



AUGUST 23RD, 2019

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Topic: Audit Partners' Political Beliefs and Financial Reporting Outcomes

SEPTEMBER 6TH, 2019

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Topic: SEC Comment Letters on Form S-4 and M&A Accounting Quality

SEPTEMBER 20TH, 2019

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Ph.D. in Economics
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Topic: The Effect of Foreign Aid on Corruption, Freedom of Speech and Counter-terrorism

OCTOBER 4TH, 2019

Nicholas Baigent

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Topic: Total Violence: Concept and Measurement

OCTOBER 18TH, 2019

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Ph.D. in Psychology
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Topic: Entrepreneurship: A Cure for Death Anxiety?

NOVEMBER 1ST, 2019

Ann Mirabito

Ph.D. in Management
Clemson University
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Topic:

AUGUST 23RD, 2019

Robert Felix

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Audit Partners' Political Beliefs and Financial Reporting Outcomes

ABSTRACT

We examine the relationship between audit partners' political beliefs and financial reporting outcomes. Using data from the 2008-2010 period, we find that audit partners with conservative political beliefs are more likely to report earnings that are higher than the accrual-based earnings. This relationship is stronger for audit partners who are also politically active. Our findings suggest that audit partners' political beliefs may influence their financial reporting decisions.

**SEC Disclaimers:

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SEPTEMBER 6TH, 2019

Ling Lisic

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SEC Comment Letters on Form S-4 and M&A Accounting Quality

ABSTRACT

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SEPTEMBER 20TH, 2019

Abhra Roy

Assistant Professor
College of Business, Kennesaw State
University

The Effect of Foreign Aid on Corruption, Freedom of Speech and Counter-terrorism

ABSTRACT

We analyze the impact of foreign aid on corruption, freedom of speech, and counter-terrorism. Using a panel of countries from 1990 to 2010, we find that foreign aid has a positive effect on corruption, a negative effect on freedom of speech, and a positive effect on counter-terrorism. These findings are robust to various specifications and control variables. Our results suggest that foreign aid can have both positive and negative effects on these three variables, and that the effects are likely to be heterogeneous across countries and over time.

KEY WORDS: Foreign Aid; Freedom of Speech; Terrorism; Corruption.

JEL Classification: H56; J15; D73; D74.

MOCTOBER 4TH, 2019

Nicholas Baigent

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Total Violence: Concept and Measurement

ABSTRACT

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OCTOBER 18TH, 2019

Birton Cowden

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Entrepreneurship: A Cure for Death Anxiety?

ABSTRACT

Individuals with a death anxiety disorder (DAD) often experience a range of negative emotions and behaviors. This paper explores the potential of entrepreneurship as a means of coping with DAD. The study examines the relationship between DAD and entrepreneurial intentions, and the role of perceived entrepreneurial success in this relationship. The results suggest that individuals with DAD are more likely to engage in entrepreneurial activities, and that perceived success in these activities is associated with reduced death anxiety. The findings have implications for the development of interventions aimed at reducing death anxiety through entrepreneurship.

NOVEMBER 1ST, 2019

Ann Mirabito

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ABSTRACT