

American Accounting Association, Tenth Ethics Research Symposium

August 6 and 7, 2005

Accounting Ethics Education and Research at a Crossroads

CPE Session #7 Held in Conjunction with the Annual Meeting of the American Accounting Association

Saturday, August 6, 2005

Noon – 1:00 p.m. Registration – CPE Registration Desk

1:00 p.m. – 2:15 p.m. Editors Panel (Session #1)

Moderator: Michael K. Shaub, St. Mary's University

Panel Members:

Dennis M. Bline, Bryant College (Global Perspectives on Accounting Education)

Robert H. Colson, New York State Society of Certified Public Accountants (The CPA Journal)

Jesse F. Dillard, Portland State University (Accounting and the Public Interest)

Cynthia G. Jeffrey, Iowa State University (Research on Professional Responsibility and Ethics in Accounting)

Martin P. Loeb, University of Maryland, College Park (Journal of Accounting and Public Policy)

2:15 p.m. – 3:30 p.m. Ethics Research Issues (Session #2)

Moderator: Timothy J. Louwers, James Madison University

“Ethics Education and the Demands of the Accounting Research Hierarchy”

Jeffery Everett, University of Calgary*

Discussant: Barbara D. Merino, University of North Texas

“The Growth of Accounting Ethics Research in Ethics Journals: A 35-Year Study”

Richard A. Bernardi, Roger Williams University; *
David Bean, Iona College

Discussant: Alan G. Mayper, University of North Texas

“Ethics in Accounting Education and Research: An Alternative”

Otto H. Chang, California State University at San Bernardino*

Discussant: Janet Mobus, University of Washington, Tacoma

3:30 p.m. – 3:45 p.m. Afternoon Break

3:45 p.m. – 4:55 p.m. Ethical Behavior (Parallel Session #3A)

Moderator: Parveen P. Gupta, Lehigh University

“The Academic Honesty Expectation GAP: An Analysis of Student and Faculty Perspectives”

Robert L. Braun, Southeastern Louisiana University;*
H. Lynn Stallworth, Southeastern Louisiana University;
Donald P. Cram, California State, Fullerton

Discussant: John M. Thornton, Washington State University

“An Empirical Investigation of the Determinants of Plagiarism in Accounting”

Mohammad J. Abdommohammadi, Bentley College;
C. Richard Baker, Adelphi University*

Discussant: John M. Thornton, Washington State University

“An Examination of Factors Associated with Dysfunctional Audit Behavior”

Robin Radtke, University of Texas—San Antonio;*
Wayne Tervo, University of Texas—San Antonio

Discussant: Andrew J. Felo, Pennsylvania State University—Great Valley

3:45 p.m. – 4:55 p.m. Ethics Education, Corporate Responsibility (Parallel Session #3B)

Moderator: James C. Gaa, University of Alberta

“Triple Bottom Line: A Business Metaphor for a Social Construct.”

Darrell Brown, Portland State University;
Jesse Dillard, Portland State University*
Scott Marshall, Portland State University

Discussant: Cynthia G. Jeffrey, Iowa State University

“Using Reflective Learning in Ethics Education of Accounting Students”

Steven M. Mintz, Claremont McKenna College*

Discussant: Mark Mitschow, SUNY College at Geneseo

“Integrating Catholic Social Thought into an Introductory Accounting Class: A “Values Added” Approach to Teaching Introductory Accounting”

Joan Van Hise, Fairfield University*

Discussant: Charles Enis, Pennsylvania State University

4:55 p.m. – 5:05 p.m. Ethics Teaching Innovations (Session #4)

“Improving Financial Accounting Ethics Education through Experiential Learning: An Earnings Manipulation Case”

Marilyn Young, Belmont University*
Susan L. Taylor, Belmont University

5:05 p.m. – 5:30 p.m. Introductions to Forum Papers (Session #5)

5:30 p.m. – 7:00 p.m. Reception

Sunday, August 7, 2005

7:00 a.m. – 8:00 a.m. Breakfast and Forum Papers (Session #6)

“When the Chickens Come Home to Roost: The Role of Accounting Education in Professional Ethical Development”

Andrew Conley, PriceWaterhouseCoopers
Joanna Laker, PriceWaterhouseCoopers
Mark Mitschow, SUNY College at Geneseo*

“Non-Audit Services and Perceived Auditor Independence Post-Enron: Evidence on Competing Theories”

John M. Thornton, Washington State University;*
Alan Reinstein, Wayne State University;
Cathleen L. Miller, University of Michigan, Flint

“Mandating an Accounting Ethics Course: A Policy Necessity for Society”

David Bean, Iona College;
Richard A. Bernardi, Roger Williams University*

“The Constancy Assumption in Accounting Ethics”

Darlene Bay, Brock University*

“Discretionary Accruals, Corporate Governance, and Ethical Management”

Jacquelyn S. Moffitt, Louisiana State University;
Timothy J. Louwers, James Madison University;*
Yan Zhang, Binghamton University;
Pingsun Huang, Massey University

“Investigating Unintended Ethical Consequences of the Sarbanes-Oxley Act: Where Do We Go From Here?”

Dawn W. Massey, Fairfield University;*
Barbara M. Porco, Fordham University;
Joan Van Hise, Fairfield University

“The Effects of Taking an Ethics Course on Students’ Judgments and Decisions”

Vidya N. Awasthi, Seattle University*

“Is there a Relationship Between Moral Sensitivity and Epistemological Beliefs? Consequences for Accounting Education and Research”

Natalia Mintchik, University of Missouri—Saint Louis*

8:00 a.m. – 8:30 a.m. Comments from the Chairman of AICPA Board of Directors (Session #7)

Moderator: Robert H. Colson, New York State Society of Certified Public Accountants

Speaker: Robert L. Bunting,
Chairman, Board of Directors, AICPA
Moss Adams LLP

8:30 a.m. – 10:15 a.m. Panel on the Teaching of Ethics (Session #8)

Moderator: Steven M. Mintz, Claremont McKenna College;

Panel Members:

Don W. Finn, University of Arkansas;
Kevin M. Misiewicz, University of Notre Dame;
Robert J. Sack, University of Virginia

10:15 a.m. – 10:30 a.m. Morning Break

10:30 a.m. – Noon Ethics Education Issues (Session #9)

Moderator: Dawn W. Massey, Fairfield University

“Accounting Educators’ Opinions about Ethics in the Curriculum: Profile”

Dann G. Fisher, Kansas State University;
Cindy Blanthorne, University of North Carolina—Charlotte;*
Stacey E. Kovar, Kansas State University

Discussant: Carmelita Troy, Naval Postgraduate School

“Implementing a Required Class for Students in Accounting: The Texas Experience”

C. William Thomas, Baylor University;
Kathy Hurtt, Baylor University

Discussant: James C. Lampe, Texas Tech University

“An Approach to Assessing an Ethics Course”

Roselyn E. Morris *

Discussant: James C. Lampe, Texas Tech University

Noon – 1:00 p.m. Accounting Exemplar Luncheon

1:00 p.m. – 2:15 p.m. Professionalism and Ethics – More Issues Relating to Education (Session #10)

Moderator: Cynthia G. Jeffrey, Iowa State University

“Teaching Ethics and Professionalism in Accountancy”

James C. Lampe, Texas Tech University;*
Andy Garcia, Bowling Green State University

Discussant: Charles Cullinan, Bryant College

“Accounting Ethics Education and Unfounded Faith In Integration Across the Curriculum: If We Don’t Know Where We’re Going, Any Road Will Take Us There”

Dann Fisher, Kansas State University*
Diane Swanson, Kansas State University

Discussant: Barry Broden, University of Hartford

“Ethical Issues in Professional Tax Practice”

Richard Powell, Pepperdine University*
Cynthia Bolt-Lee, The Citadel

Discussant: Barry Broden, University of Hartford

2:15 p.m. – 3:30 p.m. Empirical Research (Session # 11)

Moderator: Dennis M. Bline, Bryant College

“Economic Incentive Effects of Audit Rate and Audit Quality on Tax Compliance: A Theoretical and Experimental Analysis”

Viswanath Umashanker Trivedi, York University*

Discussant: Terry L. Crane, University of Oklahoma

“The Effect of Fairness on Honesty in Managerial Reporting”

Linda J. Matuszeski, University of Cincinnati*

Discussant: S. M. Khalid Nainar, McMaster University

“Detecting Financial Statement Fraud: An Empirical Assessment of the SAS No. 99 Fraud Risk Factors”

Christopher J. Skousen, University of Texas at Arlington*
Charlotte Wright, Oklahoma State University

Discussant: Steven E. Kaplan, Arizona State University

3:30 p.m. – 3:45 p.m. Afternoon Break

3:45 p.m. – 5:00 pm. History, Independence, the Teaching of Ethics (Session #12)

Moderator: Michael K. Shaub, St. Mary’s University

“Audit Companies: Condemnation, Proscription, and Disappearance of Public Accounting Firms Organized as Corporations in the United States Accounting Profession”

James J. McKinney, Howard University*

Discussant: Mary Stone, University of Alabama

“Integrity, Auditor Independence, and the Protection of Investors”

James C. Gaa, University of Alberta*

Discussant: John M. Thornton, Washington State University

“Can Ethics and Professional Responsibility be Taught to Accounting Students?”

Tara Shawver, King’s College*

Discussant: Cynthia G. Jeffrey, Iowa State University

* Individuals registered for the Tenth American Accounting Association Ethics Research Symposium who wish to see this paper in advance of the Symposium should contact this author who has indicated he/she will send a copy of the paper to individuals registered for the Symposium and who request a copy.