

Ohio Region Meeting - American Accounting Association  
 Crowne Plaza Quaker Square Hotel, Akron, Ohio  
 May 6 – 8, 2004

Thursday May 6, 2004

Time	Event /Presenters	Topic	Room Number
2:00 – 7:00 p.m.	REGISTRATION		FOYER
2:00 – 5:45 p.m.	Wood, W. (Cincinnati)	ETHICS WORKSHOP (CPE) Teaching an Accounting Ethics Course	
4:00 – 8:00 p.m.	Various Companies	TEXTBOOK EXHIBIT	
6:00 – 8:00 p.m.	EARLY BIRD RECEPTION Sponsored by OSCP		

Friday May 7, 2004

Time	Event /Presenters	Topic	Room Number
7:00 – 8:00 a.m.	BREAKFAST BUFFET APLG/ACCOUNTING CHAIRS MEETING (7:00 – 9:00 a.m.)		
8:00 – 9:00 a.m.	Clarke Price, Ohio Society of CPAs, Recent Developments in Accounting		Plenary
9:00 – 10:00 a.m.	AINajjar, F. (Michigan - Flint)  Gallagher, M. (Defiance)	INTERNATIONAL <u>Moderator:</u> Brian Hogan (Case)  - <i>Accounting Role in Rebuilding New Iraq</i>  - <i>Improving the Human Condition through Economic Policy</i>	
9:00 – 10:00 a.m.	Harris, J. (Penn State – Harrisburg) Owsen, D. (Long Island - Brooklyn) Jakubowski, S. (Ferris)  Huh, S. (California - San Bernardino) Jakubowski, L., CPA  Jones, K. (E. Kentucky) Chen, C. (Michigan - Flint)	AUDITING <u>Moderator:</u> Al Nagy (John Carroll)  - <i>A Proposal for Extending a Strategic Approach to Audit Oversight</i>  - <i>Single Audits Under the Single Audit Act Amendment of 1996: Where have all the Findings Gone?</i>  - <i>The Effect of Audit Outcomes on Evaluators' Perceptions</i>	
9:00 – 10:00 a.m.	O'Reilly, D. (Xavier)  Tietz, W., Zucca, L. (Kent State)  David Stout (Youngstown) Joseph DaCrema	TECHNOLOGY & EDUCATION <u>Moderator:</u> Jan Eighme (Miami of Ohio)  - <i>A Blog is Born: Blogging in an MBA Financial Accounting Course</i>  - <i>The Use of Wireless Remote Response Systems in Large Introductory Accounting Classes</i>  - <i>Ten Tips for Improving Business Writing</i>	
10:00 – 10:30 a.m.	BREAK		

Time	Event /Presenters	Topic	Room Number
10:30 – 11:30 a.m.	<p>Bayou, M. (Michigan, Dearborn) Reinstein, A. (Wayne State)</p> <p>Cunningham, G. (American University of Beirut) Ahmed, Z. (Texas A &amp; M) Harris, J. (Penn State – Harrisburg)</p> <p>Fleischman, R., Schuele, K. (John Carroll)</p>	<p>PUBLIC INTEREST <u>Moderator:</u> Jim Cashell (Miami of Ohio)</p> <p>- <i>Toward a Comprehensive Structure of Thought on Truth in Accounting</i></p> <p>- <i>Enron: The Case of the Crooked E with Help from the Fallen A</i></p> <p>- <i>Green Accounting: A Primer</i></p>	
10:30 – 11:30 a.m.	<p>Bajor, L. (Bowling Green)</p> <p>Brennan, P. (Minnesota, Mankato)</p>	<p>TAX <u>Moderator:</u> Tom Schultz (Case)</p> <p>- <i>The Change of Corporate Domicile Tax Avoidance and Delaware Holding Companies</i></p> <p>- <i>The Tax Court's Resolution of Hobby Losses: A Review and Score Sheet</i></p>	
10:30 – 11:30 a.m.	<p>Chen, C. (Michigan, Flint) Jones, K. (E. Kentucky) McIntyre, D. (Clemson)</p> <p>Chen, C. (Michigan, Flint) Jones, K. (E. Kentucky) McIntyre, D. (Clemson)</p> <p>Hall, L., Olsavsky, J. (SUNY, Fredonia)</p>	<p>COURSES, PROGRAMS, STUDENTS <u>Moderator:</u> Jerry Weinstein (John Carroll)</p> <p>- <i>Examining Minorities' Perceptions of Accounting</i></p> <p>- <i>Students' Major Selections in Changing Economic Times</i></p> <p>- <i>Are we Short-Changing Accounting Majors?</i></p>	
11:30 – 12:30 p.m.	<p>Previts, G. (Case) Sharp, A. (Spring Hill)</p> <p>Russ, R. (Virginia Commonwealth) Previts, G. (Case) Coffman, E. (Virginia Commonwealth)</p>	<p>HISTORY <u>Moderator:</u> Jeremy Cripps (Heidelberg)</p> <p>- <i>An Analysis of the 1862 Mobile and Ohio Railroad Payroll Records</i></p> <p>- <i>Corporate Governance in the 19<sup>th</sup> Century: Evidence from the Chesapeake and Ohio Canal Company</i></p>	
11:30 – 12:30 p.m.	<p>Peng, X. (Kent State)</p> <p>Wang, L. (Kent State)</p> <p>McDowell, E. (Case)</p>	<p>DOCTORAL STUDENT RESEARCH I <u>Moderator:</u> Tim Fogarty (Case)</p> <p>- <i>Can Book Value Mitigate the Accruals Anomaly and Related Functional Fixation Problem?</i></p> <p>- <i>IT Investments: Value-relevance and Analyst Forecast Accuracy</i></p> <p>- <i>The Use of the Affect Heuristic: Perception of Risk and Benefit, and Investment Decision Making</i></p>	

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11:30 – 12:30 p.m.	Brown, K., Agoglia, C. (Drexel), Sanchez, M. (Rider)  Rossi, J. (Moravian)  Kirch, D. (Ohio U)	<b>SPECIFIC COURSE IDEAS</b> <u>Moderator:</u> Heidi Meier (CSU)  - <i>The Effectiveness of Interactive Professional Learning Experiences as a Pedagogical Tool: Evidence from an Audit Setting</i>  - <i>A Real World Application of Investment Theory</i>  - <i>Greed 101</i>	
12:30 – 2:00 p.m.	LUNCH with Jane Mutchler, AAA President-elect		
2:00 – 3:00 p.m.	Booker, D., Drake, A. (Cincinnati) Schulz, A. (Melbourne)  Romal, J., Kent, D. (SUNY, Brockport)	<b>MANAGERIAL</b> <u>Moderator:</u> Linda Zucca (KSU)  - <i>The Effect of Alternative Cost Information and Compensation Systems on New Product Design and Performance</i>  - <i>Understanding the Accounting Lag in Relation to Implementation of Management Accounting Innovations Following Advanced Manufacturing Technology Innovations</i>	
2:00 – 3:00 p.m.	Peng, X. (Kent State)  Yu, W. (Case)	<b>DOCTORAL STUDENT RESEARCH II</b> <u>Moderator:</u> Kirk Philipich (OSU)  - <i>Nonfinancial Information, Segment Reporting, Industry Competition and Analysts' Forecast Error</i>  - <i>Incremental Value Relevance of Firm-Specific Earnings Quality in Security Valuation</i>	
2:00 – 3:00 p.m.	Mitchem, C., Moore, J. (Virginia State)  Bodnar, G. (Duquesne)	<b>MODERN EDUCATIONAL SKILLS</b> <u>Moderator:</u> Tom Calderon (Akron)  - <i>Computer Skills Self-Efficacy in the AIS Class</i>  - <i>An Internet-Based Consolidation Worksheet Software Applet</i>	
3:00 – 3:30 p.m.	BREAK		
3:30 – 4:30 p.m.	Douglas, P. (Loyola Marymount) HassabElnaby, H. (Toledo) Wier, B. (Virginia Commonwealth)  Madison, R., Lynn, M. (John Carroll)	<b>BUDGETING</b> <u>Moderator:</u> Brian Green (U Mich – Dearborn)  - <i>An Investigation of the Organizational and Behavioral Effects of Corporate and National Culture on Budgeting Systems</i>  - <i>A Closer Look at Budgets on a Roll</i>	
3:30 – 4:30 p.m.	HassabElnaby, H. (Toledo), Said, A. (Toledo) Nowlin, T. (Virginia Commonwealth)  Lee, C. (Louisiana Shreveport) Alam, P. (Kent State)	<b>FINANCIAL I</b> <u>Moderator:</u> Garen Markarian (Case) <u>Discussant:</u> Reed Roig (Case)  - <i>The Relative and Incremental Information Content of Accounting Earnings versus the Cash Recovery Rate</i>  - <i>Stock Option Measures and the Stock Repurchase Decision</i>	

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3:30 – 4:30 p.m.	Ranganathan, K., Hutchinson, J., Lewis, J. (Angelo State)  Saunders, G., Luchs, C., Smith, W. (Marshall)	FACULTY ISSUES <u>Moderator:</u> Gyan Chandra (Miami of Ohio)  - <i>The Teacher Retirement System: How Well Do Participants Know Plan Provisions?</i>  - <i>Descriptive and Prescriptive Faculty Perceptions of the Importance of Service in Awarding Promotion and Tenure</i>	
5:00 – 6:00 p.m.	RECEPTION		
6:00 – 8:30 p.m.	BANQUET and AWARDS Deloitte/Ohio AAA Student Manuscript Awards		

## Saturday May 8, 2004

Time	Event /Presenters	Topic	Room Number
7:00 – 8:30 a.m.	BREAKFAST BUFFET COORDINATING COMMITTEE MEETING		
8:30 – 9:00 a.m.	REGIONAL BUSINESS MEETING		
9:00 – 10:00 a.m.	<u>Moderator:</u> David Dennis (Otterbein) Marsha Huber, Larry Cox  <u>Panelists:</u> Mark Asman (BGSU) Jeremy Cripps (Heidelberg) David Kirch (Ohio U) Susanne O'Callaghan (Pace) Ray Stephens (Ohio U) John Walker (CUNY Queens)	PANEL  INNOVATIONS IN ACCOUNTING EDUCATION  Examples of thoughtful ways to improve and enhance the quality of accounting education at each of the following levels: Instructional, Course Content, Curriculum, and Program Management.	
9:00 – 10:00 a.m.	Arora, A., (Wisconsin, Whitewater) Alam, P. (Kent State)  Barniv, R., (Kent State) Hathorn, J. (Metropolitan State – Denver)	FINANCIAL II <u>Moderator:</u> Stephen Jakubowski (Ferris)  - <i>Performance Incentive Plans and the Role of Earnings Persistence</i>  - <i>Extending the Returns-Earnings Relationship Over Longer Measurements Intervals</i>	
9:00 – 10:00 a.m.	<u>Moderator:</u> David Bukovinsky (Wright)  <u>Panelists:</u> Tim Fogarty (Case) Susan Lightle (Wright)	PANEL  TEACHING AFTER SARBANES-OXLEY  Students are bringing ever more sophisticated devices to the classroom. This panel will discuss the issues and share solutions and policies.	
10:00 – 10:15 a.m.	BREAK		FOYER
10:15 – 11:15 a.m.	<u>Moderator:</u> Jerry Weinstein (John Carroll)  <u>Panelists:</u> David Bukovinsky (Wright) Marilynn Leathart (John Carroll)	PANEL  TAKING BACK THE CLASSROOM  The Shared Experience Committee has developed an initiative to address the compromises many of us have made in the way we teach. Our panel will discuss how to regain standards.	

Time	Event /Presenters	Topic	Room Number
10:15 – 11:15 a.m.	<u>Moderator:</u> Gyan Chandra (Miami of Ohio)	PANEL  OUTSOURCING AND EDUCATION  The purpose of this panel is to examine how offshoring of economic activities is impacting the job prospects for business school graduates in the U.S. and how business schools can prepare their graduates to meet the challenge through changes in the curriculum.	
11:15 – 12:15 p.m.	<u>Moderator:</u> David Bukovinsky (Wright)	PANEL  TEACHING THE NON-ACCOUNTING STUDENT  This panel will discuss the needs of groups who will never make a journal entry but need to understand accounting.	
11:15 – 12:15 p.m.	<u>Moderator:</u> Robert Larson (Dayton)  <u>Panelists:</u> Ran Barniv (Kent State) Michael Chatham (Akron)	PANEL  INTERNATIONAL ACCOUNTING AND FINANCIAL DEVELOPMENTS	
12:15 – 1:30 p.m.	LUNCH (Meeting Feedback Form, Box Lunch, Informal Exchange)		

Program subject to change