

The Glen McLaughlin (Endowed) Prize for Research in Accounting and Ethics

Call for Papers

The John T. Steed School of Accounting at the University of Oklahoma is soliciting submissions for the 24th annual Glen McLaughlin Prize for research in accounting ethics. The prize includes an award of \$15,000 for the best unpublished paper (at the time of submission) on ethics in any area of accounting. The development of the ethical concepts in the paper may be rooted in ethical philosophy, but authors should feel free to draw upon ethical insights from other disciplines such as sociology, psychology, biology, economics, or the humanities. The paper is best viewed as an interdisciplinary work, contributing to the understanding of ethical concepts, and then applying this understanding to accounting issues in an effective way. Examples of topics suitable for the prize include (but are not limited to):

- Corporate disclosure practices
- Financial reporting, valuation, and performance measurement
- Management control systems
- Executive compensation structure and incentive issues
- Assurance services and litigation
- Corporate governance and internal control
- Forecasting and the role of financial analysts
- Tax reporting and disclosure

Recent recipients of the prize include:

2021: The revolving door between large audit firms and the PCAOB: Implications for future inspection reports and audit quality. B. Hendricks, W. Landsman, and F. Dimas Pena-Romera. *The Accounting Review* (2021), in press.

2020: Audit Partners' Judgments and Challenges in the Audit of Internal Control over Financial Reporting. J. Cohen, J. Joe, J. C. Thibodeau, and G. Trompeter. *AUDITING: A Journal of Practice and Theory* (2020), Vol 39(4): 57-85

2019: Corporate Social Responsibility Disclosures and Investor Judgments in Difficult Times: The Role of Ethical Culture and Assurance. A. Stuart, J. Bedard, and C. Clark. *Journal of Business Ethics* (2021) 171: 565-582

2018: (Best paper, 20th Anniversary Commemorating Conference): Factors that Impair Auditors' Ability to see the Ethical Implications of their Behavior on Actual Audits. Michelle Frank, Miami University & Vicki Hoffman, University of Pittsburgh.

2017: Improving Experienced Auditors' Detection of Deception in CEO Narratives. J.L. Hobson, W.J. Mayew, M. Peecher, and M. Venkatachalam. *Journal of Accounting Research* 55(5): 1137-1166.

2016: Boiling the Frog Slowly: The Immersion of C-Suite Financial Executives into Fraud. *Journal of Business Ethics* (2018).

2015: Stock Picking Skills of SEC Employees. Shivaram Rajgopal, Columbia University; Roger White, Emory University.

2014: Changes in Corporate Governance following Allegations of Fraud against Shareholders versus Fraud against the Government. Lakshmana K. Krishna-Moorthy, Rutgers University.

2013: Honoring One's Word: CEO Integrity and Accruals Quality. S. Dikolli, T. Keusch, W. Mayew, and T. Steffen. In *The Accounting Review* 95(2) 2020, 61-88 "CEO Behavioral Integrity, Auditor Responses, and Firm Outcomes."

2012: The Impact of Rank and File Stock Options on Employee Whistle-Blowing. A. Call, S. Kedia, and S. Rajgopal. *Journal of Accounting and Economics* 62 (2016): 277-300.

2011: SEC enforcement: does forthright disclosure and cooperation really matter? Files, Rebecca. *Journal of Accounting and Economics* 53 (1-2): 353-374

2010: Internal audit outsourcing and the risk of misleading or fraudulent financial reporting: Did Sarbanes-Oxley get it wrong? Prawitt, D., Sharp, N., and Wood, W. *Contemporary Accounting Research* 29(4): 1013-1271

2009: Why do CFOs become involved in material accounting manipulations? Feng, M., Ge, W., Luo, S. and Shevlin, T. *Journal of Accounting and Economics* 2011 51(1-2): 21-36

2008: (10th Anniversary Commemorating Conference of the McLaughlin Prize): Whistle-Blowing: Target firm characteristics and economic consequences. Bowen, R. A. Call and S. Rajgopal. *The Accounting Review* 85(4): 1239-1271.

2007: Abdolmohammadi, M. J. & W.J Read. Corporate governance ratings and financial restatements. *Journal of Forensic & Investigative Accounting* 2010 2(1).

2006: The relation between executive compensation and earnings management: changes in post-Sarbanes-Oxley era. Carter, M. E. Lynch, L.J., and Zechman, S. *Review of Accounting Studies*, 2009 14(4)

2005: Optimal contracting with endogenous reporting norms. Fischer, P. & S. Huddart. *American Economic Review* 2008, 98(4): 1459-1475.

Papers should be submitted by December 6th, 2021, for consideration for the prize. The prize winner will be announced by March 14th, 2022. The winner is expected to present the paper at a research workshop at the University of Oklahoma campus. The award is presented at that time. Awards are given only if the committee agrees that a paper of sufficient quality to merit the prize is submitted. Please email your paper (WORDS or pdf format; paper and cover page separately) to dghosh@ou.edu. In case of any questions, please contact: Dipankar Ghosh, David Ross Boyd Professor; Chair, Glen McLaughlin Research Prize Committee; Steed School of Accounting; Price College of Business; University of Oklahoma; Norman, OK 73019. Voice: 405-325-5777; Cell: 405-312-9520.