## Behavioral Research In Accounting

Published by Accounting, Behavior and Organizations Section of the AMERICAN ACCOUNTING ASSOCIATION

## BEHAVIORAL RESEARCH IN ACCOUNTING

2015 **VOLUME 27, NO. 1** Contents Main Articles The Utilization of Ouantitative and Qualitative Information in Groups' Capital Investment **Decisions** 1 The Roles of Organizational Politics and Fairness in the Relationship between Performance Management Systems and Trust Chong M. Lau and Glennda Scully...... 25 The Effects of Professional Role, Decision Context, and Gender on the Ethical Decision Making of Public Accounting Professionals Donna D. Bobek, Amy M. Hageman, and Robin R. Radtke ...... 55 An Examination of How Entry-Level Staff Auditors Respond to Tone at the Top vis-à-vis Tone at the Bottom 79 The Impact of Multiple Tax Returns on Tax Compliance Behavior 99 The Effect of Tax Preparation Software on Tax Compliance: A Research Note William D. Brink and Lorraine S. Lee ............................. 121 Using Construal Level Theory to Motivate Accounting Research: A Literature Review 137

## BEHAVIORAL RESEARCH IN ACCOUNTING

VOLUME 27, NO. 2	2015
Contents	
Main Articles Estimating and Reporting Structural Equation Models with Behavioral Accounting Data Clark Hampton	1
Rating Scales in Accounting Research: The Impact of Scale Points and Labels  Jared Eutsler and Bradley Lang	35
The Joint Effect of Unfavorable Supervisory Feedback Environments and External Mentoring on Job Attitudes and Job Outcomes in the Public Accounting Profession Derek W. Dalton, Ann Boyd Davis, and Ralph E. Viator	53
An Examination of the Effects of Managerial Procedural Safeguards, Managerial Likeability, and Type of Fraudulent Act on Intentions to Report Fraud to a Manager Steven E. Kaplan, Kelly R. Pope, and Janet A. Samuels	77
Antecedents to Unethical Corporate Conduct: Characteristics of the Complicit Follower Michael Mowchan, D. Jordan Lowe, and Philip M. J. Reckers	95
Nonfinancial Information Preferences of Professional Investors  Jeffrey R. Cohen, Lori Holder-Webb, and Valentina L. Zamora	127
Using CSR Disclosure Quality to Develop Social Resilience to Exogenous Shocks: A Test of Investor Perceptions	- 1
Kimberly A. Zahller, Vicky Arnold, and Robin W. Roberts	155