

Accounting and the Public Interest

A Publication of the Public Interest
Section of the American Accounting
Association

ARTICLES

Technology Advancements for Whistleblowing Reporting Platforms and Employees' Decision to Blow the Whistle

Lei Gao

The Influence of Client Corporate Social Responsibility Performance Information on Auditor Judgments

L. Emily Hickman, Jane M. Cote, Debra Sanders, and T. J. Weber

Prioritizing Sustainability Issues: Insights from Corporate Managers about Key Decision-Makers, Reporting Models, and Stakeholder Communications

Joseph A. Johnson, Steve G. Sutton, and Jochen C. Theis

Corporate Social Responsibility and Financial Reporting Quality: Evidence from Restatements

Yi-Hung Lin, Hua-Wei Huang, Mark E. Riley, and Chih-Chen Lee

The Economic Effects of Earnings Management Pre- and Post-SOX

Terry W. Mason and Richard M. Morton

Mapping Stakeholder Expectations of a Publicly Funded Post- Secondary Institution: A Balanced Scorecard Perspective

Katelyn Stejskal, Naqi Sayed, and Camillo Lento

The SEC's Revolving Door: Insights from Boards of Directors

Juliane Wutzler



**American
Accounting
Association**
Public
Interest

Accounting and the

Public Interest

Accounting Research

V.20 N.1 2020

AMERICAN ACCOUNTING ASSOCIATION
Board of Directors

President	Elaine G. Mauldin, University of Missouri
President-Elect	Robert D. Allen, The University of Utah
Past President	Terry Shevlin, University of California, Irvine
Vice President–Finance	Mark S. Beasley, North Carolina State University
Vice President–Research & Publications	Mark L. DeFond, University of Southern California
Vice President–Education	Beth B. Kern, Indiana University
Director–Focusing on Membership	Ann C. Dzurainin, Northern Illinois University
Director–Focusing on International	Giorgio Gotti, The University of Texas at El Paso
Director–Focusing on Segments	Audrey A. Gramling, Oklahoma State University
Director–Focusing on Intellectual Property	Mary Harris Stanford, Texas Christian University
Director–Focusing on Academic/Practitioner Interaction	John Hepp, University of Illinois at Urbana-Champaign

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

<i>The Accounting Review</i>	with Print Option	\$85.00	Total U.S.	\$430.00
<i>Accounting Horizons</i>	with Print Option	\$55.00	Total U.S.	\$400.00
<i>Issues in Accounting Education</i>	with Print Option	\$55.00	Total U.S.	\$400.00
All three Association-wide journals	with Print Option	\$195.00	Total U.S.	\$540.00

Associate membership:

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

<i>The Accounting Review</i>	with Print Option	\$85.00	Total U.S.	\$185.00
<i>Accounting Horizons</i>	with Print Option	\$55.00	Total U.S.	\$155.00
<i>Issues in Accounting Education</i>	with Print Option	\$55.00	Total U.S.	\$155.00
All three Association-wide journals	with Print Option	\$195.00	Total U.S.	\$295.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Accounting and the Public Interest*. The submission fee of \$20.00 for non-section members (free for section members), may be paid online (VISA, MasterCard, or American Express only) and should be paid before the article is submitted. Payments may be made at: <http://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/APISUBM>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <http://api.allentrack.net>. The editorial offices can be reached using the information below:

Amy Hageman, Editor
Kansas State University
Email: hagemana@ksu.edu

Editorial Office
Chelsea Matthews
Phone: (941) 556-4122
Fax: (941) 923-4093
Email: chelsea.matthews@aaahq.org

Accounting and the Public Interest is indexed in Scopus.

Accounting and the Public Interest (ISSN 1530-9320 online) is published annually by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. Electronic access is included with membership dues.

EDITORIAL STAFF OF ACCOUNTING and the PUBLIC INTEREST

EDITOR

AMY M. HAGEMAN, *Kansas State University, Manhattan, KS, USA*

ASSOCIATE EDITORS

LISA BAUDOT, *University of Central Florida, Orlando, FL, USA*
CHARLES H. CHO, *York University, North York, Toronto, Ontario*
DENNIS M. PATTEN, *Illinois State University, Normal, IL, USA*
STEPHEN PERREAULT, *Providence College, Normal, IL, USA*
DIANE H. ROBERTS, *University of San Francisco, San Francisco, CA, USA*
DONNA BOBEK SCHMITT, *University of South Carolina, Columbia, SC, USA*
ANNE L. SCHNADER, *Suffolk University, Boston, MA, USA*
MARIE-SOLEIL TREMBLAY, *École Nationale D'administration Publique, Quebec, Quebec, Canada*
DANA WALLACE, *University of Central Florida, Orlando, FL, USA*

EDITORIAL ASSISTANT

CHELSEA MATTHEWS, *American Accounting Association*

EDITORIAL ADVISORY AND REVIEW BOARD

VICKY ARNOLD <i>University of Central Florida and Norwegian School of Economics</i>	WILLIAM E. MCCARTHY, <i>Michigan State University, East Lansing, MI, USA</i>
CORNELIA A. BECK <i>University of Sydney, Darlington, New South Wales, Australia</i>	GIOVANNA MICHELON, <i>University of Bristol, Bristol, Bristol, United Kingdom</i>
LIES BOUTEN, <i>IESEG School of Management, Lille, Nord-Pas-de-Calais, France</i>	LOUELLA MOORE, <i>Washburn University, Topeka, KS, USA</i>
CAROL CALLWAY DEE, <i>University of Colorado Denver, Denver, CO, USA</i>	BYRON J. PIKE, <i>Minnesota State University, Mankato, Mankato, MN, USA</i>
ERICKA COSTA, <i>University of Trento, Trento, Italy</i>	VAUGHAN RADCLIFFE, <i>University of Western Ontario, London, ON, Canada</i>
DEREK W. DALTON, <i>Clemson University, Clemson, South Carolina, USA</i>	ROBIN W. ROBERTS, <i>University of Central Florida, Orlando, FL, USA</i>
DANN G. FISHER, <i>Kansas State University, Manhattan, KS, USA</i>	ANDREA ROMI, <i>Texas Tech University, Lubbock, TX, USA</i>
DENISE HANES-DOWNEY, <i>Villanova University, Villanova, PA, USA</i>	TIMOTHY RUPERT, <i>Northeastern University, Boston, MA, USA</i>
DANA R. HERMANSON, <i>Kennesaw State University, Kennesaw, GA, USA</i>	BRIAN P. SHAPIRO, <i>University of St. Thomas, St. Paul, MN, USA</i>
GREGORY J. JENKINS, <i>Auburn University, Auburn, AL, USA</i>	SOPHIE SPRING, <i>University of Montpellier, Montpellier, France</i>
PATRICK KELLY, <i>Providence College, Providence, RI, USA</i>	MITCHELL J. STEIN, <i>Western University, London, Ontario, Canada</i>
MATIAS LAINE, <i>University of Tampere, Tampere, Finland</i>	STEVE G. SUTTON, <i>University of Central Florida, Orlando, FL, USA</i>
CARLOS LARRINAGA, <i>University of Burgos, Burgos, Spain</i>	STEFANIE L. TATE, <i>University of Massachusetts Lowell, Lowell, MA, USA</i>
JONATHAN MAURICE, <i>Toulouse Capitole University, Toulouse, France</i>	PAUL F. WILLIAMS, <i>North Carolina State University, Raleigh, NC, USA</i>

AMERICAN ACCOUNTING ASSOCIATION

CHIEF EXECUTIVE OFFICER

Yvonne L. Hinson

PUBLICATIONS DEPARTMENT

Stephanie Austin

Nate Smith

Peyton Fultz

Chelsea Matthews

David Twiddy

Jan Kovarik (subcontracted)

OTHER AAA STAFF

Steve Matzke	Erlinda Jones
Barbara Brady	Debbie Gardner
Shauna Bigelow	Beverly Collins
Barbara Gutierrez	Stephanie Glaser
Nancy Maciag	Kelli Rickrode
Michele Morgan	Jean Thompson
Connie O'Brien	Kelly Lee
Michelle Russak	Karen Toney
Mark VanZorn	Pat Stein
Joe Parisi	Mary Beth Gripshover
Suzanne Mullinnix	Darlene Dobson