80, 82, 83, 106	and job-related outcomes, 89–91,
Secrecy, 118, 123, 127, 130	100-101
Semi-structured interviews, 160	lifestyle/career survey, 113–116
Separate evaluation mode (SE mode),	measurement model tests, 94, 96
56-60	measures, 92–93
Sharia	participants, 91–92
disclosure, 148	psycho-physiological systems, 83
index, 135	public accounting turnover
law, 123	dynamic, 81–82
see also Islam	role stress, 80–81 role stressors, 84–88, 98, 99
Sharia Supervisory Board (SSB), 130,	statistical analysis, 93–94
138	structural model and hypothesis
Short-term orientation (STO), 121	tests, 94–98
SMEs, 173, 174	theory and model development, 84
Social and financial (SSF), 119, 138	Structural model tests, 94–98
Social and Financial Disclosure	Structured equation model (SEM), 3,
(SSFD), 118, 130, 145,	13, 91
148-149	Style dimension, 67, 68, 71
Social index, 135	Subjective-based managers, 72, 73
Social support (SOC), 2, 7, 10, 16	Supervisors, 1, 2, 4, 9, 16, 68, 84
Society, 120, 125	Supervisory style, 65
Feminine, 125	debt covenant, earnings
Islamic, 124, 126	management, and supervisory
Specificity, 174	style, 69
Sponsors, 5	dimensions, 68, 73
Stakeholder(s), 160–161, 171	lender's, 67, 74
knowledge and attitudes 165	managers 67-68

Supplemental analysis, 38–39 Supplemental evaluability	direct paths to, 104
information (SEI), 24, 31, 43, 54–59	Uncertainty Avoidance (UA), 118, 120, 127
decision influence of incomplete, 38–39	United Kingdom (UK), 127, 158, 160, 166, 179
for difficult-to-evaluate measures,	
25	Value-at-risk (VaR), 159
Suppression, 109 <i>n</i> 10	Variable measurement, 132–135
Technical default, 65, 66, 69, 74n1 Theory-oriented themes, 166 Total earnings management (TEM), 65 Toxic Release Inventory, 27 Transparency, 123, 131	Variance Inflation Factor (VIF), 145 Ventral striatum, 69–70 activation, 71 brain activities in, 73 objective-based manager, 72
Trust in managers, 6–7	Waiver decision, 67, 69, 72
Trust in superior (TS), 2–3, 10–11,	Wald test, 109n4
12–13	Willingness-to-invest (WTI), 35, 36,
Turnover intentions (TO), 11–12, 91,	45 <i>n</i> 13
101	Willingness-to-pay (WTP), 45n13
direct and indirect effects on TO	
using bootstrapping, 13	Z-tree software program, 33