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Nota di contenuto	Front Cover -- Advances in Accounting Behavioral Research -- Copyright Page -- Contents -- List of Contributors -- Framing Tax Audit Risks: The Role of Temporal Framing and Perceived Fairness -- Introduction -- Review of the Literature -- Detection Risk and Taxpayer Compliance -- Perceived Fairness of the Tax System and Taxpayer Compliance -- CLT and Taxpayer Compliance -- Hypotheses Development -- Method -- Respondents and Design -- Task -- Independent Variables -- Dependent Variable -- Demographics and Other Variables -- Pretest of Risk Perception -- Results -- Tax Compliance -- Supplementary Analysis -- Conclusion -- Notes -- References -- Experimental Evidence on the Efficacy of Current Approaches to Increase Use Tax Compliance -- Introduction -- Background and Hypotheses Development -- E-Commerce and Sales and Use Taxes -- Tax Compliance -- Hypotheses -- Research Method -- Experimental Design -- Participants -- Results -- Conclusion -- Notes -- Acknowledgments -- References -- Interpersonal Affect, Accountability and Experience in Auditor Fraud Risk Judgments and the

Processing of Fraud Cues -- Introduction -- Related Literature -- Hypothesis Development -- Accountability and Experience as Moderators -- Affect and Evidence Evaluation -- Method -- Participants -- Procedure -- Independent Variables -- Dependent Variable -- Fraud Evidence Statements -- Pretest -- Results -- Demographics -- Manipulation Checks -- Overall Judgment -- Fraud Statement Assessments -- Conclusions -- Limitations and Future Directions -- Notes -- Acknowledgments -- References -- Investor Uncertainty Judgments and Perceptions of Analyst Herding: The Role of Motivated Reasoning -- Introduction -- Background Research -- Hypothesis Development -- Temporal Order of Analyst Forecasts and Investors' Uncertainty. Motivated Skepticism and the Preference-consistency of Analyst Forecasts -- Experimental Design and Method -- Participants -- Case Materials and Procedures -- Independent Variables -- Dependent Measures -- Process Measures -- Results -- Manipulation Checks -- Tests of Hypotheses -- Test of H1 -- Test of H2 -- Conclusion -- Notes -- Acknowledgments -- References -- Can XBRL Improve the Decision Processes and Decision Quality of Novices' Financial Analysis? -- Introduction -- Theory and Hypotheses -- Cognitive Cost-Benefit and XBRL-relevant Research -- Decision Processes: Search Strategy -- Decision Processes: Effort -- Decision Quality -- Decision Efficiency -- Methods -- Design -- Participants -- Financial Statement Analysis Task -- Technology Manipulation -- PDF Condition -- XBRL Condition -- Procedure -- Knowledge Pre- and Post-tests -- Technology Training -- Financial Statement Analysis Training -- Decision Strategies and Processes -- Measures -- Dependent Process Measures: Search Strategy and Effort -- Dependent Measures of Decision Quality: Accuracy and Integration -- Dependent efficiency measures -- Analysis and Models -- Results -- Descriptive Statistics, Attrition, and Normality -- Correlations and Construct Validity -- Manipulation Check Results -- Planned and Realized Statistical Power -- GLM Results and Main-effect Means -- Decision Processes -- Decision Quality -- Efficiency -- Additional Analyses: Knowledge -- Additional Analyses: Demographics -- Summary -- Discussion -- Implications and Alternative Explanations of Results -- Summary of Results -- Summary of Non-results and Contrary Results -- Limitations -- Contributions -- Future Research -- Conclusion -- Notes -- References -- Professional Affiliation Bias among CPAs and Attorneys at Publicly Traded US Firms -- Introduction -- Background and Hypotheses. Attraction-Selection-Attrition Theory -- Decision Bias Literature -- Hypotheses -- Research Methods -- Sample Size and Selection -- Research Design -- Results -- Response Rate and Descriptive Statistics -- Main Effects -- Interaction Effects -- Contrast Effects -- AUDIT Contrasts -- TAX Contrasts -- MERGERS Contrasts -- TRADE Contrasts -- LITIGATE Contrasts -- Conclusion -- Summary -- Limitations -- Future Research -- References -- Appendix 1. CPA Firm Version of Research Instrument -- Appendix 2. LAW Firm Version of Research Instrument -- Appendix 3. CPA/LAW Firm Version of Research Instrument -- Index.

Sommario/riassunto

Focusing on research that examines both individual and organizational behavior relative to accounting, this volume of *Advances in Accounting Behavioral Research* offers a perspectives on topics such as tax compliance, risk judgement, and affiliation bias.
