## **CPA**

## Practice **Advisor**

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Jan. 10, 2017

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The American Institute of CPAs (AICPA), The Chartered Institute of Management Accountants (CIMA) and the Management Accounting Section of the American Accounting Association (AAA), have honored Bryan R. Stikeleather, Assistant Professor at the University of South Carolina's Darla Moore School of Business, with the 2017 Greatest Potential Impact on Management Accounting Practice Award.

Stikeleather was recognized for his research on the financial and moral motivators that affect internal whistleblowing. His paper titled, "When do employers benefit from offering workers a financial reward for reporting internal misconduct?" explores whether employees' pay and their moral convictions influence their whistleblowing behavior and whether these two factors moderate the tradeoffs involved for employers to offer financial rewards for internal whistleblowing.

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The award was sponsored by the Chartered Global Management Accountant (CGMA) designation, which was created in 2012 by the AICPA and CIMA to help people and businesses succeed by producing and recognizing competent and confident management accounting professionals able to steer business and lead their organizations to make better decisions.

The Greatest Potential Impact on Management Accounting Practice Award recognizes academic research considered to most likely have a significant impact on management accounting. Eligible papers must have been published within the previous five years and submitted by the authors, or nominated by peers.

Accounting

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