

**Ohio Region Meeting
American Accounting Association
Wyndham Hotel
Dublin, Ohio
May 1 – 3, 2003
PRELIMINARY PROGRAM**

May 1, 2003

14:00 – 19:00 **Registration**

14:00 – 17:30	Philip Cottell <i>Miami University</i> Araya Debessay <i>University of Delaware</i>	"Create a Deep Learning Environment in your Accounting Classes with Problem-Based Learning (PBL) "
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18:00 – 20:00 **OSCPA Sponsored Early Bird Reception**

20:00 – 22:00 **APLG Meeting – OSU Campus**

21:00 – 22:00 **AAA Teaching and Curriculum Section Ice Cream Social**

May 2, 2003

7:00 – 8:15	Breakfast Buffet Research Paper Forum at Tables Authors of selected manuscripts will be available for more intimate discussions during breakfast. Table host authors will entertain questions about their research AND help you develop your own related topic projects.	
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8:30 – 9:45	Jeff Close <i>PricewaterhouseCoopers</i>	Auditing for Management Fraud
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10:00 – 11:15	Clarke Price <i>OSCPA</i>	Current Developments in the Accounting Profession
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11:30 – 12:45	Steve Zeff <i>Rice University</i>	"The Confrontation of International Accounting Standards"
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11:30 – 12:15	Danielle J. Kimmell <i>Cohen & Company</i> Robert Shelton <i>Plante Moran</i> Robert Dean <i>Grant Thornton</i>	Employer Perspectives on Desired Traits in Newly Hired 150 Hour Graduates
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13:00 – 14:15	Lunch Bill Felix, AAA-President-elect Tracey Sutherland, AAA-Executive Director	
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International Accounting Research

14:30 – 15:45	Mike Chatham <i>Akron</i>	Moderator, International Section Liaison
	Jeremy Cripps <i>Heidelberg</i>	"European Accounting Reform: Implementing International Accounting Standards in Bulgaria"
	Pervaiz Alam <i>Kent State</i> Anibal Baez-Diaz <i>Kent State</i>	"The Information Content of Stock Prices and Earnings of Non-U.S. Firms, A Simultaneous Equations Approach"
	Pervaiz Alam <i>Kent State</i>	"Pricing of Earnings Accruals, and Cash Flows of Non-U.S. Firms"

Managerial Accounting Research

14:30 – 15:45	Donna Booker <i>Cincinnati</i>	Moderator, Managerial Section Member
	Keith Jones <i>Eastern Kentucky</i> Clement Chen <i>UM-Flint</i>	"Slack and Performance in Group Participative Budgeting: The Effects of Task Interdependence and Individual and Group Performance Feedback"
	Andrea Drake Stephen Salter <i>Cincinnati</i> Jeff Wong <i>Oregon State</i>	"The Impact of Financial and Non- Financial Feedback and Incentives on Employee Empowerment, Task Motivation and Performance"
	Brian Ballou Norman Godwin <i>Auburn</i> Rebecca Shortridge <i>Ball State</i>	"The Relation Between Firm Value and Workplace Quality"

Pedagogy Workshop

Teaching and Curriculum Section
Presents: ***Ordinary Innovations in
Accounting Education***

	David Dennis <i>Otterbein</i>	Moderator, Teaching and Curriculum Section Liaison
	John P. Walker <i>CUNY Queens</i>	"Student Presentation via Prerecorded Electronic Media: Enhancing Student Discussion"
14:30 – 15:45	Marsha Huber <i>Otterbein</i>	"Personal Experiences with Internal Control: A Student Writing Assignment in Introductory Accounting"
	Kathleen Brennan <i>Ashland</i>	"Increasing Individual and Class Learning Performance by Using Structure, Support and Group Cohesion"
	David Dennis <i>Otterbein</i>	"Historic, Political and Linguistic Context: Two Examples Used in Introductory Financial Accounting"
	Niranjan Chipalkatti <i>Ohio Northern</i>	"Computing a Bank Transparency Index: Providing a Capital Markets Context for the International Accounting Course"

Curriculum Workshop

14:30 – 15:45	Susan Lightle <i>Wright State</i>	Moderator
	Gyan Chandra James Cashell Jan Eighme <i>Miami</i>	"Use of Enron Implosion Related Materials in the Classroom"

Career Workshop

14:30 – 15:45	Nancy Bagranoff <i>Miami</i> David Burns <i>Cincinnati</i>	Consulting Opportunities, Skill Requirements and Getting Started in Consulting
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Auditing & Systems Research

	<i>Al Nagy</i> <i>John Carroll</i>	Moderator, Audit Section Liaison
16:00 – 17:15	Keith Jones <i>Eastern Kentucky</i>	"Auditors' Performance Evaluations: An Analysis of Cognitive Tendencies and the Effects of Time Pressure and Experience in Performance Evaluation"
	John Rossi <i>Moravian</i>	"An Empirical Investigation into Performance and Reporting for Accounting and Auditing Engagements"
	Thomas Calderon <i>Akron</i> Brian Green <i>UM-Dearborn</i>	"Modeling Biometric Access Control for Data Warehouses"

Pedagogy Workshop

		Teaching and Curriculum Section Presents: <i>Teaching Vignettes: Examples of Pretty Good Teaching By Pretty Good Teachers</i>
	David Dennis <i>Otterbein</i>	Moderator, Teaching and Curriculum Section Liaison
	David Kirch, Anne Gabriel, Connie Esmond-Kiger, Ray Stephens <i>Ohio University</i>	"Using BAM in Intermediate Accounting: Emphasizing Business Context, Process and Role"
16:00 – 17:15	David Bukovinsky <i>Wright State</i>	"Putting the A in ABC - Presenting High Level Accounting Concepts to Non-Accounting MBAs"
	Susanne O'Callaghan <i>Pace</i>	"A Puzzle Framework: Structure for the Transition Between Unrelated Topics in Auditing"
	Jeremy Cripps <i>Heidelberg</i>	"Juggling Fiends: Macbeth as a Medium for Conceptualizing How Evidence, Materiality and Risk Impact the Auditor's Report"
	David Burns <i>Cincinnati</i>	"Oh Brother Where Art Thou – Using Sound with Vision in the Auditing Course"
	Thomas Brady Douglas Fink <i>Dayton</i>	"Accounting Jeopardy: Novel Use of a Relational Database"

Curriculum Research

16:00 – 17:15	Robert Dean <i>Grant Thornton</i>	Moderator, Guest host
	David Doran <i>Penn St-Erie</i>	"The Accounting Curriculum and CPA Education Licensure Requirements"
	Nicholas Schroeder Diana Franz <i>Toledo</i>	"150 Hour Requirements: The Decline and Recovery in First Time Candidates"
	Gadis Dillon Mohinder Parkash Sandra Pelfrey <i>Oakland</i>	"Attributes of Accounting Graduates Valued By Recruiters"

Doctoral Student Research Forum

16:00 – 17:15	Kirk Philipich	Moderator, 2002 Program Chair
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Career Workshop

16:00 – 17:15	Jerry Weinstein <i>John Carroll</i>	Moderator
	John Cumming <i>Miami</i>	
	Dan Jensen <i>Ohio State</i>	AAA's Shared Experiences Committee Presents:
	Ray Stephens <i>Ohio University</i> Bill Cenker <i>John Carroll</i>	<i>Faculty After Tenure: Diversifying Your Portfolio</i>

17:30 – 18:45	Reception Cartoon Exchange Bring 30 paper copies of your favorite accounting cartoon. Trade copies as you circulate at the reception and leave with new cartoons to inflict on your students!
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Banquet and Award Dinner
Deloitte & Touche/Ohio AAA Student Manuscript Awards
Invited skits and best classroom stories

19:00 – 21:00

Do you have a true or convincing story about your students, administration or peers? Did a student ever ask you "are we doing anything important in class today?" Did your Department head ever ask you how much more than your salary to offer the new hires? Can you imitate someone in the room? Can you sing "Hang on Sloopy" or know any good accounting jokes? Thursday night the Regional Meeting Coordinating Committee will select the talented or most embarrassing performers to liven up Friday's Banquet. You may nominate your friends (but we will not draft or coerce). See Roland Madison or Brian Green to volunteer or nominate a friend!

May 3, 2003

PricewaterhouseCoopers Sponsored Breakfast Buffet
Research Paper Forum at Tables

7:00 – 8:30

Authors of selected manuscripts will be available for more intimate discussions during breakfast. Table host authors will entertain questions about their research AND help you develop your own related topic projects.

Coordinating Committee Meeting

8:30 – 9:15

Regional Business Meeting

Financial Markets Research

9:30 – 10:45

Ran Barniv
Kent State

Moderator, Financial Accounting and Reporting Section Liaison

Daniel Brickner
Eastern Michigan
Charles Brown
Penn St.-Erie
Mark Myring
Ball State

"Fundamental Analysis: Comparing Firms with Positive Earnings versus Firms With Negative Earnings"

B. Brian Lee
IU-Kokomo

"Earnings Management and Earnings Forecast Dispersion"

Du-Jin Jung
Kentucky

"The Properties of Analysts Earnings Forecasts: A Literature Review"

Robert Larson
Dayton
Karen Brown
SW Missouri

"An Analysis of the Quality of Disclosures for Long Term Contracts"

Teaching and Curriculum Research

Technology and Case Methods

9:30 – 10:45	David Bukovinsky <i>Wright State</i>	Moderator, Teaching and Curriculum Section Co-liaison
	Peter Theuri Leslie Turner <i>Northern Kentucky</i>	"Current Status of Case Usage in Undergraduate Accounting Education"
	Akhilesh Chandra John Cheh Il-Woon Kim <i>Akron</i>	"Technology in Management Accounting Curriculum"
	Jane Baird Robert Zelin <i>Mankato State</i>	"Using Technology-Based Cases in Accounting Courses"

Pedagogy Workshop

9:30 – 10:45	Jeremy Cripps, <i>Heidelberg</i> Tim Fogarty <i>Case Western Reserve</i> Leon Hoshower <i>Ohio University</i>	Uses and Miss-uses of Student Generated Teaching Evaluations
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Teaching and Curriculum Research

Accounting Major Content

9:30 – 10:45	Robert Dean <i>Grant Thornton</i>	Moderator, Guest host
	Keith Jones <i>Eastern Kentucky</i>	Discussant
	Joseph Mauriello <i>Seton Hall</i>	"Changing Accounting Students into Accounting Professionals"
	Neils Dechow Tim Fogarty <i>Case Western Reserve</i>	"Unlearning in the Education of MBA Students: Hidden Tensions in the Development of Managerial Consultants"

Career Workshop

9:30 – 10:45	Cheryl Nelson <i>United Way</i>	Connecting with Community Through Volunteering and Public Service
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Publication Quality/Quantity Research

11:00 – 12:15	John Surdick <i>Xavier</i>	Moderator, 2004 Region President
	Alan Reinstein <i>Wayne State</i> Thomas Calderon <i>Akron</i>	"Examining Accounting Departments' Rankings of the Quality of Accounting Journals"
	Tim Fogarty <i>Case Western Reserve</i>	"Sustained Research Productivity in Accounting: A Study of the Senior Cohort"
	Tim Fogarty <i>2004 Program Chair</i>	"The Balanced Score Card Comes Home: Evaluating Academic Departments with a Multi-Dimensional Instrument"

Teaching and Curriculum Research

Critical Thinking Pedagogies

11:00 – 12:15	David Bukovinsky <i>Wright State</i>	Moderator, Teaching and Curriculum Section Co-Liaison
	Karel Updyke <i>Butler</i>	"A Systematic Approach to Teaching Thinking Skills In Intermediate Accounting: An Illustration Using the Statement of Cash Flows"
	David Kirsh Ray Stephens Christine Kirsh Susanne Freeland <i>Ohio University</i>	"A Problem-Based Delivery System For The First Accounting Course"
	David Dennis <i>Otterbein</i> Susanne O'Callaghan <i>Pace</i> John Walker <i>CUNY-Queens</i>	"Using Daily Journals in Upper Level Accounting Courses to Accomplish Strategic Course Objectives"

Pedagogy Workshop

	Wallace Wood <i>Cincinnati</i>	Moderator
	Robert Faaborg <i>Cincinnati</i>	
	Roland Madison <i>John Carroll</i>	
11:00 – 12:15	Richard Milter <i>Ohio University</i>	How to Teach Ethics to Accountants
	Wallace Wood <i>Cincinnati</i>	
	Arthur Zucker <i>Ohio University</i>	

Curriculum Workshop

11:00 – 12:15	Kevin Stock <i>Brigham Young</i>	"The New CPA Exam - A Discussion and Demonstration of Content and Testing Methodologies"
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Career Workshop

11:00 – 12:15	Tracey Sutherland <i>AAA-Executive Director</i>	Connecting with Professional Development Opportunities
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12:30 – 1:45	Lunch (Meeting Feedback Form for Box Lunch Exchange)
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