

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 15–18: Edited by Donna Bobek Schmitt

Volumes 19–XX: Edited by Khondkar E. Karim

ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH  
VOLUME 20

# ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH

EDITED BY

**KHONDKAR E. KARIM**

*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 BAILEY**

*University of Memphis, USA*

**TERENCE PITRE**

*Saint Mary's College of California, USA*



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

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

First edition 2017

Copyright © 2017 Emerald Publishing Limited

**Reprints and permissions service**

Contact: [permissions@emeraldinsight.com](mailto: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: 978-1-78714-528-3 (Print)

ISBN: 978-1-78714-527-6 (Online)

ISBN: 978-1-78714-962-5 (Epub)

ISSN: 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

## LIST OF CONTRIBUTORS

<i>Ahmed Abdel-Maksoud</i>	United Arab Emirates University, United Arab Emirates (UAE)
<i>Hank C. Alewine</i>	University of Alabama in Huntsville, USA
<i>Abdullah Al-Maghzom</i>	University of Gloucestershire, UK
<i>Matthew Bamber</i>	University of Toronto, Canada
<i>Sherif El-Halaby</i>	Plymouth University, UK
<i>David J. Emerson</i>	Salisbury University, USA
<i>George S. Everly, Jr.</i>	Johns Hopkins School of Medicine, USA
<i>Hassan R. HassabElnaby</i>	The University of Toledo, USA
<i>Khaled Hussainey</i>	University of Portsmouth, UK
<i>James M. Kohlmeyer, III</i>	Clemson University, USA
<i>Robert J. Parker</i>	The University of New Orleans, USA
<i>Amal Said</i>	The University of Toledo, USA
<i>Terry Sincich</i>	University of South Florida, USA
<i>Kenneth J. Smith</i>	Salisbury University, USA
<i>Dan N. Stone</i>	University of Kentucky, USA