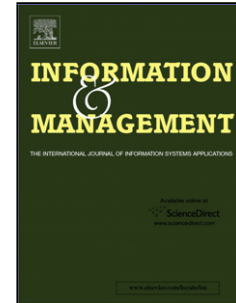


Accepted Manuscript

Title: Technology Executives in the Changing Accounting Information Environment: Impact of IFRS Adoption on CIO Compensation

Authors: Fang-Chun Liu, Hsiao-Tang Hsu, David C. Yen



PII: S0378-7206(17)30523-2
DOI: <https://doi.org/10.1016/j.im.2018.04.002>
Reference: INFMAN 3059

To appear in: *INFMAN*

Received date: 20-6-2017
Revised date: 1-4-2018
Accepted date: 8-4-2018

Please cite this article as: Fang-Chun Liu, Hsiao-Tang Hsu, David C. Yen, Technology Executives in the Changing Accounting Information Environment: Impact of IFRS Adoption on CIO Compensation, Information and Management <https://doi.org/10.1016/j.im.2018.04.002>

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

Technology Executives in the Changing Accounting Information Environment: Impact of IFRS Adoption on CIO Compensation

Fang-Chun Liu*
School of Business,
Stevens Institute of Technology,
Hoboken, NJ 07030, U.S.A.
fangchun.liu@stevens.edu

Hsiao-Tang Hsu
College of Business,
Texas A&M University-Corpus Christi,
Corpus Christi, TX 78412, U.S.A.
tub62626@gmail.com

David C. Yen
School of Economics and Business,
State University of New York at Oneonta,
Oneonta, NY 13820, U.S.A.
David.Yen@oneonta.edu

*Corresponding author:
Fang-Chun Liu
School of Business,
Stevens Institute of Technology,
Castle Point on Hudson, Hoboken, NJ 07030 USA
Tel: +1 201 216 3406; Fax: +1 201 216 5385
Email: fangchun.liu@stevens.edu

Abstract

Accounting regulatory changes that affect the information technology (IT) infrastructure of firms have prompted Chief Information Officers (CIOs) to take the lead in aligning IT changes with new reporting requirements. This study investigates the associations between the mandatory adoption of International Financial Reporting Standards (IFRS) and CIO compensation. We find a significant increase in CIO compensation in the post-IFRS period, which is higher in non-IT firms than in IT firms. Moreover, pay is at a premium for CIOs equipped with more educational

Download English Version:

<https://daneshyari.com/en/article/10226027>

Download Persian Version:

<https://daneshyari.com/article/10226027>

[Daneshyari.com](https://daneshyari.com)