



11th Annual Ethics Research Symposium August 5 and 6, 2006

Marriott Wardman Park Hotel
2660 Woodley Road, NW
Washington, DC 20008

CPE Session #8 Held in Conjunction with the Annual Meeting of the American Accounting Association

Saturday, August 5, 2006

- 7:00 AM-8:00 AM Registration – CPE Registration Desk
- Noon – 1:00 PM Registration – CPE Registration Desk
- 1:00 PM-1:15 PM Welcome and Introduction
- Parveen P. Gupta
Frank L. Magee Distinguished Associate Professor of Accounting and
Director of 11th Annual Ethics Research Symposium
- 1:15 PM-2:15 PM Session #1: Keynote Speech
- Scott Taub, Acting Chief Accountant
U.S. Securities and Exchange Commission
- Moderator:** *Parveen P. Gupta, Lehigh University*
- 2:15 PM-3:15PM Session #2: Perspectives of a former Regulator
- Douglas Carmichael
Professor of Accounting, Baruch College, CUNY and
Former Chief Auditor, Public Company Accounting Oversight Board
- Topic: The Facts about Independence in Appearance and Fact
- Moderator:** *Stephen E. Loeb, University of Maryland*
- 3:15-3:30 PM Afternoon Networking Break

3:30 PM-5:00PM Concurrent Session #3A: Corporate Governance, S-OX and Ethics

Moderator: *Finley O. Graves, University of North Texas*

Paper #1: Corporate Governance Systems: An Ethics Research Framework

Presenter: Steven M. Mintz*
California Polytechnic State University-San Luis Obispo

Discussant: *Cynthia G. Jeffrey, Iowa State University*

Paper #2: Sarbanes-Oxley and the Accounting Profession: Public Interest Implications

Presenters: Sara Ann Reiter*
Binghamton University

Paul F. Williams
North Carolina State University

Discussant: *Don W. Finn, University of Arkansas*

3:30 PM-5:00PM Concurrent Session #3B: Ethical Behavior and Firm Performance

Moderator: *John T. Sennetti, Nova Southeastern University*

Paper #3: What Constitutes an Act Discreditable: An Exploratory Study?

Presenters: Charles P. Cullinan
Bryant University

Kathleen A. Simons*
Bryant University

Discussant: *Timothy J. Louwers, James Madison University*

Paper #4: Corporate Citizenship, Financial Performance, and Quality of Earnings

Presenters: Indrarini Laksmana
Kent state University

Ya-wen Yang*
University of Miami

Discussant: *Andrew Felo, Penn State University at Great Valley*

5:00 PM– 5:30 PM Introduction to Forum Papers

5:30 PM-7:00 PM Networking Reception

Sunday, August 6, 2006

7:00 AM-8 AM Registration – CPE Registration Desk

6:15 AM-7:30 AM Breakfast

Session #4: Forum Paper Presentations at the Table

- *“Ethical Behavior by Accountants: Beyond Knowing to Doing the Right Thing”*

Walter O. Baggett, Manhattan College

- *“Auditor Liability Reforms in UK and US: Who Benefits?”*

*Tim Bush, Hermes Focus Asset Management
Stella Fearnley, University of Portsmouth
Shyam Sunder, Yale University*

- *“Women on Boards of Directors and Corporate Social Responsibility: A Three-Year Longitudinal Study”*

*Richard A. Bernardi, Roger Williams University
Veronica H. Threadgill, Roger Williams University*

- *“Accounting Ethics Education: Lessons from Buddhist Ethics Education”*

Otto Chang, California State University at San Bernardino

- *“Ethics in Online Accounting Education Worldwide: Cross-cultural Concerns When Comparing Face-to-face and online Classrooms”*

*Orapin Duangploy, University of Houston-Downtown
Dahli Gray, Jones International University*

- *“Using the Cinema to Link Ethics Education with Classic Thought”*

Dennis Elam, Texas A&M Kingsville San Antonio

- *“The Game of Fraudulent Financial reporting: Accounting For Ethics”*

Keith Jones, George Mason University

- *“The Attitude Towards and Rationalization of Fraudulent Financial Reporting”*

Pamela R. Murphy, Doctoral Candidate, University of Wisconsin-Madison

- *“Examining the Intertwining Dilemma of Truth and Ethics in Accounting”*

*Alan Reinstein, Wayne State University
Mohamed E. Bayou, University of Michigan-Dearborn*

- “Crime and Punishment in the Marketplace: Accountants and Business Executives Repeating History”

Alan Reinstein, Wayne State University
 Steve Moehrle
 Jennifer Reynolds Moehrle

- “*Measuring Student Ethical Sensitivity*”

Tara J. Shawver, King’s College
 John T. Sennetti, Nova Southeastern University

7:30 AM-8:45 AM

Session #5: Editors Panel

Moderator: Pamela B Roush, University of Central Florida

Panel Members:

Dennis M. Blin, Bryant University
 Global Perspective on Accounting Education

Paul F. Williams, North Carolina State University
 Accounting and the Public Interest

Robert C. Lipe, University of Oklahoma
 Accounting Horizons

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

8:45 AM-10:15 AM

Concurrent Session #6A: Ethics Research on Accountants’ Value Preferences

Moderator: Linda Thorne, York University

Paper #5: Moral Identity as a Moderator of Perceived Whistle Blowing under Threat of Retaliation, No Protection, and No Reward

Presenters: Deborah Seifert, Doctoral Candidate*
 Wichita State University

William W. Stammerjohan*
 Louisiana Tech University

Discussant: Mary B. Curtis, University of North Texas

Paper #6: Accountants' Value Preferences and Moral Reasoning

Presenters: Mohammad J. Abdolmohammadi
Bentley College

C. Richard Baker
Adelphi University

Discussant: Lawrence Kalbers, Loyola Marymount University

9:00 AM-10:15 AM Concurrent Session #6B: Ethics Research and Accounting Students

Moderator: Patrick Kelly, Providence College

Paper #7: Establishing a Standardization Sample for Accounting Students' DIT Scores

Presenters: Richard A Bernardi
Roger Williams University

David F. Bean
Iona College

Discussant: Robert H. Colson, Grant Thornton

Paper #8: It's What's Outside that Counts: Do Extracurricular Experiences Affect Cognitive Moral Development of Undergraduate Accounting Students?

Presenters: Barbara M. Porco
Fordham University

Discussant: John M. Thornton, Washington State University

10:15 AM-10:30 AM Morning Networking Break

10:30 AM-Noon Concurrent Session #7A: Innovation in Ethics Teachings

Moderator: Christine Earley, Bentley College

Paper #9: Ernst & Young and PeopleSoft: An Unfolding Internet-based Ethics Case

Presenter: Richard Lindgren
Graceland University

Discussant: Marilyn Young, Belmont University

Paper #10: Confronting Accounting Students with Ethical Decisions Presented in a Computer Simulation

Presenter: Thomas G. Pearce
Minnesota State University-Moorhead

Discussant: Dawn W. Massey, Fairfield University

10:30 AM-Noon

Concurrent Session #7B: Research Exploring Ethical Orientation and Auditor Behavior

Moderator: James C. Gaa, University of Alberta

Paper #11: The Influence of Management Tone at the Top and the Working Relationship with the Audit Senior on the Acceptance of Dysfunctional Auditor Behavior

Presenters: Wayne Tervo
Murray State University

Marshall Pitman
The University of Texas at San Antonio

Discussant: Erin Moore, Lehigh University

Paper #12: The Effect of Chinese Auditor's Ethical Ideologies on Their Ethical Judgments

Presenters: Ying Han Fan
Curtin University of Technology

Pat Addison
Curtin University of Technology

Discussant: Roselie E. McDevitt, Fairfield University

Noon

Adjournment of Symposium and Thank You

Parveen P. Gupta
Frank L. Magee Distinguished Associate Professor of Accounting and
Director of 11th Annual Ethics Research Symposium

Noon-1:30 PM

Accounting Exemplar Lunch and
Best Ethics Paper Award Presentation