

**MID-ATLANTIC REGIONAL MEETING
OF THE AMERICAN ACCOUNTING ASSOCIATION
MARCH 24 - 26
MEETING PROGRAM**

1:00 p.m. – 7:00 p.m. **REGISTRATION -- FOYER**

THURSDAY, MARCH 24th, CPE PROGRAM

Time	Presenter(s)	Topic
8:30 am-12	John Fleming Loscalzo Associates, P.A CONFERENCE ROOM 401	Financial Reporting Developments: GAAP Hierarchy and the Role of FASB Staff Positions The Increasing Significance of the Emerging Issues Task Force Fair Value vs Historical Costs Measurement Models FASB Statements 150, 151, 152, 153 FIN 46 – New Consolidation Model Overview of COSO’s Internal Control Framework

1:00 - 4:30	John Fleming Loscalzo Associates, P.A CONFERENCE ROOM 401	Recent Developments in Attest Levels of Services: Lessons Learned from Conducting SAS 99 Audits Implications of SSARS 10 on the Performance of Reviews Services AICPA Independence Rule 101-3 Concerning Non-Attest Services PCAOB’s Proposed Ethics and Independence Rules Proposed AICPA Audit Standard – Audit Documentation AICPA Auditing Standards Board Agenda
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1:00 - 4:30	CONFERENCE ROM 402 Janelle Daugherty Microsoft Business Solutions Academic Alliance Stephen Fogg Temple University	The Microsoft Business Solutions Academic Alliance: Using Microsoft Great Plains and Other Microsoft Business Solutions Products in the Classroom This session will cover the advantages of membership in the Microsoft Business Solutions Adademic Alliance and provide attendees with examples of how this software is being used successfully in many accounting programs in universities in the U.S. and other countries. Also covered will be the free training opportunities available to faculty through the Academic Alliance, the annual Covergence Conference, web-based curricular material and the growing number of textbooks available for adoption that utilize Microsoft Great Plains.
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4:00 pm – 8:00 pm Exhibits are Open **SALONS C – D**

WELCOME RECEPTION 6:00 - 8:00 IN THE EXHIBIT HALL

FRIDAY, MARCH 25TH, ACADEMIC PROGRAM

7:00 am – 5:00 pm

REGISTRATION – FOYER

BREAKFAST 7:00-8:00 IN THE EXHIBIT HALL

PLENARY SESSION 8:00-9:30 SALON E

Welcome Messages: -Stephen Fogg, Regional President and Co-Chair of the Program
-Ralph Greenberg, Co-Chair of the Program
-Moshe Porat, Dean, The Fox School of Business, Temple University

Keynote Speaker: Judy Rayburn, Professor of Accounting, Carlson School of Management, University of Minnesota, President-Elect of the American Accounting Association

BREAK 9:30-10:00

SALON C - D

FRIDAY PAPER AND PANEL SESSIONS 10:00-11:45

AUTHORS	SCHOOL	PAPER TITLE	DISCUSSANT
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Session 1: Financial Forecasts (Moderator: Sharad Asthana, Temple University)
CONFERENCE ROOM 401

Andrew Anabilia	Pace Univ.	Determinants of the Accuracy of Management Earning Forecasts	John Sennetti - Nova Southeast
Maria Sanchez & Zaker Zantour	Rider Univ.	Are Financial Analysts'Forecasts of Corporate Earnings Efficient	Santana Mitra - Montclair State
Ron Yang	SUNY Brockport	The Effects of the SEC's Regulation Fair Disclosure on Analyst Forecast Attributes	Sharad Asthana Temple Univ.

Session 2: Auditing and Sarbanes Oxley (Moderator: Jacqueline Perry, West Virginia University)
CONFERENCE ROOM 402

Stephen Rau and Brian Nagle	Duquesne Univ.	Do Investors Believe that the Sarbanes-Oxley CEO/CFO Certification Requirement is an Effective Deterrent?	Ganash Pandit - Adelphi
Ganesh Pandit & Christopher P. Agolia, Cathy Beaudoin	Adelphi	Audit Committee Reports in the Post-Sarbanes-Oxley Act Period	Gopal Krishnan - George Mason

George Tsakumis	Drexel	Documentation Structure on Auditors' Ability to Identify Control Weaknesses: The Moderating Role of Reviewer Experience	Jacqueline Perry West Virginia University
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**Session 3: Information Systems (Moderator: Avinash Arya, Morgan State Univ.)
CONFERENCE ROOM 403**

George Joseph & Asha George	Savannah State	Conceptual Design Modeling and IT-induced Organizational Change	Kevin Dow - Kent State
John Morris & Kevin Dow	Kent State	The Impact of Organizational Slack and Lag Time on Economic Productivity: The Case of ERP	Avinash Arya - Morgan State
Raymond J Elson & Prosper Benard	Valdosta State /Argosy University	An exploratory study on the role of critical success factors in the development and implementation of the data warehouse or data mart	Kevin Dow - Kent State

**Session 4: Taxation (Moderator: Roland Lipka)
CONFERENCE ROOM 404**

Chiaho Chang & James G. S. Yang	Montclair State	Reduced Dividend Tax Versus Investment Interest Deduction	Roland Lipka - Temple University
Donald Williamson	American Univ. Lasalle / U. of Central Florida /	Tax Shelter Penalty Provisions of the American Jobs Creation Act of 2004 A New Approach to Tax Compliance and Enforcement	Sue Stiner - Villanova
Kristen Wentzel & Donna D. Bocek, Richard C. Hartfield	Texas - San Antoino	An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach	Sue Stiner - Villanova

**Session 5: Teaching & Curriculum (Moderator: Margaret Hicks, Howard University)
CONFERENCE ROOM 405**

Harry Howe	SUNY Geneseo	New Jersey Nano-Tech: A Case Designed to Assess Audit Risk Using Simulated Economic, Industry, Management and Firm-specific Information	Dorothy McMullen - Rider
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Cynthia Bolt	The Citadel	Case Studies for Introductory Tax: Integrating Research With Ethics	Dorothy McMullen - Rider
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Session 6: Non profit, IPO and Industry Grouping (Moderator: Mary Anne Gaffney, Temple Univ. CONFERENCE ROOM 406

Charles Pineno & Mark L. Tyree	Shenendoah	Capital Reserves in a Non-Profit Organization: Financial Issues	Mary Anne Gaffney Temple University
Edward Douthette	George Mason	Sophisticated Investors and the Demand for Auditing in the Market for Initial Public Offerings	William Patterson Univ. of NJ
Lianzan Xu & Wei Xu	William Patterson U of NJ	The Role of Book Value and Industry Group	Edward Douthette - George Mason

Session 7: Panels CONFERENCE ROOM 407

Faye Bradwick Cami Nowe Ms. Kelly McIntyre	Indiana Univ. of PA	Panel on Expanding Student Learning and Literacy	USA Today, National Education Manager USA Today, Education Account Manager
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LUNCH AND BUSINESS MEETING 11:45-1:15 SALON E

Stephen Fogg	Temple University	Regional and AAA Business Issues
Sharon Green	Duquesne University	An Invitation to Attend Next Year's Regional Meeting in Pittsburg
Keynote Speaker: John Fleming	Loscalzo Associates	A short summary of recent Developments in Accounting and Auditing (PCOAB Inspections, SEC's disclosure concerns, Fin 46)

FRIDAY SESSIONS 1:15-3:00

Session 1: Bankruptcy and Financial Distress (Moderator: Raghavan Iyengar, University of North Carolina -Durham) CONFERENCE ROOM 401

Andrada Angheliescu & Ben Tai	CSU Fresno	Bankruptcy Prediction in the High-Tech Industries	Phil Buchanan - James Madison University
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John Sennetti & Jei-Fang Leiu	Nova Southeastern	Pension Actuarial Incentives for Earnings Management in Financially Distressed Companies	Raghavan Iyengar - North Carolina - Durham
Troy Janes	SUNY at Buffalo	Accruals, Financial Distress, and Debt Covenants	Phil Buchanan - James Madison University

Session 2: Financial information and Markets (Moderator: Yan Bao, Frostburg State)
CONFERENCE ROOM 402

Karen Nunez	North Carolina State	The Federal Energy Regulatory Commission and Accounting for Derivatives	Carol Cox Leary - George Mason
Kolana Lipka, Heibatollah Sami & J.B. Kim	Temple University and Hong Kong	Portfolio Selection Using Earnings, Cash Flows and Working Capital Information	Carol Cox Leary - George Mason
Alan Styles & Mark Tennyson	U of Charleston	The Accessibility of Financial Reporting of U.S. Municipalities on the Internet	Yan Bao - Frostburg State

Section 3: Panel **CONFERENCE ROOM 403**

Susan Stiner	Villanova University	Tax Educators' Panel
Faye Bradwick	Indiana Univ. of PA	
Joyce Middleton	Frostburg State	
Gail Wright	Albright College	

Session 4: Trust and Social Factors (Moderator: Penelope Sue Greenberg, Widener University)
CONFERENCE ROOM 404

Arthar Murtuza & Wagdy Abdullah	Seton Hall	The Implications of the Compatibility between Corporate Social Responsibility & Islamic Antecedents for Accountability and Governance	Sakthi Mahenthiran - moderator Butler Univ
Penelope Sue Greenberg	Widener University	Building Blocks of Trust	Sakthi Mahenthiran - Butler

Sakthi Mahenthiran & Ben Liu	Butler	The role of trust in managing performance: the case of outlet management in a privatized Asian company	Penelope Sue Greenberg
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Session 5: Teaching and Curriculum (Moderator: David Ryan, Temple University)

CONFERENCE ROOM 405

A. J. Massimini	La Salle	Increasing Achievement in At-Risk Students A Mentoring Program	Dorothy Feldmann - Bentley
Robert Cable & Patricia Healy	Pace	The Key Features of Accounting Internship Programs	Dorothy Feldmann - Bentley
Sharon Bell & John A. Parnell, William "Rick" Crandall	U of North Carolina - Pembroke	The Other Side of the Coin: Overcoming the Detrimental Effects of Small Classes in Management Education	Margaret O'Reilly-Allen - Rider University

Session 6: Internal Control - Systems (Moderator Kristin Wentzel, LaSalle University:)

CONFERENCE ROOM 406

Avinash Arya & Sanjay Gupta	Morgan State /Valdosta State	Internal Control Failure and Employee Embezzlement in Not-fo Profit Sector: Case Study of SanChou College	Kristin Wentzel - LaSalle University
Robert Ballenger	Washington and Lee University	A Comparison of Internal Control Systems for Object-Oriented, Modern, and Traditional Software Development	George Joseph - Butler University
Stephen Fogg	Temple Universit	Sarbanes Oxley Section 404 Reviews: Group Project in an AIS Course	George Joseph - Butler University

Session 7: Panels

CONFERENCE ROOM 407

Don Wygal	Rider University	Teaching and Curriculum Session Panel: The Shared Experiences Committee and Reflecting on What We Teach
Andrew Lewis	KPMG Washington DC Office	

Kent St.Pierre	University of Delaware
Judy Rayburn	University of Minnesota

Linda Malageri	Kennesaw State University	Faculty Leading a Course- Embedded Assurance of Learning Process
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BREAK 3:00-3:30

SALONS C - D

FRIDAY SESSIONS 3:30-5:15

**Session 1: Executive Compensation (Moderator: Steven Balsam, Temple University)
CONFERENCE ROOM 401**

Raghavan Iyengar & Augustine I. Duru	North Carolina - Durham / American U.	The Role of Accounting-Based Executive Compensation in Corporate Capital Structure	David Doran Penn State - Erie
Steve Hall & Beverly Frickel	Nebraska at Kearney	Executive Compensation and Income Smoothing	David Doran Penn State Erie
David Doran	Penn State--Erie	Employee Stock Options and Diluted Earnings Per Share	Steven Balsam Temple University

**Session 2: Accounting History (Moderator:)
CONFERENCE ROOM 402**

Jim McKinney	Howard	Audit Companies: Emergence, Prevalence, and Prominence	Jim Tucker - Widener
Jim Tucker	Widener University	Final Efforts of Kenneth W. Stringer to Develop a Statistical Sampling Plan	Sue Sadowski - Lynchburg

**Session 3: Healthcare and Environmental Issues (Moderator: Christian Wurst)
CONFERENCE ROOM 403**

Louis Stewart	Long Island Univ.	Derivative Financial Instruments Usage among US Nonprofit Healthcare Provider Organizations	Royce Burnett University of Miami
Royce Burnett	Miami	Defining a Place for the Hospital Financial Function in Pollution Control and It's Policy Implications: Survey Results from Florida Hospitals	Louis Stewart Long Island Univ.

Carol Cox Leary	George Mason	The Level of Environmental Liability Disclosure in 10K Reports for Fortune 500 Firms	Christian Wurst Temple University
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Session 4: Managerial Accounting (Moderator: Cindy Bolt, The Citadel)
CONFERENCE ROOM 404

Mary Ellen Oliverio	Pace	A Conceptual Framework for Management Accounting: Is it Time to Revisit This idea?	Elizabeth Haywood- Sullivan - Rider University
Betsy Lin & Zu-Hsu Lee	Montclair State	Managerial Issues and Decision Making for Corporate	
Alex Yen	U of Connecticut	Effects on Investor Judgments from Expanded Disclosures of Non-Financial Intangibles Information	Cindy Bolt - Citadel

Session 5: Teaching & Curriculum (Moderator: Ali Sendaghat, Loyola University)
CONFERENCE ROOM 405

Ali Sedaghat & Langmead Joseph	Loyola	The Development of a Course: Examining Implications of the Financial Reporting Crisis on the Professionalism and Ethical Framework of Corporate Controllershship and Financial Officers	Phil Jacoby - American U
Dorothy Feldmann, Karen Osterheld, & Jay C. Thibodeau	Bentley College	Integrating Corporate Social Responsibility into the Accounting Curriculum	Phil Jacoby - American U
Integrating Corporate Social Responsibility into the Accounting Curriculum	Lasalle	New Linkages: Integrating Managerial Accounting and Fundamentals of Financial Management	Ali Sendaghat - Loyola

Session 6: Panel Discussions **CONFERENCE ROOM 406**

Adolph Neidermeyer	West Virginia University	Developing a Professional Perspective in our Graduates	
John Fleming	Loscalzo Associates		
Phillip Buchanan	James Madison University	Panel on 150 Hour Programs: The Challenges and How to Meet the Challenges	

Joseph Ugras	LaSalle University
Kent St. Pierre	University of Delaware
Phillip Buchanan	George Mason Univ.

Reception 6:00 - 7:30 SALONS C - D

SATURDAY ACADEMIC PROGRAM

SATURDAY SESSIONS 8:15-10:00

**Session 1: Information Valuation (Moderator: Yoshie Sato-Lord, Temple University)
CONFERENCE ROOM 401**

Do-Jin Jung	West Texas A&M	Information Content of the Valuation Allowance for Deferred Tax Assets	Christian Wurst Temple University
Nishi Sinha & Zhen Deng	Boston University	Valuation of Partially-Controlled Investments	Yoshie Sato- Lord - Temple Univ.
Yoshi Saito-Lord	Temple University	The Relevance and Reliability of the Treatment of Intangible Related Activities and the Marginal Value of Operating Cash Flows	Do-Jin Jung - West Texas A&M

**Session 2: Balanced Scorecard, BPM and ABC (Moderator: Robin Sanford, Nova Southeastern U.)
CONFERENCE ROOM 402**

M Elizabeth Haywood & Nathen V. Stuart	Rider Univ./ Univ. of Florida	Mental Accounting and the Balanced Scorecard	Penelope Sue Greenberg - Widener Univ.
Penelope Sue Greenberg	Widener Universi	Is BPM Better Than ABC?	Robin Sanford, Nova Southeastern Univ.
Robin Sanford	Nova Southeastern U	The Link between the Balanced Scorecard and Activity-Based Cost Management	Penelope Sue Greenberg - Widener Univ.

Session 3: Teaching & Curriculum (Moderator: John Walker, Queens College)**CONFERENCE ROOM 403**

Avinash Arya & Sanjay Gupta	Morgan State / Valdosta	Distance Learning Environment and Students' Perceptions of	Don Wygal-Rider University
James Davis & Karen B. McCarron, M. Lynette Smyth	Anderson	Current Approaches to Teaching Introductory Accounting in Two-Year Colleges	John Moore - VSU
Donald Wygal and M. Elizabeth Haywood	Rider	Attracting Students to Accounting: Bringing the Richness of the Profession to Freshmen and Sophomore Students	John Walker - Queens college

Session 4: International Management (Moderator: Alex Yen, University of Connecticut)**CONFERENCE ROOM 404**

Lili-Anne Kihn	U of Vaasa	Determinants of Multinational Managerial Performance Evaluations	Alex Yen - Univ. of Connecticut
P.L. Joshi & Jawgher Al-Mudahki	Bahrain	Management Control Systems in the Corporate Sector In Bahrain: An Empirical Study	

Session 5: Financial Accounting (Moderator: John Fleming, Loscalzo Associates)**CONFERENCE ROOM 405**

Alan Reinstein & Stephen Danese, Gerald H. Lander	Wayne State University/ U. of Florida	Consolidation of Variable Interest Entities: Applying the Provisions of Fin 46 (Revised)	John Fleming, Loscalzo Associates
Ping Zhou	Baruch	Does growth explain the accruals anomaly	Jenny Tucker - Florida
Yijiang Zhao	U of Nebraska - Lincoln	Do staggered boards prevent earnings management	Jayanthi Krishnan Temple

Section 6: Miscellaneous Topics (Moderator: Mary Ellen Oliverio,)**CONFERENCE ROOM 406**

Bin Miao	Nanyang Technological U	Does Street Earnings Correct Conservatism of GAAP Earnings?	Mary Ellen Oliverio - Pace University
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Gerald Miller	College of NJ	The Human Capital Problem in State Governments	Mary Ellen Oliverio - Pace
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BREAK 10:00-10:30 FOYER

SATURDAY SESSIONS 10:30-12:15

7:00 am – 11:30 am FOYER – REGISTRATION

**Session 1: Financial Reporting (Moderator: Stephen Fogg, Temple University)
CONFERENCE ROOM 401**

Buagu Musazi	Virginia State Univ.	Disclosure of Government- Funded R&D: A Discriminant Analysis	
Jenny Tucker	U of Florida	The Dog that Didn't Bark: Reexamination of Market Reaction to Earnings Warnings	Alan Reinstein Wayne State Univ.
Lynn Suberly	Valdosta State	Measuring Market Reaction to Gains Trading by Banks	Yoshi Saito-Lord Temple University

**Session 2: Asian Markets and Public Interest (Moderator: Thomas Oliver, Clarion University)
CONFERENCE ROOM 402**

Shwu Hsing Wu	Argosy University	Comparative Value-Relevance Among Chinese GAAP and International Accounting Standards: An Emerging Capital Market Perspective	Huajing (Lucy) Chen, Temple University
Yan Bao	Frostburg State	Value Relevance of Accounting Information in Asian Stock Markets: What are the driving factors?	
Eddie Burks & Tanya J. Head	Athens State	Initial Listing and Maintenance Requirements of the NYSE AND NASDAQ Stock Exchanges	Thomas Oliver, Clarion University

**Session 3: Ethical and Moral Issues (Moderator: Adolph Neidermeyer, West Virginia University)
CONFERENCE ROOM 403**

Cindy Bolt, Richard Powell	Pepperdine	Ethical Issues in Professional Tax Practice	Ralph Greenberg - Temple Univ
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Nancy Fallon	Albertus Magnus	Ethical Soundness and Impact of the Sarbanes-Oxley Act	Ralph Greenberg - Temple Univ.
Phillip Jacoby	American U	The Moral Development of Professional Accountants	Adolph Neidermeyer West Virginia Univ.

Session 4: Teaching and Curriculum (Moderator: Sharon Green, Duquesne University)
CONFERENCE ROOM 404

Geoff Tickell & Balasinghan Balachaudran, Jayne Godrey, Tiong Kiong Lim	Monash	Accounting and non-accounting majors perceptions of an introductory accounting course	Robert Ballinger - Washington and Lee U
John Moore & John Cunningham, Cheryl E. Mitche n, Venkatapparo Mummulanemi	Virginia State University	An Assessment of Accounting Web Sites: Accounting students' perceptions	Sharon Green Duquesne University
John Walker & Susanne O'Callaghan	Queens College / Pace	Student Perceptions About Team Projects as a Pedagogical Tool in Upper Division Undergraduate Accounting Courses: Indifference Curves	Geoff Tickell - Monash

Session 5: Audit and Earnings Reporting (Moderator: Jagan Krishnan, Temple University)
CONFERENCE ROOM 405

Carol Liu	Buffalo	The influence of audit committee oversight on corporate disclosure quality	Zhongxia Shelly Ye, Temple University
Gopal Krishnana	George Mason	Did Earnings Conservatism Increase For Former Andersen Clients?	Jagan Krishnan Temple Univ.
Barbara Vinciguerra	Penn State	An Examination of Factors Influencing the Decision to Obtain an Accounting Consultation	Ed Douthette - George Mason

STEERING COMMITTEE MEETING 12:30-2:00