

INDEX

Note: Page numbers followed by “n” indicate notes.

- Access discrimination, 76, 82
- Accounting, 40–41, 108, 166, 180–185 (*see also* Financial reporting)
 - education, 47
 - educators, 40
 - fraud, 123
 - misstatement, 123
 - professionals, 150
 - reporting, 122
- Accounting and Auditing
 - Enforcement Release (AAER), 123, 130
- Accounting curriculum, implementing
 - GVV into, 51–52
- Accounting Education Change Commission (AECC), 86
- Accounting ethics, 6, 22
 - education literature and GVV, 22, 25–28
 - integrating GVV into accounting ethics course, 28–34
- Accounting expertise, 107, 113–114
 - influence of, 110–111
- Action, 23
- Agency theory, 122
- Aggressive financial reporting, 106
- Alignment, 4, 24
- American Accounting Association (AAA), 2
- American Institute of Certified Public Accountants (AICPA), 76
- American Institute of CPA (AICPA), 2, 176
 - Auditing Standards Board, 177
 - code of conduct, 8
 - Code of Professional Conduct, 51, 76, 179
- ANOVA
 - analysis, 88
 - models, 112, 114
- Aspen Institute Business and Society Program, 23
- Association of Certified Fraud Examiners (ACFE), 76, 109
- Association to Advance Collegiate Schools of Business (AACSB), 2
- Audit, 166
 - materiality, 176
- Auditors, 176, 177, 181–182
 - traits, 179
- Auriga virtutum*, 44
- Awareness of ethical issues, 23
- “Bar Mitzvah” sacrament, 182
- Between-subjects design, 87–88
- Bloomberg CSR disclosure scores, 63
- Business
 - practitioners, 108
 - religion and, 178–180
- Buybacks, 58–65, 67
- C-level executives, 106
- Capital
 - cost, 140
 - markets, 122
- Career Mobility Factors, 85
- Cash, 64
 - holdings, 62
 - payments, 60
- Chief financial officer (CFO), 77, 106–108, 114
 - accounting experts, 111
- Choice, 4, 24
- Client confidentiality, 179

- Code of conduct, 5, 8
- Code of Professional Conduct, 179, 184
- Cognitive dissonance, 179
- Committee of Sponsoring Organizations of Treadway Commission (COSO), 106
- Committing bank fraud, 50
- Common good, 199
- Compustat Execucomp file, 133
- Confirmatory factor analysis, 155
- Confusion Matrix, 163
- Continuum model of impression formation, 96
- Control environment, 106–108, 113
 - influence of, 109–110
- Control variables, 64
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act), 48, 50
- Corporate governance, 59
- Corporate social responsibility (CSR), 58, 81
 - control variables, 64
 - dependent variable, 63
 - descriptive statistics, 64–65
 - disclosures, 58–59, 59–61
 - empirical model, 62
 - independent variables, 63–64
 - literature review and hypothesis development, 59
 - performance, 61
 - regression results, 65–70
 - research methodology and design, 62
 - sample selection and data sources, 62
- Correlation matrix, 9
- Cost
 - of capital, 140
 - cost-benefit analysis, 79–80
- Cost of debt, 123, 128–129, 148
 - test, 132–133
- Cost of equity, 123, 126–128, 147
 - test, 132
- Courage, 42
- COVID-19 pandemic, 176
- Critical thinking skills, 41
- Debt-to-equity, 64
 - ratio, 62
- Decision-making, soft skills
 - importance in, 41–42
- Defining Issues Test (DIT), 167–168
- Demographics, 86
- Department of Labor (DOL), 202
- Dependent variable, 63
- Descriptive statistics, 64–65
- DirectEDGAR, 133
- Disclosure, 79
- Discriminant analysis, 159
 - with general statistics, 161–163
- Diversity of moral virtues, 44
- Dodd-Frank Act (2010), 79
- Dodd-Frank Wall Street Reform and Consumer Protection Act (2010), 76
- Durable moral courage, 78, 80, 83–84, 87, 91, 93–94, 97
- Earnings management (EM), 106, 122
 - background and hypotheses, 108
 - EMC, 113
 - firms, 123
 - hypotheses, 109
 - incentive for, 124
 - influence of accounting expertise, 110–111
 - influence of control environment, 109–110
 - manager identification, 130–131, 146
 - and perception of workplace environment, 108–109
- Earnings management consequence (EMC), 113
- Economic uncertainty, 49
- Educators, 6
- Effective ICFR, 122
- Emotion, 80
- Employees, 105–107, 109, 192

- Employment candidate, 86–87
- Enforcement, 129
- Environmental CSR, 59, 64
- Environmental disclosure, 63–64
- Essential skills, 41
- Ethical assessments, 107
- Ethical behavior, 22–23, 150
- Ethical CFO, 106–107
- Ethical climate, 106, 108–109
- Ethical decision-making
 - processes, 2
 - studies, 3–4
- Ethical education of accounting
 - students, 22
- Ethical judgment, 107, 108, 110
- Ethical leader behaviors, 150–151
- Ethical leadership, 108, 153
 - behaviors, 151
 - failures, 150
- Ethical Leadership Survey (ELS), 157
- Ethical problem resolution, 2
- Ethical values, 106
- Ethicality of EM practice, 108
- Ethics, 34
 - and Compliance Initiative, 106
 - conflict, 2
 - education, 1–2, 22
- Euclidean distance, 161
- Executive compensation, 137–140, 146–147
 - test, 131–132
- Executive fraud
 - alteration to SP-NOI growth numbers, 174
- Executives, 106
- Expected practice, 47
- Experiential learning
 - process, 40, 45, 52
 - theory, 46
- External stakeholders, 60
- External whistleblowing, 79

- F*-score, 123, 129–130
- Fairness, 199, 201
- Feature extraction, 163–166

- Federal Bureau of Investigation (FBI), 22
- Finance professionals, 106
- Financial Accounting Standards Board (FASB), 176, 181
- Financial reporting, 106, 108, 122, 166
 - dependent variable, 112–113
 - design, 112
 - independent variables, 113–114
 - methods, 111
 - participants, 111–112
 - results, 114–117
- Firms, 58
 - financial performance, 122
 - manager, 122
- Federal Insurance Contributions Act (FICA), 193
- Follow-the-leader misstating financial statements
 - AAERs, 123
 - cost of capital, 140
 - cost of debt, 128–129
 - cost of debt test, 132–133
 - cost of equity, 126–128
 - cost of equity test, 132
 - data, 133
 - data and research design, 129
 - descriptive statistics, 134–137
 - executive compensation, 137–140
 - executive compensation test, 131–132
 - ICFR, 122
 - identification of EM manager and non-EM manager samples, 130–131, 146
 - industry-leader fraud and incentive for earnings management among industry peers, 124–126
 - limitations and future research, 141–142
 - literature and hypotheses development, 124
 - managerial compensation, 126
 - sample selection, 129–130
 - variable definitions, 146–148

- Fraud, 123 (*see also* Industry-leader fraud)
 investigators, 182
 as qualitative judgment, 182
 Fraudulent financial reporting decisions, 3
 Fraudulent reporting, 41
- G-7 countries, 194
 Gig economy, 195
 Gig workers, 195–196
 Giving voice to values (GVV), 3, 4, 22, 40
 accounting ethics education literature and, 25–28
 assumptions and principles, 23–25
 curriculum, 4–5
 dependent variable, 12–14
 evaluated by participants, 19
 impact of GVV module, 8–9
 implementation literature, 5–6
 implementing GVV curriculum, 6–8
 integrating GVV into accounting ethics course, 28–34
 integration, 22–23
 literature review, 3
 measurement instrument, 8
 methodology, 6
 Pearson's correlation coefficients, 11
 reporting outlets, 10
 results, 8
 values preferences and ethical decision-making studies, 3–4
- Global Business Ethics, 106
 Global Reporting Initiative, 63
Gnomē, 44–45
 Governance CSR, 59
Great Workplace, 113
- Habit of voicing, 23
Halacha (legal) authority in Jewish timeline, 189–190
 Hard-core pornography, 177
- Hierarchical regression analysis, 155
 High profile accounting-related ethical failures, 22
 Highly religious Metropolitan Statistical Areas (HRMSA), 179
 Hiring bias, 76–78, 82, 95–96
 Honesty, 106
- Idealized influence, 153
 Ignation Pedagogical Paradigm (IPP), 26
 Illegal earnings management behavior, 122
 IMA code of conduct, 8
 Immaterial change causing material impact, 181
 Incentive for earnings management, 124
 independent contractor, 192
 Independent variables, 63–64
 Individual transformational leadership behaviors, 158
 Individualized consideration, 153
 Industry-leader AAERs, 129
 Industry-leader fraud, 124
 and analyst expectations, 124–125
 and RPE, 125–126
 Information-processing behavior, 111
 Insider Trading Case, 22
 Inspirational motivation, 153
 Institute of Internal Auditors (IIA), 106
 Institute of Management Accountants, 106
 Institutional Review Board, 158
 approval, 111
 Integrity, 106
 Intellectual stimulation, 153
 Intentional consumption, 184
 Intentions and materiality, 184–185
 Internal control over financial reporting (ICFR), 122
 Internal Revenue Service (IRS), 192
 Internal whistleblowing, 79, 84
 International Ethics Standards Board for Accountants (IESBA), 76

- Jewish law, 186n10
- Judaic examples of substance vs. form, 185
- Judaism, 180–185
- Knowledge of financial reporting, 108
- KPMG Tax Shelter Case, 22
- Leader effectiveness, 151, 157
 - data collection, 158–159
 - discriminant analysis with general statistics, 161–163
 - ethical leader behaviors, 150–151
 - ethical leadership, 153
 - literature review, 151
 - PNN, 163–166
 - research question, 153–155
 - results, 161
 - statistical application, 159–161
 - study details, 155–156
 - study implications, 166–169
 - study variables, 156–158
 - transformational leadership, 151–153
- Leadership, 105–106
 - behaviors, 150
- Learning process, 46, 163
- Likert scale, 156
- Locus of loyalty, 4, 47, 50
- Locus of responsibility, 4, 47, 50
- Managerial compensation, 123, 126
- Market-to-book
 - ratio, 62
 - value, 64
- Material misstatement, 122
- Materiality, 4, 47, 176–178, 180–185
 - Halacha* (legal) authority in Jewish timeline, 189–190
 - judaism, accounting, and materiality, 180–185
 - judgments, 176
 - religion and business, 178–180
- Mayzid*, 184
- Meredith Merriweather, 48
- Mindful accounting education, 26
- Misstatement, 123
- Modern auditing
 - fraud as qualitative judgment, 182–183
 - immaterial change causing material impact, 181–182
 - insight for, 180
 - intentions and materiality, 185
 - slippery slope of accepting inaccuracies, 183–184
- Moral agent, whistleblower as, 79
- Moral awareness/sensitivity, 28
- Moral character/action, 28
- Moral intent/motivation, 28
- Moral judgment, 28
- Moral leadership failures, 150
- Moral persistence, 87
- Moral rules, 45
- Moral virtues, 40
- Multifactor Leadership Questionnaire (MLQ), 156
- Multiple classification analysis (MCA), 159
- Multiple Discriminant Analysis (MDA), 159
- National Association of Securities Dealers Automated Quotation System, 62
- National Association of State Boards of Accountancy (NASBA), 25
- Neuro network analysis, 151
- New York Stock Exchange, 62
- Nicomachean Ethics*, 42
- 9-point scale, 112–113
- Non-earnings-management managers firms (NEM firms), 131
- Non-EM manager samples
 - identification, 130–131, 146
- Non-G-7 countries, 194, 205
- Normality, 4, 24
- Old Age and Survivor's Insurance (OASI), 192–193
- One-Time Request, 4

- Ordinary least squares regression models (OLS regression models), 62
- Organizational culture impact on whistleblowing behavior, 81
- Parzen windows classifiers, 160
- Past hierarchical regression analysis, 155
- Paycheck Protection Program (PPP), 48
- Peer firm stock price, 124
- Personal career concerns, 124
- Phronesis*, 40, 42
- Poor firm performance, 126–127
- Pornography, 177
- Potential financial rewards, 122
- Practical wisdom, 40, 42–43, 53n3
 - accounting educators, 40
 - case study, 48–51
 - implementing GVV into
 - accounting curriculum, 51–52
 - practical wisdom, 42–43, 44–45
 - soft skills importance in decision-making, 41–42
 - soft skills management, 44–45
 - tools for developing and building practical wisdom, 45–48
- Pre-fraud period *F*-score, 131
- Probabilistic neural networks (PNN), 155, 158, 159–160, 163–166
- Probability density function (pdf), 160
- Professional responsibilities, 84
- Public Company Accounting Oversight Board (PCAOB), 176
- Purpose, 4, 24
- Rational decision process, 79
- Rationalizations, 4
- Reasons, 4
 - for questionable practices, 23
 - and rationalizations, 24
- Reflection, 46
- Relative performance evaluation (RPE), 124
 - industry-leader fraud and, 125–126
- Religion and business, 178–180
- Religiosity, 179
- Religious values, 179
- Repeated-measures ANOVA analysis, 88
- Rest's four component model, 28–29
- Retaliation and negative consequences, 81–84
- Return on assets (ROA), 62, 64
- Rights, 199, 201
- S&P 500 firms, 58
- Safeguards, 78
- Sarbanes Oxley Act (SOX), 76, 79, 127
- SASA Cosmos, 112–113
- Scripts, 23
- Self-control, 42
- Self-Employment Contributions Act, 193
- Self-image, 4, 24
- Self-knowledge, 4, 24
- Senior management, 2
- 7-point Likert Scale, 9
- Shogayg*, 184
- Slippery slope
 - of accepting inaccuracies, 183–184
 - theme, 176
- Small Business Administration (SBA), 48–49
- Social CSR, 59
- Soft skills, 40
 - importance in decision-making, 41–42
 - management, 44–45
- Stakeholder theory, 58, 60, 198
- Standard Industrial Classification (SIC), 129
- Standard practice, 4, 47, 50
- Stock buybacks, 58
- Stock exchanges, 58
- Substance over form, 185
- Sunesis*, 44–45
- Superior technical accounting skills, 41
- Supplemental analysis, 94
- Sustainability, 64

- Tax avoidance, 122
- Taxpayers, 197
- Teaching accounting ethics, 22
- Technical skills, 40–41, 45
- Top management, 106, 110
- Torah* scroll, 183, 185
- Total assets, 62, 64
- Total CSR disclosure*, 62
- Transformational leadership, 151–153
 - behaviors, 151
- Trego Bikes and Trikes (TBT), 48
- Trust, 106
 - trust-violating communications, 41
- Unethical behavior, 2
- Unethical earnings management
 - behavior, 122
- Unity, 44
- US firms, 58
- US Securities and Exchange
 - Commission (SEC), 123, 128
- Utilitarianism, 199
- Validation, 163
- Values, 2, 4, 24
 - preferences and ethical decision-making studies, 3–4
 - professional scepticism, 95
 - values-based leadership, 150–151
- Virtue, 43, 199
 - virtue-rules, 45
- Virtuous CFO, 109
- Virtuous practitioners, 40
- Voice, 4, 24
- Voicing values, 24
- Wells Fargo fraud case, 181
- Whistleblower Protection Act (1989), 76
- Whistleblower's dilemma
 - between-subjects design, 87–88
 - between-subjects results, 91–94
 - continuum model of impression formation, 96
 - CPAs, 95
 - data collection, 85–86
 - demographics, 86
 - essential elements of research instruments, 102–103
 - interview process, 94–95
 - literature review, 79
 - method, 85
 - research design, 86–87
 - results, 88
 - supplemental analysis, 94
 - view of whistleblower, 81–84
 - whistleblower motivation, 79–81
 - whistleblowing, 76–77
 - within-subjects design, 87
 - within-subjects results, 88–91
- Whistleblowing, 76–77, 79
- Wilcoxon Sign-Rank test, 94
- Within-subjects design, 87
- Worker benefits, 205
- Worker classification, 192
 - ethical analysis, 197–202
 - gig workers, 195–196
 - global comparisons, 194–195
 - importance, 196–197
 - long-standing controversy, 192–194
- Workers' compensation, 192–193
- Workplace, 106
 - discrimination, 82
 - environment perception, 108–109
 - misconduct, 1–2
- XLSTAT, 161
- Yale School of Management, 23