

**Northeast Regional Meeting  
April 14-16, 2005  
Program**

	Time
<b>THURSDAY</b>	
<a href="#">CPE #1: Ethics and Accounting</a>	1:00 - 5:00
<a href="#">CPE #2: Accounting Advisory Boards</a>	1:00 - 4:00
<a href="#">CPE #3: Adding a Fraud Course to Your Curriculum</a>	1:00 - 4:00
<b>Break</b>	2:45 - 3:15
Exhibits Open	4:00 - 7:30
Registration Open	2:00 - 7:30
Northeast Steering Committee meeting	5:00 - 6:00
<b>Welcome Reception</b> <u>Sponsored by our Exhibitors</u>	6:00 - 7:30
<b>FRIDAY</b>	
Exhibits Open	7:30 - 3:00
Registration Open	7:30 - 5:00
<b>Continental breakfast</b> <u>Sponsored by our Exhibitors</u>	7:30 - 8:30
<b>Plenary session -- ASSUMING INCREASING RESPONSIBILITIES</b> <i>How the accounting profession can augment its resources to assume the increasing responsibilities brought by SOX, SAS 99, and the new PCAOB standards</i>	8:30 - 10:00
Speaker: Dr. Joseph Koletar, CFE Principal, Investigative and Dispute Services Ernst & Young LLP	
<b>Break</b>	10:00 - 10:30
<b>Session #1 -- IS PANEL -- USING "AUDITING ALCHEMY, INC." TO TEACH SOX</b>	10:30 - 12:00
Moderator: Ulric J. (Joe) Gelinias, Jr. Bentley College	
<i>Panelists in this session will describe how instruction related to Section 404 of SOX can be brought into the accounting curriculum in an integrated fashion across two or</i>	

*even more courses; a member of a large public accounting firm will discuss the importance of collaborations between academics and practitioners.*

Paul H. Mihalek, University of Hartford  
David L. Schwarzkopf, Bentley College  
Representative from PriceWaterhouse Coopers

**Session #2 -- T&C -- DEVELOPING CRITICAL SKILLS IN ACCOUNTING STUDENTS**

10:30 - 12:00

Moderator: Irene McCarthy, St. John's University

*Forming Student Groups for an Accounting Project: Concentrating the Free-Rider Effect*

Richard A. Bernardi, Roger Williams University

*Enhancing Critical Thinking and Professional Skills Through the Use of Interviewing Techniques and Simulated Source Documents*

Richard H. Gifford, Geneseo College--SUNY

Harry Howe, Geneseo College--SUNY

*Finding the Relationship between Learning Style and Course Achievement of Undergraduate Students in Selected Accounting Courses*

Joan Cezair, Fayetteville State University

Discussants:

Dawn Massey, Fairfield University

Frederic M. Stiner Jr, Long Island University

Mary Maury, St. John's University

**Session #3 -- ACCOUNTING HISTORY**

10:30 - 12:00

Moderator: Sally Schultz, College at New Paltz--SUNY

*George R. Husband: The Compleat Accounting Educator*

Alan Reinstein, Wayne State University

Gerald Alvin, Wayne State University

*Cost Curves, Standard Costs, and Managerial Control in the Post WWII North East Coast UK Shipbuilding Industry*

Tom Tyson, St. John Fisher College

Discussants:

Ken Coletti, Marist College

Sally Schultz, College at New Paltz--SUNY

**Session #4 -- TAX -- TREATMENT OF SPECIFIC ISSUES**

10:30 - 12:00

Moderator: TBA

*Integrating Foreign Investments into Tax Efficient Portfolios*  
Janie Casello Bouges, University of Massachusetts--Amherst

*Supreme Court Rules on Tax Treatment of Attorneys' Contingent Fees*  
Laura Lee Mannino, St. John's University

*Expenses for Education*  
Cynthia Bolt, The Citadel

Discussants:

TBA

Peg Horan, Wagner College

TBA

**Session #5 -- FAR -- ANALYSTS' FORECASTS**

10:30 - 12:00

Moderator: William DuMond, Metropolitan College of New York

*Analyst Following and Executive Stock Option Grants*  
Minna Yu, Kent University

*The Determinants of Changes in Analysts' Coverage Intensity*  
Feng Chen, Columbia University

*Discretion in Operations and Analysts' Forecasts*  
Andrew A. Anabila, Pace University

Discussants:

Kathleen Weiden, Fairfield University

Nina Dorata, College at Old Westbury--SUNY

Erin Moore, University of Massachusetts

**Session #6 -- FAR -- VALUATION ISSUES**

10:30 - 12:00

Moderator: Ibrahim Badawi, St. John's University

*Industry Group and the Information Content of Book Value*  
Lianzan Xu, William Paterson University of New Jersey

*Effectiveness of ESOs on RD Investments*  
Minna Yu, Kent University

Discussants:

Steven Gill, University of Massachusetts--Amherst

William D. Brown, Jr., Syracuse University

**Session #7 -- AUDIT -- EFFECTS OF SOX**

10:30 - 12:00

Moderator: Steven B. Jarrett, St. Joseph College

*Auditor Fees, Abnormal Fees and Audit Quality Before and After the Sarbanes-Oxley Act*

Rani Hoitash, Suffolk University  
Ariel Markelevich, Long Island University--CW Post Campus  
Charles A. Barragato, Long Island University--CW Post Campus

*Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment*

Thomas C. Omer, University of Illinois--Chicago  
Jean C. Bedard, Northeastern University  
Diana Falsetta, Northeastern University

*Sarbanes-Oxley--Section 404, PCAOB Auditing Standard No. 2 and SEC Internal Control Regulations: Will the Benefits be Worth the Costs?*

Craig A. Latshaw, St. John's University

Discussants:

Don Kent, Brockport College--SUNY  
Adrian Fitzsimons, St. John's University  
Cynthia Krom, Mount Saint Mary's College

**Lunch**

12:00 - 1:30

Sponsored by St. John's University

**Session #8 -- FAR -- FINANCIAL REPORTING**

1:30 - 3:00

Moderator: Patrick Casabona, St. John's University

*The Effects of Financial Statement Restatements on Firms' Financial Reporting Strategies*

Erin Moore, University of Massachusetts

*An Assessment of the Transparency of Comprehensive Income Reporting Practices of U.S. Companies*

Barbara M. Porco, Fordham University

*Determinants of Reporting Nonrecurring Charges Subsequent to Corporate Acquisitions*

Nina T. Dorata, College at Old Westbury--SUNY

Discussants:

John Rossi, Moravian College  
TBA  
Patrick Casabona, St. John's University

**Session #9 -- ARTIFICIAL INTELLIGENCE & EMERGING TECHNOLOGIES/  
INFORMATION SYSTEMS**

1:30 - 3:00

Moderator: Adrian Fitzsimons, St. John's University

*Protecting Client-CPA-Attorney Information in the Electronic Age*

Alan Reinstein, Wayne State University

Jack Seward, Consultant and Digital Forensic Accounting Technologist

*Emerging Technologies and the Future of the Accounting Profession*

Thomas Tribunella, Rochester Institute of Technology

Pam Neely, Rochester Institute of Technology

Heidi Tribunella, University of Rochester

*A Documentation Tool for Sarbanes-Oxley Section 404 Reviews of  
Interorganizational Processes*

Ulric J. Gelinis, Jr., Bentley College

Jane Fedorowicz, Bentley College

Discussants:

TBA

Hilmi Elifoglu, St. John's University

TBA

**Session #10 -- PANEL -- ACCOUNTING PROGRAM LEADERSHIP GROUP**

1:30 - 3:00

*Planning and Documenting Assessment of Accounting Learning*

Joseph Bittner, AICPA

Ron Huefner, University at Buffalo--SUNY

**Session #11 -- INTERNATIONAL -- THE EU ADOPTION OF IFRS**

1:30 - 3:00

Moderator: Sally Schultz, College at New Paltz--SUNY

*The 2005 Transition to IFRS: Implications for the Users of Financial Statements*

Sylwia Gornik-Tomaszewski, St. John's University

*The Transition from US GAAP to IFRS: One Company's Experience*

Barbara Charkey, Keene State College

Linda Hadden, Keene State College

Discussant:

Sally Schultz, College at New Paltz--SUNY

Anne Rich, Quinnipiac University

**Session #12 -- T&C -- CASES THAT ENHANCE COURSE CONTENT**

1:30 - 3:00

Moderator: Gilda Agacer, Monmouth College

*Generic Health Care Hospital: The Road to an Integrated EW/RM System*

Priscilla Burnaby, Bentley College

Susan Hass, Simmons College

Anthony O'Reilley, PricewaterhouseCoopers LLP

Joe Keating, PricewaterhouseCoopers LLP

*HealthSouth Corporation: The First Test of Sarbanes-Oxley*

J. Loring Carlson, Western New England College

John M. Coulter, Western New England College

Thomas J. Vogel, Western New England College

*Playing the Ponies: A Five-Million Dollar Embezzlement Case*

Martha Howe, Bentley College

Charles A. Malgwi, Bentley College

Discussants:

Mahendra Gujarathi, Bentley College

Harold Goedde

Tom Amyot, College of Saint Rose

**Session #13 -- FAR -- ISSUES WITH DEBT AND BANKS**

1:30 - 3:00

Moderator: Janet Phillips, Soouthern Connecticut State University

*The Value Relevance of Non-Banking Earnings: An Accounting Perspective of Diversification in Banks*

Ahmed Ebrahim, University at New Paltz--SUNY

*Managers' Accounting Choices and Stock Price Response Surrounding Bond Rating Downgrades*

Myungsun Kim, University of Buffalo--SUNY

Kareen Brown, University of Buffalo--SUNY

Marie Blouin, University of Buffalo--SUNY

Yu-Shen Chen, University of Buffalo--SUNY

*The Effects of Shelf Registration on Cost of Debt*

Allan Graham, University of Rhode Island

Debra Skaradzinski, Siena College

Pamela Stuerke, University of Rhode Island

Discussant:

Joan Hollister, Marist College

**Session #14 -- TAX -- EFFECTS OF FINANCIAL REPORTING**

1:30 - 3:00

Moderator: Mark Higgins, University of Rhode Island

*The Treatment of Leveraged Leases under Proposed IRC 7701(n)*  
Robert E. Blatz, Central Connecticut State University

*The Valuation of Permanent and Temporary Book-Tax Differences of Firms  
Granting Employee Stock Options*  
Charles A. Barragato, Long Island University-- CW Post Campus  
Kathleen M. Weiden, Fairfield University

*An Experimental Test Of Mental Accounting From A Categorization Perspective:  
Transferring Risk Preferences From Taxes To Investments*  
Diana Falsetta, Northeastern University  
Brad Tuttle, University of South Carolina

Discussants:

Laura Lee Mannino, St. John's University  
Mark Higgins, University of Rhode Island  
TBA

**Session #15 -- ACCOUNTING HISTORY/DIVERSITY**

1:30 - 3:00

Moderator: Tom Boyd, St. John's University

*Bernadine Gines, a New York CPA for fifty years and the first black woman CPA  
in New York State, will share her experience with the profession and her views  
on its future.*

**Break**

3:00 - 3:30

**Session #16 -- ABO -- ETHICS AND BEHAVIOR**

3:30 - 5:00

Moderator: Dennis Bline, Bryant College

*The Growth of Accounting Research in Ethics Journals: A Thirty-Three Year Study*  
Richard Bernardi, Roger Williams University  
David Bean, Iona College

*Ethical Decision Making in the Public Accounting Profession: An Extension of  
Ajzen's Theory of Planned Behavior*  
Howard Buchan, College at Oneonta--SUNY

*Interaction of Locus of Control, Organizational Rewards and Budget Participation  
Level on an Individual's Perceived Dysfunctional Budget Behavior*  
Mary Collins, Le Moyne College

Discussants:

Dennis Bline, Bryant College

David Schwarzkopf, Bentley College  
David Schwarzkopf, Bentley College

**Session #17 -- T&C -- INNOVATIONS IN THE FIRST COURSE IN ACCOUNTING**

3:30 - 5:00

Moderator: Steven B. Jarett, St. Joseph College

*The Effectiveness of a "Bridge" Course in Financial Accounting*

Anne Rich, Quinnipiac University  
Kathleen Simione, Quinnipiac University

*Mandatory First Course in Accounting for Business Students:  
Discerning Perceptual Differences among Acct and Non-Acct Majors*

Charles A. Malgwi, Bentley College

*An Alternative Method to Accounting Mechanics: Leveraging Spreadsheets  
to Simplify Accounting*

Mindell Reiss Nitkin, Simmons College  
Alison Kirby Jones, Boston College

Discussants:

Irene McCarthy, St. John's University  
Ron Huefner, University of Buffalo--SUNY  
TBA

**Session #18 -- FAR -- EFFECTS OF FINANCIAL REPORTING ON ANALYSTS**

3:30 - 5:00

Moderator: Nashwa George, Montclair State University

*The Effect of Corporate Controls on Analysts' Forecast Attributes*

Kaustav Sen, Pace University  
Andrew A. Anabila, Pace University

*Predicting Earnings and Returns for Neglected Firms Using Analysts'  
Forecasts and Realized Earnings for Followed Firms*

Andrew A. Anabila, Pace University

*Implications of the FASB's New Rules for Equity-Based Compensation  
for Financial Analysts and Auditors*

Patrick Casabona, St. John's University  
Vipul Bonsal, St. John's University

Discussant:

Jane Bozewicz, Babson College

**Session #19 -- AUDIT -- EXAMINING THE AUDITOR**

3:30 - 5:00

Moderator: George Kermis, Canisius College

*Independence and Objectivity: A Psychological Perspective*  
Philip F. Jacoby, American University

*Auditors' Self-Perceived Abilities in Conducting Domain Audits*  
Vincent Owoso, Bentley College

*Reported Earnings, Auditor's Opinion and Compensation*  
Atasi Basu, Syracuse University

Discussants:

Francis E. Kearns Jr., Rochester Institute of Technology  
James Heian, Utica College of Syracuse University  
TBA

**Session #20 -- MANAGERIAL ACCOUNTING ISSUES**

3:30 - 5:00

Moderator: TBA

*Personality, Emotionality, and Social Presence: A Structural Equation Model Of Resource Allocation Negotiations*  
Michael Kraten

*Using a Balanced Scorecard in a Lean Organization: The Case of The Wiremold Company*  
Lawrence P. Grasso, Central Connecticut State University

Discussants:

TBA  
Janet Phillips, Southern Connecticut State University

**Session #21 -- INTERNATIONAL -- CORPORATE GOVERNANCE**

3:30 - 5:00

Moderator: TBA

*Corporate Governance and Innovation: Evidence from Taiwan's Electronics Industry*  
Chen-Lung Chin, National Chengchi University, Taiwan  
Yu-Ju Chen, National Yunlin University of Science & Technology, Taiwan  
Gary Kleinman, Kean University  
Picheng Phil Lee, Pace University

*The Effects of the Mexican Corporate Governance Code on the Reliability of Financial Reporting and Quality of Earnings and Components*  
Susan Machuga, Central Connecticut State University  
Karen Teitel, College of the Holy Cross

*Comparison of U.S. and Japanese 401(k) Pension Regulations*

Alireza Daneshfar, University of New Haven  
Robert Wnek, University of New Haven  
Michael Rolleri, University of New Haven  
Mami Akaiski, University of New Haven

Discussants:

Ibrahim Badawi, St. John's University  
TBA  
Gerard A. Lange, St. John's University

**Session #22 -- PUBLIC INTEREST -- EFFECTS OF SOX**

3:30 - 5:00

Moderator: Louis Braiotta, Binghamton--SUNY

*Ethical Soundness and Impact of the Sarbanes-Oxley Act*  
Nancy Fallon, Albertus Magnus College

*Sarbanes-Oxley: Some Unintended Consequences*  
Allan Graham, University of Rhode Island  
Bing-Zuan Lin, University of Rhode Island  
David Michayluk, University of Rhode Island  
Pamela Steurke, University of Rhode Island

*Do Industry Dynamics Cause Variations in Governance Mechanisms?*  
Rhonda L. Ensley, Rensselaer Polytechnic Institute

Discussants:

Stephen A. Kolenda, Hartwick College  
Patrick Kelly, Providence College  
Joan Hollister, Marist College

**Session #23 -- T&C PANEL -- THE NEW CPA EXAM**

5:00 - 6:00

*Do we know how to prepare students for the new CPA exam? Discussion of the expanded coverage, technology, simulations, and other new features.*  
Gregory Johnson, AICPA

**Reception**

6:00 - 7:30

**Ice Cream Social -- open to members of the T&C Section**

7:30 - 8:30

**SATURDAY**

Registration Open

7:30 - 11:30

**Breakfast**

8:00 - 9:30

Speaker: Judy Rayburn, AAA President  
Sponsored by St. John's University

**Session #24 -- ABO -- INFLUENCES ON BEHAVIOR**

9:30 - 10:45

Moderator: Dennis Bline, Bryant College

*An Empirical Investigation of the Determinants of Plagiarism in Accounting Courses*  
C. Richard Baker, Adelphi University

*The Impact of Theory of Planned Behavior on Insider Trading Choice of Accounting/Finance Professionals in the Insurance Industry in U.S.A*

Akwasi Ampofo, Nova Southeastern University  
Judy Ramage, Christian Brothers University  
Bahaudin Mujtaba, Nova Southeastern University  
Frank Cavico, Nova Southeastern University

*The Effect of Firm Size on Public Accountants' Stress, Burnout, and Job Satisfaction*  
John M. Coulter, Western New England College

Discussants:

Dennis Bline, Bryant College  
Linda Flaming, Monmouth College  
Mary Collins, Le Moyne College

**Session #25 -- T&C -- PROGRAM AND STUDENT LEARNING ASSESSMENTS**

9:30 - 10:45

Moderator: Tom Tyson, St. John Fisher College

*Internships: A Survey of AACSB Accredited Accounting Programs*  
Roberta J. Cable, Pace University  
Patricia Healy, Pace University

*A Comparison of Learning Preferences of Students in Advanced Accounting and Other Educational Fields Using the VARK Inventory Instrument*

Lloyd Sage, Governors State University  
Judith Sage, Sage & Sage

*Incorporating a Balanced Scorecard into Assessment of an Accounting and Business Program*

S. Mark Comstock, Missouri Southern State University  
Alex Vernon, Missouri Southern State University  
Brad Kleindl, Missouri Southern State University

Discussants:

Tom Tyson, St. John Fisher College  
Margaret Gagne, Marist College  
Margaret Gagne, Marist College

**Session #26 -- T&C PANEL -- EFFECTIVE TEACHING**

9:30 - 10:45

*Trying to open up talented introverts and encourage more participation?  
This panel session will demonstrate how features found in common on-line systems  
may be used to improve students' participation in class discussions.*

Carol Hartley, Providence College  
Kathryn Jervis, Washington & Lee University  
Patrick Kelly, Providence College

**Session #27 -- INTERNATIONAL**

9:30 - 10:45

Moderator: Joan Hollister, Marist College

*Auditor Perspectives on Confidentiality: A Qualitative Investigation  
Examining the Differences in European Auditors' Opinions*

Don Arnold, The Graduate College of Union University  
Richard Bernardi, Roger Williams University  
Presha Neidermeyer, The Graduate College of Union University

*European Corporate Fraudulent Financial Reporting*

Ibrahim Badawi, St. John's University

Discussant:

Joan Hollister, Marist College

**Session #28 -- AUDIT -- AUDIT QUALITY**

9:30 - 10:45

Moderator: TBA

*The Small Fraud Paradigm: An Examination of Situational Factors That Influence  
Employee Misappropriation of Assets*

Stefanie L. Tate, University of New Hampshire  
Charles W. Bame-Aldred, Washington State University  
Ryan Krebs, Clark Nuber LLC  
Atipol Suwandee, Washington State University

*How the Defects of Current Generally Accepted Accounting Principles Prevent  
Auditing of Amounts in Financial Statements*

Paul Rosenfield

Discussants:

Cynthia Krom, Mount Saint Mary's College  
George Kermis, Canisius College

**Session #29 -- FAR -- RISK**

9:30 - 10:45

Moderator: Stephen Tomczyk, Central Connecticut State University

*A Firm-Specific Measure of Speculative Intensity*

Rani Hoitash, Suffolk University

Murgie Krishnan, CUNY

Srinivasan Sankaraguruswamy, National University, Singapore

*Earnings Riskiness and Residual Income Valuation*

Anne Jones

*Valuation of Partially-Controlled Investments*

Zhen Deng, Baruch College--CUNY

Nishi Sinha, Boston University

Discussants:

Theresa Henry, Seton Hall University

Jane Bozewicz, Babson College

Stephen Tomczyk, Central Connecticut State University

**Session #30 -- ETHICS AND THE AUDIT**

9:30 - 10:45

Moderator: Irene McCarthy, St. John's University

*The Value of an External Audit Revisited*

Bernard Newman, Pace University

Mary Ellen Oliverio, Pace University

*Where Have Auditors Gone Wrong? A Study of SEC Accounting and Auditing Enforcement Releases*

Jill M. D'Aquila, Iona College

Discussants:

Irene McCarthy, St. John's University

Mary Maury, St. John's University

**Session #31 -- T&C PANEL -- THE NEW CPA EXAM**

9:30 - 10:45

*Demonstration of how e-learning simulations can help prepare for the CPA exam and practice.*

John Schatzel, Stonehill College

**Break**

10:45 - 11:15

**Session #32 -- T&C PANEL -- ACCOUNTING ADVISORY BOARDS**

11:15 - 12:30

*Discussion of current practices by accounting departments in developing*

*and using Accounting Advisory Boards as resources for professional interaction and assessment of student learning.*

Tom Tyson, St. John Fisher College  
C. Richard Baker, Adelphi University  
Julia Karcher, University of Louisville

**Session #33 -- TAXATION**

11:15 - 12:30

Moderator: TBA

*Sign-on Bonuses and Cancellation Payments*  
Mark Aquilio, St. John's University

*Tax Reform Primer: A Look-Back at the '86 Tax Reform Act*  
Ben Silliman, Queens College--CUNY

*The Virtually Unknown Tax Burden of the AMT*  
Peg Horan, Wagner College

Discussants:

TBA  
Mark Aquilio, St. John's University  
Robert E. Blatz, Central Connecticut State University

**Session #34 -- T&C -- AUDITING SIMULATION GAME AND ETHICAL ISSUES IN TAX**

11:15 - 12:30

Moderator: Phil Jacoby, American University

*Development, Use of, and Reaction to an Online Audition Simulation Game in an Undergraduate Auditing Class*  
John Schatzel, Stonehill College

*Case Studies for Introductory Accounting: Combining Research With Ethics*  
Cynthia Bolt, The Citadel

*Ethical Issues in Professional Tax Practice*  
Cythia Bolt, The Citadel  
Richard Powell, Pepperdine University

Discussants:

John Coulter, Western New England College  
TBA  
Phil Jacoby, American University

**Session #35 -- FAR -- FUNDAMENTALS**

11:15 - 12:30

Moderator: Theresa Henry, Seton Hall University

*An Empirical Study of Dividend Reduction, Dividend Omission, and Discretionary Accruals: The Big Bath Hypothesis*

Phicheng Phil Lee, Pace University

*Birds of a Feather--Accounting Fundamentals*

Pieter Elgers, University of Massachusetts--Amherst

Susan L. Porter, University of Massachusetts--Amherst

Le (Emily) Xu, University of New Hampshire

*Comparing Cash Flow Variables*

Don Kent, Brockport College--SUNY

Discussants:

Stephen Tomczyk, Central Connecticut State University

Patricia Poli, Fairfield University

Francis E. Kearns Jr., Rochester Institute of Technology

**Session #36 -- FAR -- ISSUES IN DISCLOSURE**

11:15 - 12:30

Moderator: Jane Bozewicz, Babson College

*Market Failure in Corporate Disclosure of Management's Responsibilities for Financial Reporting Prior to the Sarbanes-Oxley Act*

James M. Fornaro, College at Old Westbury--SUNY

Samir M. El-Gazzar, Pace University

*The Extent and Effectiveness of Disclosure on Intangible Investments in Annual Reports*

Zhaoyun Shangguan, University of Massachusetts--Dartmouth

Discussants:

Jane Bozewicz, Babson College

John Rossi, Moravian College

**Session #37 -- INTERNATIONAL**

11:15 - 12:30

Moderator: Don Arnold, The Graduate College of Union University

*Does Innovation Matter to Conference Calls?*

Chen-Lung Chin, National Chengchi University, Taiwan

Phil Picheng Lee, Pace University

Gary Kleinman, Kean University

Hsin-Yi Chi, National Central University, Taiwan

*Dividend Imputation Systems in Industrialized Countries*

Mahendra Gujarathi, Bentley College  
Dorothy Feldmann, Bentley College

Discussants:

Don Arnold, The Graduate College of Union University  
TBA

**Session #38 -- ACCOUNTING HISTORY**

11:15 - 12:30

Moderator: Ken Coletti, Marist College

*Evidence from British 18th Century Farm and Estate Accounting Texts*

John Freear, University of New Hampshire  
Toni Smith, University of New Hampshire

*Small Town Competition in 1798*

Joan Hollister, Marist College  
Sally Schultz, College at New Paltz--SUNY

Discussants:

Ken Coletti, Marist College  
John S. Ribezzo, Community College of Rhode Island

**Session #39 -- T&C PANEL -- STUDENT RESEARCH**

11:15 - 12:30

Moderator: Robert Walsh, Marist College

*Panel discussion of effective methods of teaching research methods in undergraduate classes. Undergraduates will make brief presentations of research papers demonstrating techniques discussed.*

Richard Bernardi, Roger Williams University  
Margaret Gagne, Marist College  
Ariel Markelevich, Long Island University

Student presentations:

*Can the IASB Implement Global Accounting Standards?*

William Coolahan, BS Candidate, Roger Williams University

*Does it Pay to be Ethical?*

Sarah McKinney, BS Candidate, Marist College

*Isn't IT Also An Asset?*

Monique C. Chang, MBA Candidate, Baruch College--CUNY

*The Effect of Sarbanes-Oxley on Information Technology the Implied Requirements*

Joseph M. Galardi, MBA Candidate, Baruch College--CUNY

**Lunch--PhD students**

Speaker: Joe Weintrop, Baruch College--CUNY

Sponsored by Wiley & Sons

12:30 - 2:00