Absolute forecast error (AFE), 111,	changes in population of accoun-
114	tants, 211–218
Accounting fraud, 1–2	country of origin, 213–215
"Ad hoc" theoretical bases, 211	gender differences, 212–213
Age of forecast, 111	generational differences, 215–218
Agent multiemployer DB plan, 150	samples, 211
Akaike information criterion (AIC),	studies, 211
172	Behavioral ethics
Amazon's Mechanical Turk (AMT),	analyses, 17
14, 16, 33, 38–39	literature, 4
Analysts' expertise, 108–109	participants, 14
Analysts' forecast dispersion, 120	research in, 2
ANCOVA, 194, 196	research setting and materials,
Annuity puzzle concept, 155–157	10–14
ANOVA tests, 41–42, 88–89	supplemental analyses, 17–20
Archival studies, 32–33	Biased decision, 251
Area of interest (AOI), 261	Board of Governors of the Federal
Association for Investment Manage-	Reserve System (BGFRS),
ment and Research	154
(AIMR), 109	Bootstrapping approach, 198
Association of Chartered Certified	Bounded ethicality, 5
Accountants (ACCA), 35	British Petroleum (BP), 36
Audit engagement teams, 60	Brokerage house size, 112
additional analyses, 69	,
results, 66–69	Changes in accounting population,
sample, 65	218
variable measurement, 65–66	Citizenship, 60
Audit-detected accounting errors, 214	behavior, 60
Auditors, 60	Clever Choice (CC), 258
commitments to other targets, 62	Coefficient of variation for sales,
firm commitment, 61	120–122
multiple commitments, 61	Cognitive processing, 251
	Commitment, 60, 63
Balanced scorecards (BSCs), 251,	Comparative fit index (CFI), 66
259–260	Confirmation bias, 250
Bayesian information criterion (BIC),	Confirmatory factor analysis (CFA),
172	65, 67
Behavioral accounting research	Corporate communication, 47
(BAR), 210	Corporate reputation, 35–36
(/)	- · r · · · · · · · · · · · · · · · · ·

Corporate social responsibility (CSR), 31–32, 183–184 additional analysis, 46	research setting and materials, 10–14 supplemental analyses, 17–20
analysis of investment judgments,	traits, 2
41–42	Decisions, 253–255
analysis of investor skepticism,	Deep structure, 107
43–44	Defined benefit plans (DB plans), 150 hypotheses development, 157–162
background and hypotheses devel-	literature review, 154–157
opment, 186–190	methodology, 163-166
crisis, 33 crisis response strategies, 36–38	pension participant vesting, 152
dependent variables, 193–194	research design, 162–167
design, 39	results, 167–173
design, task, and procedure, 192	sample and data, 162–163
disclosures, 183–184, 207	summary statistics, 166–167
hypotheses tests, 194–198	Defining Issues Test (DIT), 214
implications, limitations, and	Devil's advocate (DA), 252, 254–255
future research, 201–202	Disclosure venues, 187, 201–202
independent variables, 192–193	Dissenting opinion, 251, 254–255
literature review, 34–35	hypothesis development, 255–257 literature review, 253–257
manipulation checks, 41	research design, 257–264
mediation analysis, 44–46	results, 264–270
participants, 38–39	Distribution choices, 164
performance, 52	Dual-process theory, 251, 253, 255
procedure, 39-41	2 am process theory, 201, 200, 200
reputations, 31–36, 52	Earnings forecasts, 104
research method and design,	error, 104–105
190–194	Earnings per share (EPS), 111
response strategy, 34	Effort
supplementary analysis, 198–201	duration, 88-89
Correlation analyses, 17	intensity, 87, 89, 91
Counterproductive work behaviors	provision, 227–228
(CWB), 7, 9	Endogeneity, 167–172
Country of origin differences, 213–215	Engagement team, 60
Crisis, 32, 35	Errors in perceptual causation, 7
Crisis response strategy, 31–33	Escalation of commitment, 250
Cues, 78–79, 82	Ethical behavior, 1–2
D 1 T 1	Ethical blindness, 2
Dark Triad	Ethical decision-making, 3–4 literature review of studies on, 4
analyses, 17	
background and hypotheses, 7–10 components, 3	Ethical fading, 1–2 analyses, 17
influence, 1–2	background and hypotheses, 5–10
measurement variables, 16–17	individual components of Dark
participants, 14	Triad to, 3
paracipano, 17	11144 10, 3

Index 281

participants, 14	Gender socialization, 213
research setting and materials,	General Experience (Rgenexp), 110
10–14	Generation X (millennials), 211
supplemental analyses, 17-20	Generation Y (millennials), 211
Ethical sensitivity, 5–7	Generational differences, 215–218
Ethics-related judgments, 214–215	in intrinsic and extrinsic rewards,
Euphemistic language, 7	215–216
Eurosif, 35	in teamwork and collaboration,
Expectancy violation theory (EV the-	216
ory), 32, 37	in technology use and comfort,
Experimental design, 143–144	216–218
Experimental method, 83–86	Gift-exchange contracts, 227–228
experimental design and proced-	Gift-exchange model, 228–229
ure, 84–86	conditions, 232–233
participants, 83–84	descriptive statistics, 235–237
Expertise, 103–105	hypothesis testing, 237–239
Eye-tracking, 251–252, 261	parameters, 233–235
	procedures, 233
Federal Trade Commission (FTC), 40	robustness, 229–230
Filmless digital camera, 249–250	subjects, 235
Financial Accounting Standards	supplemental analysis, 239-244
Board (FASB), 82	theory and hypotheses, 230–232
Financial analysts, 103–104, 107	variables, 235
Financial disclosures, 184	Governmental Accounting Standards
Financial literacy, 162	Board (GASB), 150
Financial performance, 184-185, 188,	Great Ocean, Inc., 39–41, 52, 54, 56
190 Firms 25 27	High quality social evaluates rela
Firms, 35–37	High-quality social exchange relationships, 60–61
commitment, 61	Histograms, 139
firm-specific experience, 122 following, 111	Human information processing, 252
	Truman information processing, 232
Forecasts, 103–104	Illinois Municipal Retirement Fund
accuracy, 103–104, 111 control variables, 111–112	(IMRF), 151
dependent variables, 111–112	institutional background of LSW
frequency, 112	choices of nonvested
hypotheses testing, 114–120	employees at, 152–153
independent variables, 110–111	Illinois Municipal Retirement Fund
research method, 108–112	Authorized Agent
sample selection and descriptive	(IMRFAA), 153–154
statistics, 112–114	Incomplete contracts
sensitivity analyses, 120–122	and experiment, 232–233
specification of variables, 110	setting, 233–234
theory and hypotheses, 105–108	Incremental fit index (IFI), 66
theory and hypotheses, 103-100	Individual Retirement Account
Gender differences, 212–213	(IRA), 152
	\

Industry Specialization (Rspec), 111	Machiavellianism, 1–4, 7, 9
Information asymmetry, 231–232	effect, 17
Information search, 253–255	ethical fading mediates effect of, 19
Information source, 184, 186, 188	Management accounting, 229–230
of CSR disclosures, 186	Management credibility, 193
effect of information source on	effect of information source on
investment decisions,	management credibility
196–197	judgments, 194–196
manipulations, 206	mediating effect of management
Institutional Brokers Estimate System	credibility on investment
(I/B/E/S), 112	decisions, 198
Instrumental variable (IV), 163–165	Management incentive, 188–190
approach, 167–172	Managerial reporting, 227–229
probit regression estimation, 167	Manipulation checks, 86–87, 264, 267
International Beverages (IB), 193	MANOVA test, 264
International diversification, 104–105	Marketplace Simulation (MarSi),
Investment decisions	10–14
effect of information source on,	
196–197	Master of Science in Accounting
	(MSA), 83–84, 93
mediating effect of management	Mechanical Turk (MTurk), 217
credibility on, 198	Mediation analysis, 44–46
Investment judgments, analysis of, 41–42	MODO, Inc., 41
	Moods, 78, 80, 88–89, 91, 93
Investment preference task, 100	additional analyses, 93–94
Investor judgments, 31–32, 34, 95	as information, 81
Investor skepticism, analysis of, 43–44	manipulation checks, 86–87
Irreproducibility, 210	measures of effort to process
	financial information,
Judgment/decision-making research	87–88
asserts (J/DM research	mood, subjectivity cues, and effort
asserts), 105–106	to process financial infor-
	mation, 81–83
Likert rating scales, 134–135, 143	results, 86–94
Lump sum withdrawals (LSW),	valence, 78
150–151	Moral disengagement, 6
behavior, 151–152	Moral hypocrisy, 21–22
choices of nonvested employees,	Motivated reasoning, 250, 253–254
153–154	Multitask environment, 229–231
institutional background of LSW	Multivariate analysis, 172–173
choices of nonvested	Multivariate tests, 139
employees at IMRF,	
152–153	Narcissism, 1–2, 9
literature, 154–156	ethical fading mediates effect of, 20
policies, 152	prevalence, 4–5
	Narcissists, 9
Machiavellian attitudes, 3	"National mood" in United States, 78

Index 283

Net present value (NPV), 79-80, 85 Reciprocal preferences, 230 Nonprofessional investors, 185, 189 Reciprocal service, 160–162 Normality of distribution, 139 employee determinants, 160-162 plan and employment determi-Occupational socialization, 213 nants, 162 One-way ANOVA, 264 Reciprocity, 228–231 Optimal scale length, 135–136 Regression Overall effort, 91-93 analysis, 17 variables, 110 Participative budgeting, 228–229 Relative accuracy, 114 primary antecedent, 231-232 Replicability in accounting research, Pension funding, 151, 157, 160 210 consequences, 151-152 Replication, 210 Pension plan age (PLANAGE), 167 Reputations, 31–32 Pension portability, 160 Responsible investors, 185 Perceived team fairness, 75 Retirement savings, 150 leakage, 156-157 Perceived team support, 69, 75 Return on investment (ROI), 87-88 Percentage-based scales, 132 Risk-averse subordinate, 212 anchoring on labels, 142–143 background and research question, Root mean square error of approxi-134-137 mation (RMSEA), 66 common labeling designs, 132 difference in means and variance, Scale design theory, 135–136 138-139 Scale labels, 133 frequency of response, 139-143 Scale points, 133, 135, 140, 142 labeling, 133 Self-aggrandizement, 9 normality of distribution, 139 Self-deception, 7 participants and task, 137 Self-justification theory, 250 selection of scale points, 142 Sellers, 11–13 variables, 137-138 Semantic differential scales, 134-135, 100-point scales, 135 143 101-point scales, 135 Sensitivity Post hoc techniques, 70 analyses, 120-122 Preference-inconsistent information, tests, 173 Sentiment, 79 Shapiro-Wilk test of normality, 139 Prior period forecast accuracy, 111 Professional commitment, 62 Shared emotion, 78 Professional investors, 183-185 Short Dark Triad measure (SD3 Psychopaths, 9–10 measure), 16 Psychopathy, 1-4, 9-10 Simulated markets, 3 effect, 17 "Slipperyslope" of decision-making, 7 ethical fading mediates effect of, 19 Social exchange theory, 63–64 Public sector DB plans, 150-152 Social mood, 78 Structural equation modeling (SEM), Randomization check, 264 Rating scales, 131–132, 134–135 Subjectivity, 79, 82

cues, 81, 83, 87–89, 91, 93
disclosures, 80
"Subjectivity cue absent" condition,
85
"Subjectivity cue present" condition,
85
Substantial research, 253
Supplemental analyses, 3
Supplemental expertise measure, 122
Supplemental firm complexity measures, 120–122
Surface structures, 107

Target similarity model, 63–64, 66 Task complexity, 105–106, 109–110 Teachers Retirement System (TRS), 156 Team citizenship behavior, 60, 66, 69, 75–76 Team commitment, 60, 75
prior organizational research on
employees' team commitment, 62–63
Team-member exchange, 62
Third-party reports of CSR, 187–188
Trust-contract setting, 233–234
Tucker–Lewis index (TLI), 66

Unethical acts, 2 Unethical behavior, 1–3 "Up or out" organizational culture, 64 US Health and Retirement Survey (HRS), 155, 157

Variable of interest (VIT), 110 Vesting, 152