

2007 Ohio AAA Meeting – Final Program (5/4/07)

May 10 to 12 (Thursday through Saturday)

Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit have the Field of Study listed after the session title.

Thursday – May 10, 2007:

Thursday – 2:00 PM to 7:30 PM

Registration Open

Thursday - 12:30 PM to 4:30 PM

Afternoon CPE Session

PLAZA 1

Creating and Assessing Significant Learning in the Classroom [CPE-Accounting]
Presented by Marsha M. Huber and David K. Dennis, both at Otterbein College

Learn how to improve student learning in your accounting classes by adapting the six dimensions of interactive learning outlined by L. Dee Fink in Creating Significant Learning Experiences. In this interactive workshop, you will be equipped with the knowledge and tools to be able to redesign your accounting courses to ensure that significant learning is taking place in your classroom. You will also learn how to match assessment techniques to your learning goals. This seminar addresses AACSB Standard 15's mission to advance the level of student learning.

Thursday - 4:45 PM to 6:00 PM

Afternoon CPE Session

PLAZA 1

Getting Started with PodCasting: A Hands-on Workshop [CPE-Accounting]
Presented by William C. St. John Jr., Rensselaer Polytechnic Institute

Learn how and why iPods and podcasting are being used in top business schools across the country to enhance curriculum, capture students' attention, support their learning, and provide unprecedented opportunities to deliver and access educational content. Learn how to create your own podcast with professional results. Learn about the simple workflows, the equipment you will need, and how to get started – as well as strategies to publish your content.

Thursday - 4:00PM to 8:00 PM

Exhibits Open

THE OVAL

Thursday - 6:00PM to 8:00 PM

Early Bird Welcome Reception

THE OVAL

Generously Sponsored by the Ohio Society of CPAs

Friday - 10:10 AM to 11:50 AM - Concurrent Session C (Continued)

Audit Committees Oversight Responsibilities Post Sarbanes-Oxley Act

Hassan HassabElnaby, University of Toledo

Amal Said, University of Toledo

Glenn Wolfe, University of Toledo

Discussant: Brian P. Green, University of Michigan - Dearborn

Auditors Moving From Guidance to Requirements: Arriving at the Risk Standards

Alan Reinstein, Wayne State University (MI)

Brian P. Green, University of Michigan - Dearborn

Discussant: James Cashell, Miami University

Should Auditor Change Research Disaggregate Client-Initiated and Auditor-Initiated Separations?

Thomas G. Calderon, University of Akron

Emeka Ofobike, University of Akron

Discussant: Susan Lightle, Wright State University

Friday - 10:10 AM to 11:50 AM

PLAZA 6

Concurrent Session D – Financial Accounting & Capital Markets Research [CPE - Accounting]

Moderator: Pete Poznanski, Cleveland State University

CEO Risk-Related Incentives and Income Smoothing

Julia Grant, Case Western Reserve University

Garen Markarian, Instituto Empresa

Antonio Parbonetti, University of Padova

Discussant: Pete Poznanski, Cleveland State University

Corporate Citizenship, Financial Performance, and Earnings Management

Indrarini Laksmana, Kent State University

Ya-wen Yang, University of Miami

Discussant: Julia Grant, Case Western Reserve University

Managerial Opportunism and Earnings Surprise: An Investigation of Insider Trading and Perceived Market Valuation Divergence

Wen Yu, Case Western Reserve University

Discussant: John J. Morris, Kent State University

Earnings Management Following Implementation of Enterprise Resource Planning Systems

John J. Morris, Kent State University

Discussant: Julia Grant, Case Western Reserve University

Friday - Noon to 1:30

Lunch

PLAZA 1 to 3

Greetings: Timothy J. Fogarty, Ohio AAA President, Case Western Reserve University
Speaker: Gary Previts, Case Western Reserve University,
President-Elect, American Accounting Association
“Update on Developments at the AAA” [CPE - Accounting]

Friday - 1:40 PM to 2:55 PM

PLAZA 4

Plenary Session #2 – Editor’s Panel [CPE - Accounting]

Greetings: Roland Madison, John Carroll University
Moderator: Timothy J. Fogarty, Case Western Reserve University
Panelists: Kathy Williams, Institute Of Management Accountants (IMA),
Editor of *Strategic Finance & Management Accounting Quarterly*
James Rebele, Robert Morris University (PA),
Editor of *Journal of Accounting Education*
Peter Woodlock, Youngtown State University,
Editor of *Catalyst*
Timothy J. Fogarty, Case Western Reserve University,
Associate Editor of *Issues in Accounting Education*
Dennis Bline, Bryant College (RI),
Editor of *Global Perspectives on Accounting Education*

Friday - 1:40 PM to 2:55 PM

PLAZA 6

Concurrent Session E: International Financial Accounting Research [CPE - Accounting]

Moderator: Tom Schultz, Miami University

The Effect of Corporate Governance and Transparency on Analyst Following and Valuation: Evidence by Legal Origins in Emerging Markets

Ran Barniv, Kent State University

Minna Yu, Ball State University

Discussant: Robert K. Larson, University of Dayton

Ex-Dividend-Day Price Behavior: An International Analysis

Piman Limpaphayom, Chulalongkorn University, Thailand

J. Thomas Connelly, Chulalongkorn University, Thailand

Larry Gorman, California Polytechnic State University

Discussant: Tom Schultz, Miami University

Analyst Activity, Forecast Accuracy and Investors’ Demand for Information

Ran Barniv, Kent State University

Discussant: Amal Said, University of Toledo

Friday - 1:40 PM to 2:55 PM

PLAZA 5

Concurrent Session F: Financial Accounting Research: R&D and Segment Reporting
[CPE - Accounting]

Moderator: Tom Brady, University of Dayton

Research and Development Expenditures, Uncertainty, and Cost of Capital

Pervaiz Alam, Kent State University

Min Liu, Kent State University

Discussant: Larry Parker, Case Western University

An Empirical Analysis of the Relationship between Board of Directors Characteristics and Research and Development Investment Behavior

Chih-Hsien Liao, Case Western University

Julia Grant, Case Western Reserve University

Discussant: Hassan HassabElnaby, University of Toledo

The Value-Relevance of SFAS 131 Quarterly Segment Disclosures

Bruce K. Behn, The University of Tennessee

Nancy B. Nichols, James Madison University (VA)

Donna L. Street, University of Dayton

Discussant: Larry Parker, Case Western University

Friday - 2:55 PM to 3:10 PM

Break

THE OVAL

Friday – 3:10 PM to 4:25 PM

PLAZA 5

Concurrent Session H: Ethics and Communication in Accounting Education [CPE - Accounting]

➔ All Papers Were Finalists for Best Conference Teaching and Curriculum Paper Award

Moderator: Barry Arlinghaus, Miami University

Assessing the Ethical Behavior of Accounting and Business Majors

Thomas G. Calderon, University of Akron

Akhilesh Chandra, University of Akron

Mark Welfley, University of Akron

Discussant: Wallace Wood, University of Cincinnati

Teaching Business Ethics: A Quandary for Accounting Professors

Gary B. Frank, University of Akron

Emeka Ofobike, University of Akron

Suzanne Gradisher, University of Akron

Discussant: Roland Madison, John Carroll University

Adding a Communications Module to an MBA Managerial Accounting Class

David E. Stout, Youngstown State University

Joseph J. DaCrema, Villanova University (PA)

Discussant: Wallace Wood, University of Cincinnati

Friday – 3:10 PM to 4:25 PM

[CPE - Accounting]

PLAZA 4

Panel G: Success Strategies for Metropolitan, Regionally-Focused Accounting Programs

Moderator: Alan Reinstein, Wayne State University (MI)

Panelists: Alan Reinstein, Wayne State University (MI)

Bill N. Schwartz, DeVry University (NJ)

Kristine G. Devine, Partner, Deloitte & Touche (Columbus, OH)

Friday – 3:10 PM to 4:25 PM [CPE - Accounting] PLAZA 6
Concurrent Session I: A Potpourri - Taxes & Capital Markets, Nonprofits, and CEO Pay
Moderator: J. Timothy Sale, University of Cincinnati

Dividend Taxation Changes and the Return on Common Stock: The Canadian and U.S.
Experience during 1980-2005
Gulraze Wakil, Kent State University
Discussant: Tom Schultz, Miami University

Head or Heart: Program Efficiency and Reciprocity as Antecedents of Donations
Timothy J. Fogarty, Case Western Reserve University
Evelyn A. McDowell, Rider University (NJ)
Discussant: Sandra Richtermeyer, Xavier University

The Determination of CEO Compensation
Deborah Ballard, Dickinson State University (ND)
Discussant: Timothy J. Fogarty, Case Western Reserve University

Friday - 4:25 PM to 4:40 PM Break THE OVAL

Friday - 4:40 PM to 5:30 PM PLAZA 5
Plenary Session #3: "Accounting Regulation in Ohio" [CPE – Regulatory Ethics]
Moderator: Ray G. Stephens, Past Chair & Current Member of Ohio Accountancy Board
Panelists: Ray G. Stephens, Past Chair & Current Member of Ohio Accountancy Board
Faith Littig, Senior Investigator, Ohio Board of Accountancy
Laura Hay, VP-Finance, OSCP & former staff liaison to its Professional
Ethics Committee

Friday - 4:40 PM to 5:30 PM HONORS 1
Concurrent Session J: Issues in Managerial Accounting Education [CPE - Accounting]
Moderator: Kris Parsons, Ashland University
Holistic Variance Analysis
Elizabeth T. Cole, James Madison University (VA)
Cathy Claiborne, Texas Southern University
Discussant: David Bukovinsky, Wright State University

Methods and Strategies for Approaching Cases in Managerial Accounting
Gulraze Wakil, Kent State University
Discussant: David Bukovinsky, Wright State University

Friday - 4:40 PM to 5:30 PM PLAZA 6
Concurrent Session K: Professional Accounting Topics [CPE - Accounting]
Moderator: Clayton Hock, Miami University

Accounting for the Purchase of Life Settlement Contracts
Alan Reinstein, Wayne State University (MI)
Cathleen L. Miller, Wayne State University (MI)

Discussant: Sandra Richtermeyer, Xavier University

Specialization in the Accounting Profession: A Model for Constructive Recognition
Timothy J. Fogarty, Case Western Reserve University
Brian Hogan, Case Western Reserve University
Larry Parker, Case Western Reserve University
Discussant: Sandra Richtermeyer, Xavier University

Friday - 4:40 PM to 5:30 PM PLAZA 4
Panel L: Does the Political Party Controlling Congress & the Presidency Impact our Tax Laws?
[CPE – Taxes]
Moderator: Mark P. Altieri, Kent State University
Panelists: Mark P. Altieri, Kent State University
Linda Zucca, Kent State University
Gerald Apple, University of Akron

Friday - 6:00 PM to 8:00 PM **Reception, Dinner, & Awards** PLAZA 1 to 3

Saturday – May 12, 2007:

Saturday – 7:00 AM to 11:30 AM Registration Open

Saturday - 7:00 AM to 8:30 AM Ohio AAA Coordinating
Committee Meeting BOARDROOM

Saturday - 7:45 AM to 9:15 AM Breakfast THE OVAL

Saturday - 8:30 AM to 9:00 AM General Business Meeting THE OVAL

Saturday - 9:15 AM to 10:30 AM PLAZA 3
Special Presentation M: Designing and Grading Ethics Assignment in Accounting Courses
[CPE – Behavioral Ethics]
Presented by: Wallace Wood, University of Cincinnati

Saturday - 9:15 AM to 10:30 AM PLAZA 6
Concurrent Session N: The Changing Accounting Education Environment [CPE - Accounting]
Moderator: John Surdick, Xavier University

Recruiting (and Retaining) the Best and the Brightest: One University's Experience
Linda J. Zucca, Kent State University
Donald McFall, Kent State University
Discussant: Jerry Weinstein, John Carroll University

The Number of Graduates from U.S. Accounting Doctoral Programs: The Association with Faculty Attributes and Institutional Reputation

Karin A. Petruska, Kent State University

Pervaiz Alam, Kent State University

Michael A. Pearson, Kent State University

Discussant: Dennis Gaffney, Cleveland State University

Accounting Department Chairs' Perceptions of Communication in the Accounting and Business Curriculum

Jacqueline J. Schmidt, John Carroll University

Roland L. Madison, John Carroll University

Discussant: Dennis Gaffney, Cleveland State University

Saturday - 9:15 AM to 10:30 AM

PLAZA 5

Concurrent Session O: Accounting Information Systems and Financial Accounting Issues

Moderator: Michael Meyer, Ohio University

Diffusion of Sophisticated Access Controls in Financial Systems: The Case of Biometrics

Thomas G. Calderon, University of Akron

Sharon Kimmell, University of Akron

Discussant: Mark J. Myring, Ball State University (IN)

Does High Compensation Necessarily be Harmful? From the View of Board Independence, Capability and Information Transparency

Hsiang-tsai (Alan) Chiang, Feng Chia University, Taiwan

Li-jen He, National Chengchi University, Taiwan

Discussant: Min Liu, Kent State University

The Impact of International Variation in Corporate Governance on Capital Structure

Mark J. Myring, Ball State University (IN)

Chris Luchs, Ball State University (IN)

Omar Benkato, Ball State University (IN)

Discussant: Michael Meyer, Ohio University

Saturday - 9:15 AM to 10:30 AM

PLAZA 4

Concurrent Session P: Past and Future Directions of Accounting Research [CPE - Accounting]

Moderator: Connie Esmond-Kiger, Ohio University

The Context and Content of Accounting Research over Time: Developing a Framework

Frank Badua, McNeese State University

Gary John Previts, Case Western University

Miklos Vasarhelyi, Rutgers State University (NJ)

Discussant: Janet Greenlee, University of Dayton

The Once and Future Accounting Research: A Longitudinal Study of What is Interesting
Timothy J. Fogarty, Case Western Reserve University
Discussant: Robert (Zeke) Sarikas, Ohio University

Why Accounting Does Not Matter Like It Once Did: Valuation Difficulties and
Autonomous Speculation on Wall Street
Timothy J. Fogarty, Case Western Reserve University
Abdulmalik Al-Hogail, Al Faisaliah Group - Riyadh, Saudi Arabia
Discussant: Ray G. Stephens, Ohio University

Saturday – 10:30 AM to 10:45 AM

Break

THE OVAL

Saturday – 10:45 AM to Noon

PLAZA 5

Concurrent Session R: Changes in Accounting Students & Actg Education [CPE - Accounting]
Moderator: Robert Russ, Northern Kentucky University

The Gendered Nature of Achievement: Not the Grade, but How You Got It
Timothy J. Fogarty, Case Western Reserve University
Katherine Richmann, Case Western Reserve University
Discussant: Robert Russ, Northern Kentucky University

What Students do when not in Class: Inside the Hidden World of Student Behavior and
Student Choice

Timothy J. Fogarty, Case Western Reserve University
Discussant: Tom Brady, University of Dayton

Damage Awards for Personal Injuries: A Teaching Case
Dennis Gaffney, Cleveland State University
Maureen H. Smith-Gaffney, State University of NY – Institute of Technology
Richard O. Davis, Susquehanna University (PA)
Richard P. Weber, Michigan State University
Discussant: Marsha M. Huber, Otterbein College

Saturday – 10:45 AM to Noon

PLAZA 4

Special Presentation T: Techniques in Teaching Online Accounting Courses –
Experience and Demonstration Using the Latest Presentation Software, Publisher Web
Site Resources, and Computer Technology. [CPE - Accounting]
Presented by: Norman Meonske, Kent State University

Saturday – 10:45 AM to Noon

PLAZA 6

Panel Q: Today's Accounting Doctoral Students: The Process and Shared Experiences

[CPE - Accounting]

Moderator: Saad Alkazemi, Case Western Reserve University

Panelists: Pervaiz Alam, Kent State University
William Bentz, The Ohio State University
Julia Grant, Case Western Reserve University
Wallace Wood, University of Cincinnati

Saturday – 10:45 AM to Noon

PLAZA 3

Concurrent Session S: The Changing Audit Environment [CPE – Auditing]

Moderator: Jan Eighme, Miami University

Social Capital in Arthur Andersen: The Impact of Organizational Destruction

R. Drew Sellers, Case Western Reserve University

Larry Parker, Case Western Reserve University

Discussant: David K. Dennis, Otterbein College

Analysis and Prediction of Material Weakness Companies under Section 404 of the Sarbanes-Oxley Act

John J. Cheh, University of Akron

Il-woon Kim, University of Akron

Discussant: Emeka Ofobike, University of Akron

Applying the General Partnership Contract: A Theoretical Explanation Challenging the Concept of Independence

Khalid Rasheed Al-Adeem, Case Western Reserve University

Discussant: John J. Cheh, University of Akron

Saturday – Noon to 1:30 PM

Lunch – Light Deli Buffet

THE OVAL

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