

INTERNATIONAL PAPERS AND PRESENTATIONS FROM 2008 REGIONAL MEETINGS

Myungsun Kim, SUNY at Buffalo, Regional Meetings Coordinator
[Overall: Papers—49; Panels—4]

Mid-Atlantic Regional, Philadelphia, Pennsylvania (April 24-26, 2008)

Section Coordinator: Obeua Persons, Rider University

Papers - 9; Panels - 1

Panel Session: IFRS and U.S. GAAP: Comparison, Convergence, and Substitution?

Presenter: Obeua S. Persons, Rider University

Paper Sessions:

Who is a Winner in Volatile Markets? Evidence from Chinese Funds

Yi Yao, Nankai University; Rong Yang, SUNY – College at Brockport; and Zhiyuan Liu, Nankai University

Is Accounting Quality Different in economies that are more Bank-based relative to Market-based?

Michael Baird, Dalhousie University

R&D Investment around CEO Turnover

Jing (Crystal) Xu, Boston University

International Diversification, Industrial Diversification, & CEO Salary

Hwei Cheng Wang, Alabama A&M University; Sekhar Anantharaman, Indiana University of Pennsylvania; and Young-I Lou, Nan Hua University

Earnings-Return Association in an Emerging Market: An Empirical Analysis from Abu Dhabi Securities Market

Fatima Alali, California State University Fullerton and Paul Sheldon Foote, California State University

Investing in the Gulf Countries: Global Tax Issues

Wagdy Abdallah, Seton Hall University

Earnings Management and Cultural Values

Kurt A. Desender, Autonomous University of Barcelona; Christian E. Castro, Inter-American Development Bank (IADB)/ Autonomous University of Barcelona; and Sergio A. Escamilla de Leon, Autonomous University of Barcelona

Corporate Governance & Corporate Dividend Policies in Egypt

Sabri El-Segini, University of Sharjah, United Arab Emirates and Omneya Abd-Elsalam, American University in Sharjah, United Arab Emirates

The Impact of Financial Forecasts Regulation and the Effect of Audit Quality on IPO Anomalies: Evidence from Taiwan

Ya-Fang, Wang, National Chung Cheng University

Midwest Regional, Troy, Michigan (March 27-29, 2008)

Section Coordinator: John McGowan, St. Louis University

Papers -7

Forum Paper: *The Impact of the Regulatory Environment on Canadian Corporate Social Responsibility*

Lois S. Mahoney, Eastern Michigan University and Linda Thorne, York University

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- Papers Presented:** *Claims Management in German Plant Manufacturing*
Michael Mueller, International University Schloss Reichartshausen and Ronald Gleich, International University Schloss Reichartshausen
- Board Characteristics and Overvalued Equity: Evidence from Taiwan*
Min-Jeng Shiue, National Taipei University; Chan-Jane Lin, National Taiwan University; and Yi-Pei Liu, National Taipei University
- Business Risk Approach (BRA) versus Risk Model Approach (RMA) Are Cultural values stronger than organizational values? Evidence from Latin American and Anglo Clusters*
José Salas-Avila, University of Talca; Jorge Sanchez, University of Talca; and Elmo Moreno, University of Chile
- Further Evidence on the Effectiveness of Independent Directors: The Case of Taiwan*
Horng-Ching Kuo, National Chengchi University and Su-Fen Chiu, PricewaterhouseCoopers, Taiwan
- Canadian Cross-listed Firms in U.S., Audit Fees and Earnings Quality*
Mohinder Parkash, Oakland University and Rajeev Singhal, Oakland University & Moody's Investors Services
- The Affect Of Financial Reporting On Allocative Efficiency Across Countries*
Michael Baird, Dalhousie University

Northeast Regional, Newport, Rhode Island, (Forthcoming—November 6-8, 2008)

Section Coordinator: Steven R. Fritsche, Howard University

Papers will be listed in a forthcoming *Forum* issue.

Ohio Regional, Dayton, Ohio (April 24-26, 2008)

Section Coordinator: Ron Barniv, Kent State University

Papers - 4; Panels -1

Panel Session: Teaching International Financial Reporting Standards (IFRS)

Rob Larson, University of Dayton

Mark Myring, Ball State University

Tim Sale, University of Cincinnati

Paper Sessions: International Auditing in France

Julian Le Maux, University Paris

Moderator: Jim Cashell, Miami University

Discussant: Heidi Meier, Cleveland State University

The Value Relevance of Segment Information : Traditional Industry vs. Management Approach Disclosures

Sang Kue Lee, Western New England College and Anne Leah Jones, University of Massachusetts-Boston

Moderator: Jim Cashell, Miami University

Discussant: Rini Laksmana, Kent State University

Islamic Banking Sensitivities: Risk, Trust, and Culture

Jeremy Cripps, American University of Kuwait and Ibrahim Qaddoura, Al-Ahli Bank, Kuwait

Moderator: Jim Cashell, Miami University

Discussant: Tom Schultz, Miami University

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The Fleeting Nature of Permanent Reinvestment: Accounting for the Undistributed Earnings of Foreign Subsidiaries

Timothy J. Fogarty, Case Western Reserve University and Thomas D. Schultz, Miami University

Moderator: Jim Cashell, Miami University

Discussant: Rob Larson, University of Dayton

Southeast Regional, Birmingham, Alabama (April 3-5, 2008)

Section Coordinator: Lisa Owens, Clemson University

Papers - 10; Panels - 1

Panel Session: IFRS and IAES Accounting's Coming of Age

Moderators: Robert Darville, Shorter College

Tim Cairney, Georgia Southern University

Paper Sessions:

Moderator: Sheela Bhagat, Rust College

US GAAP and IFRS: How Their Convergence Will Affect Accounting Education in the United States

Donald Kotval, Tennessee State University

International Financial Reporting Standards – An Update on Adoption in the United States

Harold Manasa, Winthrop University

IFRS in the US: An Analysis of the SEC's Reviews of First Time IFRS, 20-F Filings

Cheryl Linthicum, University of Texas, San Antonio and Andrew McLelland, Auburn University

The Financial Reporting Structure in The People's Republic of China

Richard Fern, Eastern Kentucky University

US Tax Gap and Tax havens: Are They Morally Defensible?

Manny Maloo

The Consideration of Multinational Factors in Performance Appraisal Systems

Pamela Church, Rhodes College; Claudia Harris, North Carolina Central University; and Carolyn George, North Carolina Central University

International Diversification, Industrial Diversification and CEO Compensation

Hwei Cheng Wang, Alabama A&M University; Howard Lawrence, The University of Mississippi; and Joseph Balloun, Nova Southeastern University

Internal Control Disclosure and the Quality of Accruals – Evidence from Japan

Masumi Nakashima, Fukushima College; Hiroyasu Yurikusa, University of Hyogo; and David Ziebart, University of Kentucky

Does International Corporate Diversification Improve Share Capitalization and Earnings? An Empirical Perspective

Kingsley Olibe, Kansas State University and Awni Zebda, Texas A&M University – Corpus Christi

Earnings-Return Association in an Emerging Market: An Empirical Analysis from Abu Dhabi Securities Market

Fatima Alali, California State University, Fullerton and Paul Sheldon Foote, California State University, Fullerton

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Southwest Regional, Houston, Texas (March 6-8, 2008)

Section Coordinator: Murphy Smith, Texas A&M University

Papers - 7, Panels—1

Panel Session: Transition from GAAP to IFRS

Session Chair: Roslyn Morris, Texas State University – San Marcos

Panelists: To be determined.

Paper Sessions: International Accounting in China

Session Chair: Treba L. Marsh, Stephen F. Austin State University

Do Partial Government Ownership and International Ownership Continue to Influence Firm Performance in Post WTO China? A Resource Based, Transaction Cost, and Institutional Theory Perspective.

Krist Swimberghe, Northwestern State University and Ying Wang, University of Louisiana at Monroe

China's New Accounting Standards: Significant Movement Towards Convergence with IFRS

Yan Jiang, Nova Southeastern University and Jinsheng Huo, Boyle Engineering Corporation

Does Private-Owned Really Mean Higher Profit: Evidence from Chinese Publicly Listed Companies

Ying Wang, University of Louisiana at Monroe

Earnings Accounting

Session Chair/Discussant: Ralph B. Fritsch, Midwestern State University

Accounting Standards and Earnings Management, Evidence from an Emerging Market

Haiyan Zhou, University of Texas – Pan American; Yan Xiong, CSU - Sacramento State; and Gouranga Ganguli, University of Texas – Pan American

Is the World Ready for Implementation of The European Union Third Directive on Anti-Money Laundering?

Deborah Pavelka, Roosevelt University and Josetta McLaughlin, Roosevelt University

Are Pretax Foreign Earnings Also Managed to Cross the "Red Line"?---A Study of Foreign Earnings Management Using the Empirical Distributional Approach Outlined by Burgstahler and Dichev (1997)

Nancy M. Fan, University of Texas at Arlington

Different Types of Audit Issues

Session Chair/Discussant: Mary Fisher, University of Texas at Tyler

Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence From China

Kun Wang, Texas Southern University; Sewon O, Texas Southern University; and Zahid Iqbal, Texas Southern University

Western Regional, San Francisco, California (May 1-3, 2008)

Section Coordinator: Meihua Koo, University of Nevada, Las Vegas

Papers - 12

Paper Sessions: Is it Time for CPAs to Start Learning Their I-F-R-S?

Donald A. Schwartz, National University

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Cheating on Taxes: A Comparative Study of Opinion in Six Latin American Countries and the USA

Robert W. McGee, Florida International University and Wendy Gelman, Florida International University

Global Warming and Corporate Disclosures: A Comparative Analysis of Companies from the European Union, Japan and Canada

Martin Freedman, Towson University and Bikki Jaggi, Rutgers University-New Brunswick

The joint determination of audit fees, nonaudit fees and earnings management in France

Julien Le Maux, University Paris 1 Sorbonne

Corporate Governance in China: A Step Forward

Yan-Leung Cheung, City University of Hong Kong; Ping Jiang, City University of Hong Kong; Piman Limpaphayom, Sasin Graduate Institute of Business Administration of Chulalongkorn University; and Lu Tong, Chinese Academy of Social Sciences

Corporate Governance and the Timeliness of Financial Reporting: A Comparative Study of Selected EU and Transition Economy Countries

Robert W. McGee, Florida International University and Danielle N. Igoe, Federal Tax Services, KPMG

Towards an Understanding of Bribery in China

Josh Cieslewicz, Doctoral Student, Washington State University

The History of the IASB

Brad E. Crenshaw, Graduate Student, Florida Southern College and Lynn H. Clements, Florida Southern College

An exploratory study of the factors affecting the implementation success of German cost accounting methods

Kip R. Krumwiede, Boise State University; Augustin Suessmair, University of Lueneburg; and Jason MacDonald, Boise State University

A Comparison of Corporate Governance in China and India with the U.S.

Steven M. Mintz, California Polytechnic State University, San Luis Obispo and Sudha Krishnan, California State University, Long Beach

International Diversification, Industrial Diversification and CEO long-term Compensation

Hwei Cheng Wang, Alabama A&M University; Howard Lawrence, The University of Mississippi; and Joseph Balloun, Argosy University Atlanta

Environmental Disclosure Within Legal and Accounting Contexts: An International Perspective

Bjorn N. Jorgensen, Columbia University and Naomi Soderstrom, University of Colorado at Boulder