

**2006 Ohio Region Meeting – American Accounting Association
Cleveland Eastside Marriott Hotel, 26300 Harvard Road
Cleveland, Ohio
May 4-6, 2006**

Thursday, May 4th

Time	Event/Presenters/Topics
2:30 p.m. - 5:30 p.m.	Pre-Meeting Educational Workshop (CPE) Marsha Huber, David Dennis , Otterbein College: “Using L. Dee Fink’s Approach to Achieve Significant Learning” This workshop is intended for any instructor, including very experienced ones, who in spite of their best efforts cannot achieve significant improvements in the students’ acquisition and understanding of the substance of the course.
4:00 p.m. - 8:00 p.m.	Exhibits Open
6:00 p.m. - 8:00 p.m.	Reception

Friday, May 5th

Time	Event/Presenters/Topics
7:00 a.m. - 8:30 a.m.	APLG Meeting
7:30 a.m. - 8:30 a.m.	Breakfast
7:30 a.m. - 5:00 p.m.	Exhibitors
9:00 a.m. - 10:15 a.m.	Stella Fearnley (UK Oversight Board), Mark H. Taylor (SEC Academic Fellow), Garrett L. Stauffer (Senior Partner – PricewaterhouseCoopers) Plenary Session #1: “The Impact of Recent Legislation on The Regulation of the Accountancy Profession – US and International”
10:15 a.m. - 10:30 a.m.	B R E A K

<p>10:30 a.m. - 11:45 a.m.</p>	<p>Teaching, Education, and Curriculum</p> <p><i>An Applied-Learning Approach to Teaching Fraud Detection: A Case of Academic Partnering with IRS Criminal Investigation Through the Adrian Project</i>, Daniel R. Brickner (Eastern Michigan University) and Stephen J. Moore (Internal Revenue Service)</p> <p><i>A Quasi-Experimental Study Investigating Varied Uses of a Wireless Classroom Response System in an Introductory Accounting Classroom</i>, Wendy Tietz (Kent State University) and Linda Zucca (Kent State University)</p> <p><i>Teaching Auditing Students About Internal Controls from an Internal Audit Perspective</i>, Susanne O’Callaghan (Pace University), John P. Walker (Queens College – CUNY), and Raymond J. Elson (Valdosta State University)</p> <p><i>**Gender in The New Age of Accounting Education: An Analysis of Contributions to A Cost Accounting Discussion Board</i>, Paul M. Goldwater (University of Central Florida) and Timothy J. Fogarty (Case Western Reserve University)</p> <p>Moderator: Janet S. Greenlee (University Dayton)</p>
<p>10:30 a.m. - 11:45 a.m.</p>	<p>Follow up to Plenary Session I</p> <p><i>The Impact of Recent Legislation on The Regulation of The Accountancy Profession – US and International</i></p>
<p>10:30 a.m. - 11:45 a.m.</p>	<p>Panel Session</p> <p><i>Ideas for Teaching AIS and Audit Courses</i>, James D. Cashell (Miami University) and Jan E. Eighme (Miami University)</p>
<p>Noon - 1:15 p.m.</p>	<p style="text-align: center;">Luncheon and Guest Speaker</p>
<p>1:20 p.m. - 2:10 p.m.</p>	<p>Market Studies</p> <p><i>Information on Mutual Fund Investor Decision-Making</i>, Timothy J. Fogarty (Case Western Reserve University)</p> <p><i>The Declining January Effect? An Examination of Monthly Market Returns for Firms Trading on NYSE, AMEX and NASDAQ</i>, Kathryn E. Easterday (Doctoral Student, University of Cincinnati), Praydot K. Sen (University of Cincinnati), and Jens A. Stephan (University of Cincinnati)</p> <p>Moderator: Alan Reinstein (Wayne State University)</p>

*** Due to time and space considerations, these papers will not be presented. If you would like copies of these paper(s) please feel free to contact the author(s).*

<p>1:20 p.m. - 2:10 p.m.</p>	<p>Sarbanes-Oxley</p> <p><i>Was Section 404 of the Sarbanes-Oxley Act of 2002 Necessary? Evidence from Accelerated Filers</i>, John J. Morris (Doctoral Student, Kent State University)</p> <p><i>The Quality of Corporate Disclosures Before and After the Sarbanes-Oxley Act: The Case of Long-Term Contract Accounting</i>, Robert K. Larson (University of Dayton) and Karen L. Brown (Missouri State University)</p> <p>Moderator: Mohamed E. Bayou (University of Michigan-Dearborn)</p>
<p>1:20 p.m. - 2:10 p.m.</p>	<p>Market Studies</p> <p><i>Accruals Quality and the Relevance of Operating Cash Flow Components</i>, Paul Polinski (Case Western Reserve University)</p> <p><i>Human Capital Investment: Does it Increase Corporate Value?</i>, Chih-Hsien Liao (Doctoral Student, Case Western Reserve University), Songtao Mo (Doctoral Student, Case Western Reserve University), and Julia Grant (Case Western Reserve University)</p> <p>Moderator: Jayne Fuglister (Cleveland State University)</p>
<p>2:30 p.m. - 3:20 p.m.</p>	<p>J. Clarke Price, President & CEO, Ohio Society of CPAs</p> <p>Plenary Session #2: “Ohio Accounting Update”</p>
<p>3:30 p.m. - 4:20 p.m.</p>	<p>Teaching, Education, and Curriculum</p> <p><i>Bewildered but Better Informed: A Qualitative Study of the Changing Attitudes of Accountants and Regulators to the Introduction of International Financial Reporting Standards (IFRS) in the UK</i>, Stella Fearnley (University of Portsmouth Business School), Annette Gillies (University of Portsmouth Business School), Tony Hines (University of Portsmouth Business School), and Caroline Willett (University of Portsmouth Business School)</p> <p><i>Using a Multimedia Experiential Learning and Multidisciplinary Approach to Teach Graduate Level Accounting Communications: Student Perceptions</i>, John P. Walker (Queens College – CUNY) and Susanne O’Callaghan (Pace University)</p> <p><i>**Tax Avoidance, Evasion, and Fraud: A Case Study (Is ignorance an excuse or stupidity a defense?)</i>, Dan Arno (Le Moyne College), Dennis Gaffney (Cleveland State University), and Maureen Smith-Gaffney (SUNY Institute of Technology)</p> <p>Moderator: Robert K. Larson (University of Dayton)</p>

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<p>3:30 p.m. - 4:20 p.m.</p>	<p>Earnings</p> <p><i>Earnings Management and Stock Options</i>, Chuo-Hsuan Lee (Louisiana State University in Shreveport) and Pervaiz Alam (Kent State University)</p> <p><i>Value Relevance of Impairment Losses</i>, Ran Barniv (Kent State University) and Linda J. Zucca (Kent State University)</p> <p>Moderator: Richard K. Fleischman (John Carroll University)</p>
<p>3:30 p.m. - 4:20 p.m.</p>	<p>Fraud</p> <p><i>HealthSouth: What Went Wrong?</i> John D. Rossi (Moravian College)</p> <p><i>Who, What, and How: An Analysis of Fraud in Nonprofit Entities</i>, Janet S. Greenlee (University Dayton), Mary Fischer (University of Texas at Tyler), Elizabeth Keating (Harvard University), and Teresa Gordon (University of Idaho)</p> <p><i>**Inside Agency: The Rise and Fall of Nortel</i>, Timothy J. Fogarty (Case Western Reserve University), Michel Maguan (Concordia University), Garen Markarian (Concordia University), and Serge Bohjadian(Matrox)</p> <p>Moderator: Paul Polinski (Case Western Reserve University)</p>
<p>4:30 p.m. - 5:20 p.m.</p>	<p>Audit Procedures</p> <p><i>Plain Paper Statements: Maintaining the Expectations GAP</i>, Brian Patrick Green (University of Michigan-Dearborn), Alan Reinstein (Wayne State University), and Cathleen L. Miller (Saginaw Valley State University)</p> <p><i>Auditors' Performance Evaluations: An Experimental Analysis of the Effects of Initial Impressions and Task-Specific Experience on Information Later Recalled</i>, Keith T. Jones (Illinois State University), Steven Hunt (Western Illinois University), and Clement C. Chen (University of Michigan – Flint)</p> <p><i>**Sustaining the Audit: An Examination of Public Accounting Firms Efforts to Capture the Next Generation of Environmental Reporting</i>, Janet Mobus (University of Washington – Tacoma) and Timothy J. Fogarty (Case Western Reserve University)</p> <p>Moderator: John Rossi (Moravian College)</p>

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4:30 p.m. - 5:20 p.m.	<p>Management Performance</p> <p><i>Accounting for Fuzzy Lean Manufacturing Systems</i>, Mohamed E. Bayou (University of Michigan-Dearborn)</p> <p><i>Efficient Contracting and Discretionary Accruals: Are Managers Rewarded (punished) for Performance (Opportunistic) Based Discretionary Accounting Choices?</i> Tony Holder (Doctoral Student, University of Cincinnati)</p> <p>Moderator: Amal A. Said (University of Toledo)</p>
4:30 p.m. - 5:20 p.m.	<p>Panel Session</p> <p><i>SOX/404 Issues Panel</i>, Richard Dietrich (Ohio State University), Ray Stephens (Ohio State University), Kazi Islam (PricewaterhouseCoopers), Doug Papp (Protiviti), David Dennis (Otterbein College)</p> <p>Moderator: David Pearson (Case Western Reserve University)</p>
6:00 p.m. - 8:00 pm	Reception, Dinner, and Awards

Saturday, May 6th

Time	Event/Presenters/Topics
7:00 a.m. - 8:30 a.m.	Coordinating Committee Meeting and Planning
7:00 a.m. - 8:30 a.m.	Breakfast
8:30 a.m. - 9:15 a.m.	Business Meeting
9:15 a.m. - 10:30 a.m.	<p>History of Accounting</p> <p><i>What Is The Purpose of Accounting: Economic Decision Making, Capitalist Accountability, or Disciplinarity? Three Views of The Carron Company Archives, 1759-C, 1850</i>, Robert A. Bryer (University of Warwick), Richard K. Fleischman (John Carroll University), and Richard H. Macve (London School of Economics)</p> <p><i>Thinking Beyond the Black Box: Sterling as an Economist Shows Accountants the Way toward Relevance</i>, Chester H. Brearey (Doctoral Student, Case Western Reserve University) and Khalid R. Al-Adeem (Doctoral Student, Case Western Reserve University)</p> <p><i>Double Entry Bookkeeping in the Ligurian Tradition the Account Books of the Treasury of the City of Genoa during the Fourteenth Century</i>, Alvaro Martinelli (Appalachian State University)</p> <p>Moderator: David Dennis (Otterbein College)</p>

<p>9:15 a.m. - 10: 30 a.m.</p>	<p>Publishing in Accounting Journals</p> <p><i>Editorial Boards: An analysis of Critical and Mainstream Academic Accounting Journals</i>, Saad A. Alkazemi (Doctoral Student, Case Western Reserve University), Timothy J. Fogarty (Case Western Reserve University)</p> <p><i>Reasons Research Papers are Rejected at Accounting Education Journals</i>, David E. Stout (Youngstown State University), James R. Rebele (Robert Morris University), and Thomas P. Howard (University of Missouri)</p> <p><i>Blessed are The Gatekeepers: A Longitudinal Study of The Editorial Boards of The Accounting Review</i>, Timothy J. Fogarty (Case Western Reserve University)</p> <p>Moderator: Keith T. Jones (Illinois State University)</p>
<p>9:15 a.m. - 10: 30 a.m.</p>	<p>Panel Session</p> <p><i>Approaches to Teaching International Accounting</i>, Timothy J. Sale (University of Cincinnati), Rob Larson (University of Dayton), and Jayne Fuglister (Cleveland State University)</p>
<p>10:30 a.m. - 10:45 a.m.</p>	<p style="text-align: center;">B R E A K</p>
<p>11:00 a.m. - 12:15 p.m.</p>	<p>Teaching, Education, and Curriculum</p> <p><i>Weary Grows the Head That Wears The Crown: Departmental Leadership in Accounting</i>, Jack M. Ruhl, Western Michigan University and Timothy J. Fogarty (Case Western Reserve University)</p> <p><i>On the Audit Procedures for XBRL Financial Statement Instances</i>, Kuo-Hua Chou (National Pingtung Institute of Commerce, Taiwan)</p> <p><i>SPUDS – A Computer-assisted Interactive Project for use in Intermediate Accounting Courses</i>, Mark H. Bezik (Idaho State University), Ken Smith (Idaho State University), and Kevin Parker (Idaho State University)</p> <p><i>**Perceptions of Accountancy Chairs About Ethics Education</i>, Roland L. Madison (John Carroll University) and Jacqueline Schmidt (John Carroll University)</p> <p><i>**Preparing for the CPA Examination Using a “Real-World” Inventory Pricing System</i>, Maureen H. Smith-Gaffney (SUNY Institute of Technology), Dennis J. Gaffney (Cleveland State University) and Bonnie M. Moe (University of Illinois at Springfield)</p> <p>Moderator: Saad A. Alkazemi (Doctoral Student, Case Western Reserve University)</p>

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<p>11:00 a.m. - 12:15 p.m.</p>	<p>Market Studies</p> <p><i>Analyst Forecast Revision and Market Price Discovery Following Accounting Restatement</i>, Ran Barniv (Kent State University) and Jian Cao (Doctoral Student, Kent State University)</p> <p><i>Market Valuations and the Usefulness of Information of Biotechnology Firms</i>, Karin K. Petruska (Doctoral Student, Kent State University)</p> <p><i>New Economy or Irrational Exuberance: An Empirical Study of Market Valuation Surrounding the Dot-Com Bubble of the 1990s</i>, John J. Morris (Doctoral Student, Kent State University) and Pervaiz Alam (Kent State University)</p> <p>Moderator: Tom Schultz (Case Western Reserve University)</p>
<p>11:00 a.m. - 12:15 p.m.</p>	<p>Management Performance</p> <p><i>Enterprise Resources Planning & Non-Financial Performance Incentives: The Joint Impact on Corporate Performance</i>, Benson Wier (Virginia Commonwealth University), James Hunton (Bentley College), and Hassan R. HassabElnaby (University of Toledo)</p> <p><i>The Structure of Compensation and Earnings Management</i>, Amal A. Said (University of Toledo)</p> <p><i>The Effect of Technical Default Cost on Discretionary Accounting Decisions</i>, Hassan R. HassabElnaby (The University of Toledo), Michael Mosebach (University of Arkansas), and Scott Whisenant (Massachusetts Institute of Technology)</p> <p>Moderator: Roland L. Madison (John Carroll University)</p>
<p>12:15 p.m. - 1:30 p.m.</p>	<p style="text-align: center;">Lunch</p>