

## 2009 Ohio AAA Regional Meeting: May 7<sup>th</sup> – 9<sup>th</sup>

The Lodge & Conference Center  
4888 North Broadway (State Route 534)  
Geneva, Ohio 44041  
(866) 806-8066

Host Schools: **Youngstown State University & Otterbein College**

Adjacent to Geneva State Park, The Lodge & Conference Center at Geneva

<http://www.thelodgeatgeneva.com/>

offers breathtaking views of Lake Erie and the kind of relaxing getaway that is all too often hard to find. Nearly two dozen wineries reside in the area surrounding the beautiful Geneva State Park Lodge on Lake Erie

[http://www.thelodgeatgeneva.com/Destination\\_LocalAttractions\\_Wineries.aspx](http://www.thelodgeatgeneva.com/Destination_LocalAttractions_Wineries.aspx)

giving guests the perfect opportunity to explore Ohio's Wine Country 20 area wineries/vineyards,

<http://www.visitashtabulacounty.com/cgi-bin/accvb.pl>

and Ashtabula County's 16 covered bridges--Guided or Drive Yourself Tours of the Great Covered Bridges of Ashtabula County, see:

<http://www.coveredbridgefestival.org/bridges.htm>

**This year's Ohio Regional Meeting is special for another reason: we will be celebrating the 50<sup>th</sup> anniversary of the founding of the region.** So, participate in this year's meeting by submitting a paper or an essay, or by proposing a panel, workshop, tutorial, case or a CPE session. Participate in an interactive way and as a facilitator by being a reviewer, session moderator, and discussant.

Find out why the Ohio Region has the highest rate of participation of any AAA group. Collegiality, inclusiveness, and a genuine interest in faculty development, and constructive exchange of ideas may be part of it. A willingness to entertain new ideas and challenge old ones may be another part of it. Attend and you will find a level of interest and energy that may surprise you!

**Special Sessions Planned** (as of November 12, 2008—**subject to change**):

- *Innovative Approach to Teaching Introductory Accounting* (Kevin Stocks and colleagues, Brigham Young University)

- *Proposed Changes to the Uniform CPA Exam* (representatives from the AICPA Examinations Division; session moderator: Ray Stephens, Ohio University)
- *International Accounting Standards: Three Different Perspectives* (representatives from: public accounting (KPMG), regulatory (SEC), and professional (AICPA) groups; session moderator: Tim Monahan, Villanova University)
- *The Role of Research in Business Schools* (Presentation and discussion of AACSB whitepaper, (tentatively) chaired by Joe Alutto, Executive Provost, Ohio State University)
- *Perspectives on the State of the Accounting Academy and Discussion of the AAA Commons Project* (Sue Haka, President, American Accounting Association)
- *Panel Session: Productivity in Accounting Research* (session moderator: David Dennis, Otterbein College)

## CALL FOR SUBMISSIONS

### Papers, Educational Cases, and Essay Submissions

We are soliciting submission of papers, educational cases, and essays in any topical area of accounting. Papers may be theoretical, practice-oriented, or pedagogical. Educational cases may cover any area of accounting. All submissions will be sent out for “blind referee review.” Completed submissions should be received in electronic form no later than **Sunday, March 1, 2009; earlier submissions are strongly encouraged**. Notification of acceptance will be sent no later than **Sunday, March 15, 2009**.

Paper and essay presentations will be scheduled for **Friday, May 8** and **Saturday May 9**. The top four cases submitted for review will be selected for a special case competition presentation **Thursday evening, May 7<sup>th</sup>**. (See additional information below.)

Submissions should be sent via email (Word or pdf format) to David Dennis, Otterbein College ([ddennis@otterbein.edu](mailto:ddennis@otterbein.edu)). Do not include a cover page or any author identification in the document you submit. However, your e-mail should contain the following for each author:

Name(s)  
 Position/Title  
 Affiliation  
 Complete mailing address  
 Office telephone number  
 E-mail address

Also, be sure in your email to indicate the contact author for your submission. To facilitate the review process, please specify from the list below the topic area covered by your manuscript:

- Accounting, Behavior and Organizations
- Accounting History/Culture

- Artificial Intelligence/Emerging Technologies
- Auditing
- Financial Accounting and Reporting
- Gender Issues in Accounting
- Government and Nonprofit
- Accounting Information Systems (AIS)
- International Accounting
- Management Accounting
- Personal Financial Planning
- Public Interest
- Taxation
- Teaching, Learning and Curriculum (TLC)
- Two-Year College
- Other (Please specify)

The Ohio Regional Meeting has a long and proud history of providing a forum for the exchange of teaching and curriculum-related ideas and for the critical examination of both theory-based and empirical research in accounting and accounting-related disciplines. Thus, the program chairs for this year's meeting are particularly interested in receiving provocative papers covering themes such as the following:

- Why exams are a waste of time.
- Why accounting research provides little value to stakeholders.
- You teach, but your students don't learn
- Significant Learning (for example L. Dee Fink hierarchy)
- Concept Knowledge and Deep Understanding
- Mastery Learning, Metacognitive Learning
- Accounting as a tool to address the critical issues of humankind
- Suggestions for conducting productive research in accounting
- New curricula and new courses: what should they look like?
- Accountants & accounting as civilization infrastructure
- Beyond the FASB and beyond IFRS: What should financial information really convey?
- Application of Design Science to the development of accounting applications
- Helping the "research faculty" of our schools to commit themselves to development (as in "research and development")
- Alternatives to neoclassical economics as guides for accounting research (for example Transaction Cost Economics, New Institutional Economics, and Property Rights Theory)
- The moral implications of accounting thought and practice
- Effective teaching perspectives
- Life-long learning: who are we kidding?
- Projects, cases, papers, presentations and special assignments for undergraduate accounting
- Why is "mainstream" accounting research not used in the practice of accounting?
- Examples from the podium: effective teaching/learning practices

- Use, of podcasts, streaming video, and other media technology in the teaching of accounting
- Unique, esoteric, or complex accounting required by certain transaction/organizations
- Essay format on “issues of the day” for example, principles vs. rules, objectivity vs. subjectivity, intractable problems and challenges, accounting frames
- Ways to change scientific/research debate in accounting research
- Alternative financial statements: concept & example
- Future models of the audit function, the audit profession
- Continuous accounting, auditing, and reporting
- The role of accounting in decapitalization
- Alternative valuation mechanisms
- Numeristic and Scientific dominance of accounting research
- Cultural infusion of transcendental accounting values
- **Additional suggestions: if you have an area not represented, tell us--we will post it!**

Abstracts of papers and essays presented at the meeting will be published in the meeting proceedings volume, with permission of the author(s). Papers submitted for presentation at the Ohio Regional meeting may also have been submitted to the AAA National meeting, but should not have been published elsewhere before the Ohio meeting.

## Panel Sessions, CPE Sessions, and Workshop Proposals

**CPE sessions** will be scheduled for **Thursday, May 7**. Panel sessions and workshops will be scheduled for **Friday, May 8** and **Saturday May 9**.

Proposals for panel sessions, CPE sessions, or workshops should be sent to Ray Shaffer, Youngstown State University ([rjshaffer@ysu.edu](mailto:rjshaffer@ysu.edu)). Please include in your proposal a statement as to the goals of your proposed session, and a listing of participants (if applicable). If you have a preference as to the day for your proposed session (i.e., Thursday, Friday, or Saturday), please let us know; we'll try to accommodate your request. Please provide us with an estimate of time needed for your session (50 minutes, etc.).

## AWARDS/COMPETITIONS

### Student Manuscript Submissions and Competition

As in the past, the region will sponsor an undergraduate and masters student manuscript competition. Information regarding this year's competition can be obtained from Christian Mastilak, Xavier University (513-745-3290 or [mastilakc@xavier.edu](mailto:mastilakc@xavier.edu)) or by accessing the following site: <http://aaahq.org/ohio/2009/call%20for%20papers%20student%20manuscript%202009.pdf>. Please note that all student manuscripts should be submitted by a sponsoring faculty member. All submissions must be received no later than **March 1, 2009**.

## Doctoral Student Manuscript Competition

Once again, the Ohio AAA Region will present at its annual meeting an award for Best Doctoral Student Paper. The winner of this award will receive a plaque and a cash award. Papers should be sent, no later than **March 1, 2009**, to the selection committee chair, Ann Gabriel, at the following address:

Ann Gabriel  
Department of Accounting  
524 Copeland Hall  
Ohio University  
Athens, OH 45701  
Office Phone: 740-593-2019  
Email: [gabriele@ohiou.edu](mailto:gabriele@ohiou.edu)

## OTHER AWARDS

The following additional awards are expected to be given at the 2009 meeting (award winners to be determined by **April 1, 2009**):

1. **Best Teaching, Learning and Curriculum (TLC) Paper** (Committee Chair: Sandra Richtermeyer, Xavier University, [richtermeyer@xavier.edu](mailto:richtermeyer@xavier.edu))
2. **Andrews Distinguished Paper Award** (Committee Chair: Alan Reinstein, Wayne State University, [aa1692@wayne.edu](mailto:aa1692@wayne.edu))
3. **Educational Case Competition:** The top four cases submitted will be selected for presentation at the Case Competition Meeting. After the presentation of cases Thursday afternoon 4:45-5:45, one case will be recognized as the Best Case with the others recognized as runners-up. Cases not selected for the competition will be considered for concurrent sessions during the Friday and Saturday portion of the meeting.