

ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH  
VOLUME 24

# ADVANCES IN ACCOUNTING BEHAVIORAL RESEARCH

EDITED BY

**KHONDKAR E. KARIM**

*The Robert J. Manning School of Business  
University of Massachusetts, Lowell, USA*

ASSOCIATE EDITORS

**TIMOTHY FOGARTY**

*Case Western Reserve University, USA*

**ROBERT RUTLEDGE**

*Texas State University, USA*

**ROBERT PINSKER**

*Florida Atlantic University, USA*

**JOHN HASSELDINE**

*University of New Hampshire, USA*

**CHARLES BAILEY**

*University of Memphis, USA*

**TERENCE PITRE**

*Saint Mary's College of California, USA*



emerald  
PUBLISHING

United Kingdom – North America – Japan  
India – Malaysia – China

# CONTENTS

<i>List of Contributors</i>	vii
<b>The Effect of Accountability Pressure and Perceived Levels of Honesty on Budgetary Slack Creation</b>	1
<i>Vincent K. Chong, Michele K. C. Leong and David R. Woodliff</i>	
<b>The Effects of Machiavellianism and Ethical Environment on Whistle-blowing across Low and High Moral Intensity Settings</b>	29
<i>Derek W. Dalton</i>	
<b>Limited Attention, Analyst Forecasts, and Price Discovery</b>	51
<i>Rajib Hasan and Abdullah Shahid</i>	
<b>The Impact of Requiring Audit Documentation on Judgments of Audit Quality and Auditor Responsibility</b>	87
<i>Casey J. McNellis, John T. Sweeney and Kenneth C. Dalton</i>	
<b>Psychological Contract Research in Accounting Literature</b>	117
<i>Kristie M. Young, William W. Stammerjohan, Rebecca J. Bennett and Andrea R. Drake</i>	
<i>Index</i>	139