

## Program

Note: The CPE Fields of Study curriculum is divided into twenty-three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credits have the Field of Study in red.

**Thursday, April 19, 2007**

9:00 am – 12:00 pm	<b>CPE Workshop:</b> <b>Accounting</b> Accounting Update: A review of recently issued accounting pronouncements including, FASB 157, <i>Fair Value Measurements</i> ; FASB 158, <i>Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans</i> ; FASB 159, <i>The Fair Value Option for Financial Assets and Financial Liabilities</i> ; and FASB Interpretation 48, <i>Accounting for Uncertainty in Income Taxes</i> . Coverage of selected EITFs and FSPs will also be included. <b>Presenter: John Fleming, MBA, CPA, Loscalzo Associates, P.A.</b>
1:00 p.m. – 4:00 p.m.	<b>CPE Workshop:</b> <b>Auditing</b> Auditing Update: A review of the new audit risk assessment standards effective for audits performed for periods beginning after December 15, 2006. These new risk assessment standards make major changes in the audit methodology for private company audits. Coverage will include SASs 103 through 112. <b>Presenter: John Fleming, MBA, CPA, Loscalzo Associates, P.A.</b>
4:00 pm – 7:30 pm	<b>Exhibits Open</b>
6:00 pm – 7:30 pm	<b>Welcome Reception in Exhibit Hall</b> <i>Sponsored by Prentice Hall</i>

**Friday, April 20, 2007**

7:30 am – 8:30 am	<b>Continental Breakfast in Exhibit Area</b> <i>Sponsored by Crowe Chizek and Company LLC</i>
8:30 am – 10:00 am	<b>Session 1: Plenary Session</b> <b>Accounting</b> <i>Introduction and Welcome</i> Ramesh Narasimhan, Montclair State University, Program Chair Brian Nagle, Duquesne University, President, Mid-Atlantic Region

	<p>Kathryn Martell, Associate Dean, School of Business, Montclair State University  Frank Aquilino, Chair, Department of Accounting, Law &amp; Taxation, Montclair State University, Conference Chair</p> <p><b>Panel Session:</b>  <b>Current Trends in the Profession and the Impact on Accounting Education</b>  <b>Panel Members:</b>  Ralph Thomas, Executive Director, New Jersey Society of CPAs  Alan Sobel, Sobel &amp; Company  Gregory Johnson, Grant Thornton International  Melissa Goldkopf, Deloitte &amp; Touche</p> <p>Panelists will discuss and share what practitioners consider as "must-have" elements in curriculums that would better prepare students to be successful and meet the demands and rigors of today's accounting environment. Mr. Thomas will provide guidance on the make up of a 150-hour program from the practitioner's perspective as well as an update on important professional issues such as Sarbanes-Oxley and mobility.</p> <p><b>Closing Remarks:</b>  Nashwa George, Montclair State University, Program Chair</p>
8:30 am – 10:30 am	<p><b>Research Forum Paper Sessions</b></p> <p><i>Do Highly Compensated Participants Influence The Management Of Qualified Pension Plans?</i>  Sharad Asthana, University of Texas-San Antonio</p> <p><i>What Motivates Aggressive Revenue Recognition Practices?</i>  Lianzan Xu, William Paterson University</p> <p><i>The Cash Flow Statement – Problems With Current Rules</i>  Neil Weiss, Montclair State University; James Yang, Montclair State University</p> <p><i>Financial Reporting Transparency &amp; Corporate Governance Standards in the Gulf countries</i>  Wagdy Abdallah, Seton Hall University; Nadeem Firoz, Montclair State University</p> <p><i>Keeping Your Brand Safe-Don't Give Them A Phishing License</i>  John Moore, Virginia State University</p> <p><i>Review of Governance Literature Specific to Latin America</i></p>

	<p>Jean Harris, Penn State University at Harrisburg</p> <p><i>Why Do Donors Give to Inefficient Organizations?</i> Evelyn McDowell, Rider University</p>
<p>10:00 am – 10:30 am</p>	<p><b>Coffee Break in Exhibit Area</b> <i>Sponsored by J.H. Cohn LLP</i></p>
<p>10:30 am – 12:00 noon</p>	<p><b>Session 2: Concurrent Paper &amp; Panel Sessions</b></p> <p><b>2A Financial Accounting and Reporting</b> <b>Accounting</b> <b>Moderator: Brian Nagle, Duquesne University</b></p> <p><i>Earnings Management and Capital Management By Different Types of Banks Before and After SFAS No. 114</i> Fatima Alali, New York Institute of Technology; Bikki Jaggi, Rutgers University</p> <p><i>Earnings Management And Insider Trading Around Seasoned Equity Offerings</i> Loretta Baryeh, Morgan State University; Peter DaDalt, The University of Rhode Island; Varda Yaari, Morgan State University</p> <p><i>On The Strategies to Meet/Beat Expectations Before and After Regulation FD And Sox</i> Jan Williams, University of Baltimore; Huey-Lian Sun, Morgan State University; Varda Yaari, Morgan State University</p> <p><b>2B Financial Accounting and Reporting</b> <b>Accounting</b> <b>Moderator: Araya Debessay, University of Delaware</b></p> <p><i>Corporate Governance, Internal Monitoring And Seasoned Equity Offerings: The Roles Of The Board And The Audit Committee</i> Nana Amoah, Morgan State University; Peter DaDalt, The University of Rhode Island; Alex Tang, Morgan State University; Varda Yaari, Morgan State University</p> <p><i>Overlapping Memberships on Audit and Compensation Committees: Effect on Board Governance and Earnings Quality</i> Nandini Chandar, Drexel University; Xiaochuan Zheng, Drexel University</p> <p><i>Shareholder Rights, Corporate Governance And Earnings Quality: The Influence Of Institutional Investors</i></p>

Wei Jiang, The State University of New York - College at Old Westbury; Asokan Anandarjan, New Jersey Institute of Technology; Fatima Alali, New York Institute of Technology

## **2C Auditing**

**Accounting**

**Moderator: Shifei Chung, Rowan University**

*Market Perceptions of Auditors' Opinions on Firms' Internal Controls: An Intertemporal Analysis of SOX 404*

Li-Chin Jennifer Ho, University of Texas at Arlington; Jeffrey Tsay, University of Texas at Arlington; Frank Wang, University of Texas at Arlington

*The Effect of Audit Quality on Cash Incentive Compensation*

Guy Fernando, Syracuse University; Alex Thevaranjan, Syracuse University

*PCAOB Inspection Process: Is an Objective, Comprehensive Assessment Justified?*

Bernard Newman, Pace University; Mary Ellen Oliverio, Pace University

## **2D International Accounting**

**Accounting**

**Moderator: Mostafa El Shamy, Kuwait University**

*An International Investigation of Conservative Bias and Accounting Practices*

Joan Hollister, State University of New York at New Paltz; Victoria Shoaf, St. John's University

*A Comparison of the Financial Characteristics of Pharmaceutical Firms in the United States and the People's Republic of China*

Christopher Coyne, St. Joseph's University; John Haverty, St. Joseph's University

*The Impact of Culture on Whistleblowing*

Dennis Hwang, Bloomsburg University of Pennsylvania; A. Blair Staley, Bloomsburg University of Pennsylvania; Ying Te Chen, Providence University; Jyh-Shan Lan, Providence University

## **2E Taxes**

**Tax**

**Moderator: Brian Greenstein, Seton Hall University**

	<p><i>Public Support for Excise Tax Policy: A Prospect Theory Perspective</i> Seth Hammer, Towson University</p> <p><i>New Tax Rules On Foreign Tax Credit And Foreign Housing Cost Exclusion</i> James Yang, Montclair State University; Shifei Chung, Rowan University; Beixin Lin, Montclair State University</p> <p><i>Tax Aspects Of U.S. Real Estate Investment By Foreign Investors</i> Agatha Jeffers, Montclair State University; Ikechi Ekeledo, Montclair State University</p> <p><b>2F Panel Session: Roundtable Discussion on Metropolitan, Regionally-Focused Accounting Units</b> <b>Accounting</b> <b>Panel Members:</b> Alan Reinstein, Wayne State University and 2006-2007 President, T &amp; C Section Robert Colson, Grant Thornton LLP Tom Griffith, Ernst &amp; Young Frederic Stiner, Jr., Fairleigh-Dickinson University</p> <p>This roundtable session will discuss how metropolitan, regionally-focused accounting units can develop stronger programs in these challenging times. The session will focus on discussing common objectives facing metropolitan institutions and identifying methods to help their accounting programs thrive in the 21<sup>st</sup> Century.</p>
12 noon – 1:30 pm	<p><b>Luncheon Program &amp; Awards Presentation</b> <b>Accounting</b> <b>Speaker: Ping Yu, Sr. Manager, Internal Audit and Regulatory and Compliance Services (IARCS) Practice, KPMG</b></p> <p><b>Distinguished Paper Award:</b> <i>Analysts' Herding Propensity: Theory and Evidence from Earnings Forecasts</i> Murgie Krishnan, Yeshiva University; Steve Lim, Texas Christian University; Ping Zhou, Lehman Brothers</p> <p><b>Outstanding Doctoral Student Paper: (tie)</b> <i>The Effect of Audit Quality on Cash Incentive Compensation</i> Guy Fernando, Syracuse University</p> <p><i>Fair Disclosure and Investor Asymmetric Awareness in Stock</i></p>

	<p><i>Markets</i> Zhen Liu, Stony Brook University</p> <p><b><i>Luncheon sponsored by John Wiley and Sons, Inc.</i></b></p>
<p>1:30 pm – 3:30 pm</p>	<p><b>Research &amp; Teaching Strategies Forum Paper Sessions</b></p> <p><i>Review of Governance Literature Relevant to Latin America</i> Jean Harris, Penn State University at Harrisburg</p> <p><i>Accounting Education in Turkey</i> Asuman Atik, Marmara University, Turkey</p> <p><i>Teaching Intermediate Accounting Using Real Company's Financial Statements</i> Nashwa George, Montclair State University</p> <p><i>Using a Hands-on Exercise to Teach Cost Accounting Concepts</i> Barbara Vinciguerra, Moravian College</p> <p><i>Teaching Management Accounting Tools Through a Live Case Study</i> Peggy Hughes, Montclair State University</p> <p><i>Stock Option Backdating: The Case of Comverse Technology</i> Nana Amoah, Morgan State University; Jui-Chin Chang, Morgan State University; Huey-Lian Sun Morgan State University</p> <p><i>An Analysis of the Use of Various Instructional Technologies in Accounting Education</i> Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University</p> <p><i>Developing Evaluation Rubrics for Assessment of Decision Making/Critical Thinking, Teamwork, Written Communications, Oral Communications/Presentations, and Professional Behavior</i> Michael Garner, Salisbury State University; Karen Papke-Shields, Salisbury State University; Kathie Wright, Salisbury State University; Gerry DiBartolo, Salisbury State University; Sean Reid, Salisbury State University</p>
<p>1:30 pm – 3:00 pm</p>	<p><b>Session 3: Concurrent Paper &amp; Panel Sessions</b></p> <p><b>3A Financial Accounting and Reporting</b> <b>Accounting</b> <b>Moderator: Jerrell Habegger, Susquehanna University</b></p>

*Does The Stock Market Fully Price the Intangible Investment Component of SGA Expenses? Evidence from the Informationweek500 Firms*

Peter Hostak, University of Massachusetts – Dartmouth; Zhaoyun Shangguan, University of Massachusetts – Dartmouth

*The Changing Nature of Long-Term Investments: Investment-Price Sensitivity in the High Tech Sector*

Zhen Deng, Baruch College, CUNY; Nishi Sinha, Boston University

*A Study of the Reduction in Information Asymmetry in the Mortgage-Backed Securities (MBS) Securitizations Market due to the change from FASB Rule#125 to FASB Rule#140*

Arthur Wharton, Morgan State University

### **3B Financial Accounting and Reporting**

**Accounting**

**Moderator: Loretta Baryeh, Morgan State University**

*A Market Test of Investor Usefulness of Three Accounting Measures of Performance*

Roland Lipka, Temple University; Heibatollah Sami, Lehigh University; Jeong B. Kim, The Hong Kong Polytechnic University

*How Regulation FD Influences Analysts' Forecast Attributes for Restructuring Firms?*

Rong Yang, SUNY – College at Brockport; Beixin Lin, Montclair State University

*The Legal and Ethical Implications of Revenue Recognition --- Before and After 2000*

Robert W. Bing, William Paterson University; Lianzan Xu, William Paterson University

### **3C Financial Accounting and Reporting**

**Accounting**

**Moderator: Jo Ann Pinto, Montclair State University**

*The Effect Of Reputation on Outside Director Turnover*

Sharad Asthana, University of Texas-San Antonio

*Evidence on Board Committee Diversity: Are Women Underrepresented?*

Hong Zhu, Loyola College in Maryland; Kenneth Small, Loyola College in Maryland; Susan Flaherty, Towson University

*Sarbanes-Oxley: Are Audit Committees Up To The Task?*  
Chun-Keung (Stan) Hoi, Rochester Institute of Technology; Ashok Robin, Rochester Institute of Technology; Daniel Tesson, Rochester Institute of Technology

### **3D Accounting, Behavior & Organizations**

#### **Accounting**

**Moderator: Mary Ellen Oliverio, Pace University**

*The Result of Accounting Malfeasance in the Workplace: An Examination of the Costs and Benefits Related to Actively Managing the Organizational Ethical Work Climate*

Mary Ellen O'Grady Harvey, Ramapo College of New Jersey

*Group Decision Making and Leadership: An Experimental Examination in an Executive Compensation Scenario*

Scott Fleming, West Virginia University

*Ethical Decision-Making Differences Between Philippines And United States Students*

Gilda Agacer, Monmouth University; Linda Flaming, Monmouth University; Nancy Uddin, Monmouth University

### **3E Not-for-profit Accounting**

#### **Accounting**

**Moderator: Michael Garner, Salisbury University**

*Accounting For Promises: The Impact of SFAS No. 116 on Charities*  
Patricia Derrick, Salisbury University

*An Empirical Analysis of Charities in Financial Distress*

John M. Trussel, Penn State University at Harrisburg

*Internal Financial Controls in the U.S. Catholic Church*

Robert West, Villanova University; Charles Zech, Villanova University

### **3F Panel Session: Shared Experiences Committee of Teaching & Curriculum Section**

#### **Accounting**

**Panel Members:**

Donald Wygal, Rider University

Joseph Ragan, St. Joseph's University

Bea Sanders, National Director of Faculty Relations, KPMG

Jodi Ryan, Institute of Management Accountants

Alan Reinstein, Wayne State University and 2006-2007 President, T &

	<p>C Section</p> <p>The panel will explore Community Building among faculty and practitioners and engaging with the practice community in teaching and research to add value to accounting programs</p>
<p>3:00 pm – 3:30 pm</p>	<p><b>Coffee Break in Exhibit Area</b>  <b>Sponsored by PricewaterhouseCoopers</b></p>
<p>3:30 pm – 5:00 pm</p>	<p><b>Session 4: Concurrent Paper &amp; Workshop Sessions</b></p> <p><b>4A Financial Accounting and Reporting</b>  Accounting  <b>Moderator: Roland Lipka, Temple University</b></p> <p><i>Analysts' Herding Propensity: Theory and Evidence from Earnings Forecasts</i>  Murgie Krishnan, Yeshiva University; Steve Lim, Texas Christian University; Ping Zhou, Lehman Brothers</p> <p><i>Expected Returns On Pension Assets, Earnings Management, And Resource Allocation Decisions</i>  Sharad Asthana, University of Texas-San Antonio</p> <p><i>Time to Set Materiality Standards</i>  David Vance, Rutgers University-Camden</p> <p><b>4B Financial Accounting and Reporting</b>  Accounting  <b>Moderator: Wing Poon, Montclair State University</b></p> <p><i>The Relationship between Nonfinancial Information and Financial Distress</i>  Salma Ibrahim, Morgan State University</p> <p><i>An Analysis of Determinants of Delisting Among Restructuring Firms</i>  Beixin Lin, Montclair State University; Zu-Hsu Lee, Montclair State University</p> <p><i>An Empirical Study of Companies Assessing Ineffective Internal Control over Financial Reporting as of the Second Fiscal Year-end after the Implementation of Section 404 Requirements of the Sarbanes-Oxley Act</i>  Ganesh M. Pandit, Adelphi University</p> <p><b>4C Managerial Accounting</b>  Accounting</p>

**Moderator: Scott Fleming, West Virginia University**

*Non-linear Indirect Labor Overhead and Implication for Overhead Allocation*

Bea Chiang, The College of New Jersey

*Performance Measurement in Contingency-Based Management Accounting Research*

Lili Kihn, University of Vaasa

*Job Rotation and Performance Measurement*

Markus Maedler, Columbia University

#### **4D International Accounting**

**Accounting**

**Moderator: John Haverty, St. Joseph's University**

*Corporate Governance, Business Group Affiliation, and Firm Performance: Descriptive Evidence from Pakistan*

WaQar Ghani, St. Joseph's University

*Does External Debt Impede on Corporate Governance in Emerging Stock Markets?*

Shirley Hunter, Tufts University

*The Role of Earnings and Book Values under International GAAP in Equity Valuation: The Impact of Non-operating Income, Losses and Accruals - Evidence from the Emerging Capital Market of Jordan*

Mostafa El Shamy, Kuwait University; Mohamed El- Rajabi, Kuwait University; Walid Al Husaini, Kuwait University

#### **4E Criminology, Critical Thinking and Accounting History**

**Accounting**

**Moderator: Irene Douma, Montclair State University**

*Strain, Differential Association, and Coercion: Insights from the Criminology Literature on Causes of Accountant's Misconduct*

James Donegan, Western Connecticut State University ; Michele Ganon, Western Connecticut State University

*Critical Thinking Development in College Programs*

Alan Reinstein, Wayne State University; Gerald Lander, University of South Florida

*Contributions of Joseph Hardcastle to Accounting Theory*

George Romeo, Rowan University; James McKinney, University of

	<p>Maryland</p> <p><b>4F Workshop: Getting Started with Podcasting</b>  <b>Accounting</b>  <b>Presenter: Bill St. John, Clinical Associate Professor, Lally School of Management and Technology, Rensselaer Polytechnic Institute</b></p> <p>Learn how and why iPods and podcasting are being used in top business schools across the country to enhance curriculum, capture students' attention, support their learning, and provide unprecedented opportunities to deliver and access educational content.</p>
6:00 pm – 7:30 pm	<p><b>Reception</b>  <i>Sponsored by Montclair State University</i></p>
7:30 pm – 8:30 pm	<p><b>Ice Cream Social</b>  <i>Sponsored by AAA Teaching &amp; Curriculum Section</i>  <b>Free for T &amp; C Section members; \$10 for non-members or join the Section for \$10 and attend the social for free</b></p>

**Saturday, April 21, 2007**

7:30 am – 9:00 am	<p><b>Breakfast Sponsored by Deloitte &amp; Touche</b>  <b>Accounting</b>  <b>Speaker:</b>          Shyam Sunder, Yale University, 2006 – 2007 President of the American Accounting Association  <i>Norms, Standards and Failures in Accounting and Auditing: Rethinking Practice, Research and Education.</i></p>
9:00 am – 10:30 am	<p><b>Session 5: Concurrent Paper &amp; Panel Sessions</b></p> <p><b>5A Financial Accounting and Reporting</b>  <b>Accounting</b>  <b>Moderator: Peggy Hughes, Montclair State University</b></p> <p><i>The Valuation Effects of Corporate Reporting on Management's Responsibilities for Financial Statements</i>          Samir M. El-Gazzar, Pace University; James M. Fornaro, SUNY-College at Old Westbury</p> <p><i>Antitakeover Protection and Discretionary Cuts in R&amp;D Expenditures</i>          Yijiang Zhao, University of Alaska Fairbanks; Michael Davis, University of Alaska Fairbanks</p>

*Fair Disclosure and Investor Asymmetric Awareness in Stock Markets*

Zhen Liu, Stony Brook University

## **5B Financial Accounting and Reporting**

**Accounting**

**Moderator: Jim DiGabrielle, Montclair State University**

*Estimation of Standard Errors for Heteroscedastic and Cross-Sectionally Correlated Data*

Chung-ki Min, Hankuk University of Foreign Studies, Korea

*Management's Hierarchical Propensity to Meet or Exceed Earnings Thresholds*

Sherry (Fang) Li, Rider University

*Stock Market Valuation of the Tradeoff Between R&D and Advertising Intensities During an Economic Downturn*

Ahmed Ebrahim, State University of New York – New Paltz; Surinder Tikoo, State University of New York – New Paltz

## **5C Auditing**

**Accounting**

**Moderator: Mary Ellen O'Grady Harvey, Ramapo College of New Jersey**

*Auditor Decisions and Auditor Independence: Information Asymmetry and The Actions of a 'Rogue Auditor'*

Paul Barnes, Northeastern University

*Data Mining Techniques For Auditing Attest Function And Fraud Detection*

John Wang, Montclair State University; James Yang, Montclair State University

*Understanding and Avoiding Hazards: Information Technology Risk and the Client-CPA-Attorney Privilege*

Alan Reinstein, Wayne State University; Jack Seward, Jack Seward & Assoc., LLC

## **5D International Accounting**

**Accounting**

**Moderator: Jean Harris, Penn State University at Harrisburg**

*Independent Directors And The Propensity To Smooth Earnings: A Study Of Corporate Governance In China*

Liona Lai, York University, Canada; Henry Tam, York University, Canada

*The Use of Business Balanced Scorecard in China: The Impact of Chinese Cultural and Social Context*

Hossein Nouri, The College of New Jersey; Li Liu, Rutgers University

*Financial Reporting Issues in Fast Growth Economies: China, India and United Arab Emirates*

Gerald Miller, The College of New Jersey; Christopher J. Westington, PricewaterhouseCoopers

### **5E Teaching & Curriculum**

**Accounting**

**Moderator: Behnaz Quigley, Marymount University**

*The MBA, CMA & CPA: Natural Partners For the 150-Hour Requirement*

Lori Fuller, Widener University; Joseph Hargadon, Widener University

*Reserves: Misleading Terminology Returns*

Matthew Calderisi, Fairleigh-Dickinson University; Frederic Stiner, Jr., Fairleigh-Dickinson University

*Earnings Management: The Case of Target*

Nashwa George, Montclair State University

### **5F Panel Session: Tax Educators' Dialogue**

**Accounting**

**Moderators: Ann Servey, Cabrini College, Josh Lange, Cabrini College**

**Panel Members:**

Scott Cairns, Shippensburg University

Susan (Stiner) Garreis, Villanova University (retired)

Josh Lange, Cabrini College

Roland Lipka, Temple University

Dave Ryan, Temple University

Ann Servey, Cabrini College

Don Williamson, American University

Gail Wright, Albright College

Tax Educators Dialogue is an annual networking opportunity for tax faculty. Offered in a roundtable format, the presentation starts with panelists presenting highlights from graduate and undergraduate tax

	<p>courses from several different schools in the region. This highly interactive presentation continues with frank and open commentary and discussions on textbooks, tax research projects, class exercises, software and electronic resources used in tax courses.</p>
<p>10:30 am – 11:00 am</p>	<p><b>Coffee Break</b> <i>Sponsored by Ernst &amp; Young</i></p>
<p>11:00 am – 12:30 pm</p>	<p><b>Session 6: Concurrent Paper &amp; Panel Sessions</b></p> <p><b>6A Financial Accounting and Reporting</b> <i>Accounting</i> <b>Moderator: Picheng Lee, Pace University</b></p> <p><i>Effectiveness of SFAS #144 on the Value Relevance of Accounting Information</i> Wei Xu, William Paterson University; Bikki Jaggi, Rutgers University</p> <p><i>Do Analysts Who Issue Cash Flow Forecasts Predict More Accurate Earnings</i> Choong-Yuel Yoo, Queen’s University, Canada</p> <p><i>Evidence of Presidential Election Cycle in Eps: Do Analysts Incorporate it in Their Forecasts?</i> Sharad Asthana, University of Texas-San Antonio</p> <p><b>6B Corporate Governance and Performance Measurement</b> <i>Accounting</i> <b>Moderator: Michael Dillon, Millersville University</b></p> <p><i>Adjusting Performance Measurement to Public Needs – An Application-Oriented Approach Based on Empirical Research in the Transit Industry</i> Anke Raake, European Business School International University, Germany; Ronald Gleich, European Business School International University, Germany</p> <p><i>The Pursuit of Good Practices of Corporate Governance in Latin America: A Case-Based Model</i> Jean Harris, Penn State University at Harrisburg</p> <p><i>The Determinants of Organizational Innovativeness: The Adoption of GASB 34 in Pennsylvania Local Government</i> Patricia Patrick, Kutztown University</p> <p><b>6C Teaching &amp; Curriculum</b></p>

**Accounting**

**Moderator: Lori Fuller, Widener University**

*Transforming the Accounting Education Value Chain with E-Learning Technologies*

Noah Barsky, Villanova University; Anthony Catanach Jr., Villanova University; C. Andrew Lafond, Philadelphia University

*Challenging Students to Question the Conceptual Foundation of Accounting Standards: A Focus Upon Analytical, Conceptual and Critical Thinking*

Steven Hall, University of Nebraska at Kearney; James Tucker, Widener University

*Organizational Context of Accounting*

Athar Murtuza, Seton Hall University; Wagdy Abdallah, Seton Hall University; Theresa Henry, Seton Hall University; Renee Weiss, Seton Hall University

**6D Taxes**

**Tax**

**Moderator: Larry Lauricella, Montclair State University**

*An Income Tax Explanation for “Irrational” Early Exercises of Exchange-Traded Stock Options: A Note*

Stephen Liedtka, Lehigh University; Nandkumar Nayar, Lehigh University

*Accounting For U.S. Income Tax Uncertainties: A Step Towards Financial Transparency*

Alan Reinstein, Wayne State University; Gerald Lander, University of South Florida

*Investment Interest Expense Deduction and Carryover*

Zu-Hsu Lee, Montclair State University; Beixin Lin, Montclair State University; James Yang, Montclair State University

**6E Panel Session: Adding a Global Dimension to the Accounting Major**

**Accounting**

**Presenter: Ann D. Servey, Coordinator of Accounting Program, Cabrini College**

The focus of this session will be on the design and implementation of a unique experiential learning opportunity for accounting majors. The

	<p>session will provide conference participants with a model for a new course design which incorporates a short-term study abroad experience – a design which provides the accounting students with exposure to another culture while at the same time helping the student gain a greater appreciation for his/her own culture</p> <p><b>6F Panel Session: The Attributes Considered in Employing Executive Level Accounting Personnel</b>  <b>Accounting</b></p> <p><b>Presenters: A. Blair Staley, MBA Program Coordinator  Bloomsburg University of Pennsylvania; Wilmer  Leinbach, Bloomsburg University</b></p> <p>This panel session includes the Chief Financial Officer/Executive Vice President of Sun Bank (retired), who discusses the attributes that are considered by hiring officials in recruiting, retaining, and dismissing executive level accounting personnel. Attributes discussed include (but are not limited to) knowledge, skills, and abilities in accounting and in management, as well as leadership abilities. The session will address the implications for accounting curricula and assurance of learning standards.</p>
12:30 pm – 2:30 pm	<b>Steering Committee Meeting</b>

American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: [www.nasba.org](http://www.nasba.org)

The American Accounting Association program levels offered during the meeting will include basic, intermediate, advanced, overview and update. A number of NASBA Fields of Study will be offered and provided on the CPE verification form, along with CPE credit hours earned. For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.