

ADVANCES IN ACCOUNTING
BEHAVIORAL RESEARCH

ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH

Series Editor: Khondkar E. Karim

Recent Volumes:

Volumes 5–14: Edited by Vicky Arnold

Volumes 15–20: Edited by Donna Bobek Schmitt

Volumes 21–22: Edited by Khondkar E. Karim

ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH
VOLUME 23

ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH

EDITED BY

KHONDKAR E. KARIM

Professor of Accounting
*The Robert J. Manning School of Business
University of Massachusetts Lowell, USA*

ASSOCIATE EDITORS

TIMOTHY FOGARTY

Case Western Reserve University, USA

ROBERT RUTLEDGE

Texas State University, USA

ROBERT PINSKER

Florida Atlantic University, USA

JOHN HASSELDINE

University of New Hampshire, USA

CHARLES D. BAILEY

James Madison University, USA

TERENCE PITRE

Bowling Green State University, USA



United Kingdom – North America – Japan
India – Malaysia – China

Emerald Publishing Limited
Howard House, Wagon Lane, Bingley BD16 1WA, UK

First edition 2020

Copyright © 2020 Emerald Publishing Limited

Reprints and permissions service

Contact: permissions@emeraldinsight.com

No part of this book may be reproduced, stored in a retrieval system, transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without either the prior written permission of the publisher or a licence permitting restricted copying issued in the UK by The Copyright Licensing Agency and in the USA by The Copyright Clearance Center. Any opinions expressed in the chapters are those of the authors. Whilst Emerald makes every effort to ensure the quality and accuracy of its content, Emerald makes no representation implied or otherwise, as to the chapters' suitability and application and disclaims any warranties, express or implied, to their use.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-83867-402-1 (Print)

ISBN: 978-1-83867-401-4 (Online)

ISBN: 978-1-83867-403-8 (Epub)

ISBN: 1475-1488 (Series)



ISOQAR certified
Management System,
awarded to Emerald
for adherence to
Environmental
standard
ISO 14001:2004.

Certificate Number 1985
ISO 14001



INVESTOR IN PEOPLE

CONTENTS

<i>List of Contributors</i>	vii
Recruiting Method and Its Impact on Participant Behavior <i>Darlene Bay, Gail Lynn Cook and David Yeboah</i>	1
Connecting Organizational Culture to Fraud: Buffer/Conduit Theory <i>Philip Beaulieu and Alan Reinstein</i>	21
Angel Investor Value Judgments and the Effects of Accounting Disclosures <i>Bryan Cataldi and Tom Downen</i>	47
Behavioral Red Flags and Loss Sizes from Asset Misappropriation: Evidence from the US <i>Eberhard Feess and Yuriy Timofeyev</i>	77
Effects of Supervisor's Personality on the Support, Abuse, and Feedback Provided to Junior Accountants <i>Shahriar M. Saadullah, Charles D. Bailey and Emad Awadallah</i>	119
Career Anchors of Millennial Accountants <i>Barbara S. White, Bruce I. Davidson and Zoe Cullen</i>	141
<i>Index</i>	163

This page intentionally left blank

LIST OF CONTRIBUTORS

<i>Emad Awadallah</i>	Qatar University, Qatar
<i>Charles D. Bailey</i>	James Madison University, USA
<i>Darlene Bay</i>	Brock University, Canada
<i>Philip Beaulieu</i>	University of Calgary, Canada
<i>Bryan Cataldi</i>	Butler University, USA
<i>Gail Lynn Cook</i>	Brock University, Canada
<i>Zoe Cullen</i>	University of West Florida, USA
<i>Bruce I. Davidson</i>	University of West Florida, USA
<i>Tom Downen</i>	University of North Carolina Wilmington, USA
<i>Eberhard Feess</i>	Victoria University of Wellington, New Zealand
<i>Alan Reinstein</i>	Wayne State University, USA
<i>Shahriar M. Saadullah</i>	Qatar University, Qatar
<i>Yuriy Timofeyev</i>	National Research University Higher School of Economics, Russia
<i>Barbara S. White</i>	University of West Florida, USA
<i>David Yeboah</i>	Brock University, Canada