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

CALL FOR PAPERS (2026-2027)

The John T. Steed School of Accounting at the University of Oklahoma is soliciting submissions for the 29th 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 The prize includes an award of $15,000 for the best unpublished paper (at the time of submission) on ethics in any area of accounting.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 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):

- Financial reporting, valuation, & corporate disclosure practices-stakeholders' perspective (e.g., climate, human capital, lobbying, etc.)
- Performance measurement and 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:

2026: Too Many Managers: The Strategic Use of Titles to Avoid Overtime Payments. L.H. Cohen , U.G. Gurun and N.B. Ozel. The Review of Financial Studies, https://doi.org/10.1093/rfs/hhag016

2025: Reasonable and Rational Judgment Guidance as an Informal Control. M. Jones (Univ of Wisconsin - Madison; T. Libby (Univ of Central Florida, and S.D. Smith (BYU); *Working paper.*

2024: Drivers of Public Opinion of the Acceptability of Distorting Performance Measures. J. Bentley, M. Bloomfield, and R. J. Bloomfield. *The Accounting Review* [October 2024, 100(1):1-25]

2023: *25th Anniversary Commemorating Event*

Supervisor Influence on Employee Misconduct. Z. Kowaleski, A. Sutherland, and F.W. Vetter. *The Accounting Review* (November 2023): 1-27; https://doi.org/10.2308/TAR-2022-0411 and

Out of Site, Out of Mind? The Role of the Government-Appointed Corporate Monitor. L.A. Gallo, Lynch, K.V. and Tomy, R.E. *Journal of Accounting Research* 61 (5): 1633-1698.

2022: When Executives Pledge Integrity: The Effect of the Accountant's Oath on Firms' Financial Reporting. J. Heese, G. Pérez-Cavazos, C. D. Peter. *The Accounting Review* (2023), 98(7): 1-28.

2021: The revolving door between large audit firms and the PCAOB: Implications for future inspection reports and audit quality. B. Hendricks, W. Landsman, & F. Dimas Pena-Romera. *The Accounting Review* (2022) 97 (1): 261–292.

2020: Audit Partners' Judgments and Challenges in the Audit of Internal Control over Financial Reporting. J. Cohen, J. Joe, J. C. Thibodeau, & G. Trompeter. *AUDITING: A Journal of Practice and Theory* (2020), 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, & 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, & M. Venkatachalam. *Journal of Accounting Research* 55(5): 1137-1166.

2016: Boiling the Frog Slowly: The Immersion of C-Suite Financial Executives into Fraud. Suh, I., J. T. Sweeney, K. Linke & J. Wall. In *Journal of Business Ethics* 162(3) 645-673. (2020)

2015: Stock Picking Skills of SEC Employees. Shivaram Rajgopal, Columbia University; Roger White, Emory University. In *The Journal of Law and Economics* (2017), 60(3): 441-447

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, & 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 Whistleblowing. A. Call, S. Kedia, & S. Rajgopal. *Journal of Accounting and Economics* 62 (2016): 277-300.

Papers (unpublished at the time of submission) should be submitted by **December 4, 2026**, for consideration for the prize. The prize winner will be announced by **January 29, 2027.** One author of the winning paper is expected to present the paper at a research workshop at the University of Oklahoma campus tentatively on **April 16, 2026.** The award is presented at that time. The award is given only if the committee agrees that a paper of sufficient quality to merit the prize is submitted. Please email your paper (MS 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. Cell: + 1 405-312-9520.