

American Accounting Association
Southeast Regional Meeting

Lexington, KY
April 1–3, 2004



Program

Host School:
Eastern Kentucky University

American Accounting Association

Southeast Regional Meeting

Program at a Glance

Thursday, April 1

9:00 am – 5:00 PM	Industry Tours — Labrot & Graham Distillery, Toyota Motor Manufacturing, Juddmonte Thoroughbred Horse Farm
1:00 – 5:00 PM	CPE Session: Investigating Fraud CPE Session: Best Practices in Assessment of Accounting Programs
2:00 – 7:00 PM	Registration
4:00 – 8:00 PM	Exhibits
6:00 – 8:00 PM	Welcome Reception

Friday, April 2

7:00 AM – 5:00 PM	Registration
7:00 AM – 3:45 PM	Exhibits
7:00 – 8:00 AM	Buffet Breakfast
8:15 – 9:45 AM	Plenary Session — The Accounting Profession: Back on Track
9:45 – 10:00 AM	Break
10:00 – 11:00 AM	Concurrent Sessions (see Schedule of Concurrent Sessions)
11:00 – 11:15 AM	Break
11:15 – 12:30 PM	Concurrent Sessions (see Schedule of Concurrent Sessions)
12:30 – 2:00 PM	Luncheon
2:00 – 2:15 PM	Break
2:15 – 3:30 PM	Concurrent Sessions (see Schedule of Concurrent Sessions)
3:30 – 3:45 PM	Break
3:45 – 5:00 PM	Concurrent Sessions (see Schedule of Concurrent Sessions)
6:00 – 8:00 PM	Reception and Entertainment: A Bluegrass Fair

Saturday, April 3

7:00 AM – 5:00 PM	Registration
7:00 – 8:45 AM	Breakfast and SEAAA Business Meeting
9:00 – 10:15 AM	Concurrent Sessions (see Schedule of Concurrent Sessions) Research Forum (see Schedule of Concurrent Sessions) Accounting Historians Board Meeting
10:15 – 10:30 AM	Break
10:30 – 11:45 AM	Concurrent Sessions (see Schedule of Concurrent Sessions)
NOON	Meeting Adjournment; Keeneland departure
12:15 – 5:30 pm	Luncheon and Entertainment — Keeneland Thoroughbred Race Course

American Accounting Association 2004 Southeast Regional Meeting

Program Schedule

Thursday, April 1

- 9:00 AM – 5:00 PM **Van Tour**
Industry Tours: Labrot & Graham Distillery, Toyota Motor Manufacturing, Juddmonte Thoroughbred Horse Farm
- 1:00 – 5:00 PM ***CPE: Best Practices in Assessment of Accounting Programs (Teaching & Curriculum Best Practices Project)***
Thomas G. Calderon, The University of Akron
- 1:00 – 5:00 PM ***CPE: Investigating Fraud***
Lynn Clements, Florida Southern College
- 2:00 – 7:30 PM **Registration**
- 4:00 – 8:00 PM **Exhibits**
- 6:00 – 8:00 PM **Welcome Reception**

Friday, April 2

- 7:00 AM – 5:00 PM **Registration**
- 7:00 – 3:45 PM **Exhibits**
- 7:00 AM – 8:00 PM **Buffet Breakfast**
- 8:15 – 9:45 AM ***Plenary Session Panel Discussion – The Accounting Profession: Back on Track***
Forrest Frazier, CPA: Manager- Audit & Business Advisory Services, Grant Thornton
Larry White, CMA, CFM, CPA, CGFM: Chief, Office of Financial Policy & Systems, U.S. Coast Guard
David Richards, CIA, CPA: Director of Internal Auditing, First Energy Corporation
- 7:00 – 10:00 AM **Break**
- 10:00 – 11:00 AM ***Forensic Accounting Panel Discussion***
Edmund Fenton, Eastern Kentucky University
Lynn Clements, Florida Southern College
Gary Ludwick, Federal Bureau of Investigation
- 10:00 – 11:00 AM ***Paper Presentations – Auditing***
Section 404 Implementation: Chief Audit Executives Navigate Uncharted Waters
William J. Cenker, John Carroll University
Albert L. Nagy, John Carroll University

Friday, April 2

- 10:00 – 11:00 AM **Paper Presentations – Auditing (continued)**
Do the Audit Committee Reports of Publicly Traded Companies Disclose Enough Information? An Examination of a Sample of NYSE Companies
Ganesh M. Pandit, Clark Atlanta University
Vijaya Subrahmanyam, Mercer University
- 10:00 – 11:00 AM **Paper Presentations – Gender Issues**
Age and Gender Discrimination in the Recruitment of Entry-Level Accountants by Certified Public Accounting Firms
Laura Jean Kreissl, University of Wisconsin–Parkside
Diversity in the U.S. Accounting Academy? An Analysis of Male/Female Composition and Viewpoints
Leslie Weisenfeld, Winston-Salem State University
Ida Robinson-Backmon, University of Baltimore
- 10:00 – 11:00 AM **Two-Year Section – Developing Meaningful Tools to Assess Learning Outcomes**
JulieAnne Adamich, St. Petersburg College
- 10:00 AM – 11:00 AM **Accounting on Every Desktop – Exploring the Educational Implications**
Susan Crosson, Santa Fe Community College
- 10:00 AM – 11:00 AM **Paper Presentations – Government & Nonprofit**
Fraud and Financial Abuse in Churches and Other Religious Organizations
Murray S. Anthony, East Tennessee State University
Gary D. Burkette, East Tennessee State University
Shelby G. Sparks, East Tennessee State University
Graphical Presentations in Government Financial Reports
Walter L. Johnson, University of Central Florida
Judith K. Welch, University of Central Florida
- 11:00 – 11:15 AM **Break**
- 11:15 AM – 12:30 PM **Paper Presentations – Auditing**
Perception of Auditor Independence: A Cross-Cultural Study
Jennifer C. Chen, University of Central Florida
A Preliminary Investigation of the Use of Control Charts in Early Detection of Financial Reporting Problems
Joann Noe Cross, University of Wisconsin–Oshkosh
Marilyn Hart, University of Wisconsin–Oshkosh
The Use of Control Self-Assessment by Client Organizations and Their Independent Auditors: An Empirical Investigation
Terry J. Engle, University of South Florida
Gilbert W. Joseph, The University of Tampa
- 11:15 AM – 12:30 PM **APLG Section Panel – Academic Responses to Regulatory and Ethical Reforms**
Tom Howard, University of Kentucky
Linda Marquis, Northern Kentucky University
Lydia Rosencrants, Lagrane College
- 11:15 AM – 12:30 PM **Paper Presentations – Teaching & Curriculum**
Assessment of Learning: Test Design and Administration Factors That Affect Student Performance
Scottie Barty, Northern Kentucky University
Rita Czaja, Northern Kentucky University

Friday, April 2

- 11:15 AM – 12:30 PM **Paper Presentations – Teaching & Curriculum (continued)**
Personal Financial Literacy as a Predictor of Success in Principles of Accounting
Oliver Feltus, Eastern Kentucky University
Richard Fern, Eastern Kentucky University
Daniel Thorne, Eastern Kentucky University
The Use of Monopoly™ in Intermediate Accounting
Catherine L. Staples, Randolph-Macon College
- 11:15 AM – 12:30 PM **Accounting Integration Panel – Incorporating International, Finance and Information Systems Concepts into Your Classes**
Helen Gernon, University of Oregon
Govind Iyer, Arizona State University
J. C. Thompson, Eastern Kentucky University
- 11:15 AM – 12:30 PM **Paper Presentations – Accounting History**
Contributions of Marshall S. Armstrong: The First Chairman of the FASB
Arinola O. Adebayo—Virginia Commonwealth University
Gary J. Previts, Case Western Reserve University
Edward N. Coffman, Virginia Commonwealth University
Personal Property and The Mobile and Ohio Railroad: “... Emancipated by Force of Circumstances” [Accounting Journal Entry—1865]
Gary J. Previts, Case Western Reserve University
Andrew D. Sharp, Spring Hill College
Dale L. Flesher, University of Mississippi
Accounting for Interned Japanese Civilians during World War II: Creating Incentives and Establishing Controls for Captive Workers
Thomas N. Tyson, St. John Fisher College
Richard K. Fleischman, John Carroll University
- 11:15 AM – 12:30 PM **Paper Presentations – Accounting Behavior & Organizations**
Blowing the Whistle
Lynn H. Clements, Florida Southern College
Whistleblowing: A Review
Lynn H. Clements, Florida Southern College
The Effect of Formalization, Budget Participation, and Budget Emphasis on Altruistic Behaviors of Organization Managers?
Harold T. Little, Western Kentucky University
- 12:30 – 2:00 PM **Luncheon**
Meeting the Needs of Students and the Profession
Speaker: Joanne K. Glasser, Esq., President, Eastern Kentucky University
- 2:15 – 3:30 PM **Tax Section Panel – Current Issues in Tax Education**
Moderator: Stephen C. Gara - Old Dominion University
Panelist: Timothy McKee, Old Dominion University
Panelist: Sally Wahrmann, Long Island University, C.W. Post Campus
- 2:15 – 3:30 PM **Paper Presentations – Financial Accounting & Reporting**
Business Strategy and Earnings Management
Lisa A. Owens, Southern Illinois University
J. Riley Shaw, University of Mississippi
Charlotte J. Wright, Oklahoma State University

Friday, April 2

- 2:15 – 3:30 PM **Paper Presentations – Financial Accounting & Reporting (continued)**
The Effect of Monitoring by Outside Blockholders on Earnings Management
Donald W. Gribbin, Southern Illinois University
Xiaofan Zheng, University of Manitoba
Ke Zhong, Southern Illinois University
Earnings Expectation versus Earnings Management: Do Profit and Loss Firms Use Abnormal Accruals Differently?
Abhijit Barua, Louisiana State University
Joseph Legoria, Louisiana State University
Jacquelyn Sue Moffitt, Louisiana State University
- 2:15 – 3:30 PM **Panel Discussion: Update on Professional Exams**
Susan Lione, CIA, CCSA, CGAP, CFSA – Institute of Internal Auditors
Paula Thomas, CPA, Middle Tennessee State University
Capt. Larry White, CMA, CFM, CPA, CGFM - U. S. Coast Guard
- 2:15 – 3:30 PM **Paper Presentations – Public Interest**
The Diversity of the Minimum Educational Requirements for CPA Licensure
Charles A. Brown, Pennsylvania State University at Erie
David T. Doran, Pennsylvania State University at Erie
Precarious Investments in Micro Cap Stocks
Richard Chen, Eastern Kentucky University
Corporate Web Page Disclosure of Financial and Social Information by Small Public Companies
William Crampton, Illinois State University
Dennis M. Patten, Illinois State University
- 2:15 – 3:30 PM **Teaching & Curriculum Section – Taking Back the Classroom: Creative Ideas to Help You Recapture Your Love of Teaching**
Richard Fleischman, John Carroll University
Susan Crosson, Santa Fe Community College
- 2:15 – 3:30 PM **Paper Presentations – International**
The Value Relevance of Purchasing Power Parity Deviations Inherent in the Reporting of Foreign Currency Translation Adjustments
Jong-Hag Choi, Hong Kong University of Science & Technology
David A. Ziebart, University of Illinois at Urbana–Champaign
The Predictive Ability of Direct Method Cash Flow Information: Empirical Evidence from Japan
Masumi Nakashima, Sanno College
Share Price and Trading Volume Reactions of U.S.-Listed Foreign Banks to the Financial Services Modernization Act of 1999
William Hillison, Florida State University
Bradley Hobbs, Florida Gulf Coast University
Carl Pacini, Florida Gulf Coast University
- 3:30 – 3:45 PM **Break**

Friday, April 2

- 3:45 – 5:00 PM ***International Section Panel – Four Approaches to Teaching International Accounting***
Jeannie Harrington, Middle Tennessee State University
Robert Larson, University of Dayton
Carl Pacini, Florida Gulf Coast University
Larry Seese, East Carolina University
- 3:45 – 5:00 PM ***Paper Presentations – Teaching & Curriculum – A***
Integrating Technology into Accounting Curricula: A Survey Research
Marcie Golden, Angelo State University
Judy D. Lewis, Angelo State University
Krishnan A. Ranganathan, Angelo State University
Professional Interaction and Relevant Practical Experience: A Formalized Approach
Brett Long, University of Southern Indiana
Daniel Wade, University of Southern Indiana
Building Desired Professional Skills in an Academic Service-Learning Based Communications Class
Robert K. McCabe, California State University, Fullerton
Gary B. McCombs, Eastern Michigan University
Mohsen Sharifi, California State University, Fullerton
- 3:45 – 5:00 PM ***Paper Presentations – Teaching & Curriculum – B***
Teaching Intermediate and Tax Accounting Topics Using Self-Generated Elaborations
Judith A. Sage, Indiana University Northwest
Lloyd G. Sage, Governors State University
Smoke & Mirrors: Uncovering Financial Statement Games
Jessica Johnson Frazier, Eastern Kentucky University
Patricia H. Mounce, Mississippi College
David W. Prewitt, Wilson Equipment Company, LLC
The Unexpected Presentation Capabilities of Microsoft Word®
Cindy D. Edmonds, The University of Alabama at Birmingham
Thomas P. Edmonds, The University of Alabama at Birmingham
Elizabeth V. Mulig, Columbus State University
- 3:45 – 5:00 PM ***Academy of Accounting Historians Panel – Methodological Approaches to Accounting History Research***
Dale Flesher, University of Mississippi
Richard Fleischman, John Carroll University
- 3:45 – 5:00 PM ***Paper Presentations – Auditing***
Have the Big Accounting Firms Lost Their Audit Quality Advantage? Evidence from the Returns-Earnings Relation
Steven R. Cox, Indiana University Kokomo
B. Brian Lee, Indiana University Kokomo and Concordia University
Dianne M. Roden, Indiana University Kokomo
Securities Litigation Update
Jim Martin, University of Montevallo
Marvin Narz, University of Montevallo

Friday, April 2

3:45 – 5:00 PM

Paper Presentations – Management Accounting

The Impact of Mentoring on Career Plateau and Turnover Intentions of Management Accountants

Benjamin P. Foster, University of Louisville

Trimbak Shastri, University of Louisville

Sirinimal Withane, University of Windsor

Lean Manufacturing: Evaluation of Selected Financial Performance of Recognized Lean Manufacturers

Mehmet C. Kocakulah, University of Southern Indiana

Jim Upson, University of Southern Indiana

Classroom Ethics Interventions: Are the Effects Transitory or Persistent?

Daryl M. Guffey, Clemson University

Ralph E. Welton, Clemson University

6:00 – 8:00 PM

Reception and Entertainment: A Bluegrass Fair

Saturday, April 3

7:00 AM – 5:00 PM

Registration

7:00 AM – 8:45 PM

Breakfast and SEAAA Business Meeting

9:00 – 10:15 AM

Online Testing with BlackBoard & Web CT

Edmund Fenton, Eastern Kentucky University

Patricia Isaacs, Berea College

9:00 – 10:15 AM

Paper Presentations – Financial Accounting & Reporting

An Analysis of Differential Relevance of Fundamental Financial Signals:

The Case of Profit vs. Loss Firms

Daniel R. Brickner, Eastern Michigan University

Charles A. Brown, Pennsylvania State University at Erie

Mark Myring, Ball State University

A Sample Study of How NASDAQ Corporations Are Reporting Their Comprehensive Income in Response to SEAS 130

Ganesh M. Pandit, Clark Atlanta University

Jeffrey J. Phillips, Clark Atlanta University

Allen Rubenfield, Clark Atlanta University

Evolution of the Cash Flow Statement through 2003

Keith E. Atkinson, University of Central Arkansas

Rita C. Jones, Columbus State University

9:00 – 10:15 AM

Information Systems Section Panel – Career Anchors and Career Progression

Edwin A. Doty, East Carolina University

Saturday, April 3

9:00 – 10:15 AM

Paper Presentations – International Accounting

Large Accounting Firms' Survey Reveals Emergence of 'Two Standard' System in the European Union

Robert K. Larson, University of Dayton

Donna L. Street, University of Dayton

The Role of Special Items in Managing Earnings and the Relevance of Accounting Earnings Components: The Tunisian Stock Exchange Evidence

Abdelwahed Omri, Faculty of Economic Science and Management of Tunis

Ines Belgacem - Faculty of Economic Science and Management of Tunis

9:00 -10:15 AM

Paper Presentations – Teaching & Curriculum

Accounting Internships: Academic Perceptions

Charles W. Caldwell, Tennessee Technological University

R. Dan Fesler, Tennessee Technological University

Accounting Education: Three Tracks for Non-Accounting Majors

Leslie B. Fletcher, Georgia Southern University

Abbie Gail Parham, Georgia Southern University

Publishing and Utilizing Relevant Research: The Impact on Effective Teaching

Karen C. Miller, University of Mississippi

9:00 – 10:15 AM

Research Forum

1. *Exploring Fee Structures: Before and After Enron*

H. Francis Bush, Virginia Military Institute

2. *Impact of the Sarbanes-Oxley Act: A Survey of Virginia CPAs*

Bruce Chase, Radford University

Nancy L. Christie, Seattle Pacific University

Donna J. Phillips, Texas A&M University–Commerce

3. *The Effect of Audit Outcomes on Evaluators' Perceptions*

Clement C. Chen, University of Michigan-Flint

Keith T. Jones, Eastern Kentucky University

4. *Back on Track with Disclosure of Accounting Measures*

G. A. Swanson, Tennessee Technological University

5. *An Exploratory Study of SAB-101 Revenue Recognition Rules*

John D. Rossi, Moravian College

6. *Implementing the Impairment of Assets Requirements of SFAS No. 144: An Empirical Analysis*

Gerald H. Lander, University of South Florida

Alan Reinstein, Wayne State University

7. *Are Changes in the Pension Accountant, Pension Actuary or the Actuarial Method Associated with the Management of Pension Plan Contributions?*

J. J. Wu, University of Illinois at Urbana–Champaign

David A. Ziebart, University of Illinois at Urbana–Champaign

8. *A Profile of Outstanding Accounting Educator Awards*

Dale L. Flesher, University of Mississippi

Tonya K. Flesher, University of Mississippi

9. *Electronic and Internet Tools for the Procurement of Materials and Services: The Impact in Private Industry*

Mehmet C. Kocakulah, University of Southern Indiana

Brian L. McGuire, University of Southern Indiana

James W. Stamm, ATOFINA Chemicals, Inc.

Saturday, April 3

9:00 – 10:15 AM

Research Forum (continued)

10. The Sarbanes-Oxley Axe: Getting the Accounting Profession Back on Track

Randy Edwards, Appalachian State University

Ron Marden, Appalachian State University

11. Target: Money Laundering USA PATRIOT Act Gives Accountants More Teeth for Taking a Bite Out of Crime

Liz Mulig, Columbus State University

L. Murphy Smith, Texas A&M University

12. Income Averaging for Farmers

Michael E. Carr, PricewaterhouseCoopers

Tonya K. Flesher, University of Mississippi

13. Retirement Planning for Small Business

Eric Kraus, Colorado State University

Cherie J. O'Neil, Colorado State University

Donald P. Samelson, Colorado State University

14. Steal Magnolias: Using Down-Home Embezzlement Cases to Illustrate Internal Control and Audit Concepts

James R. Crockett, University of Southern Mississippi

Windy Saucier, University of Southern Mississippi

15. Revenue Recognition: Developing Students' Critical Judgment through Analysis of Actual Revenue Recognition Cases

Ramona Nelson, Luther College

16. Teaching Principles of Accounting: Ten Ways To Tie Textbooks and Solutions Manuals Together in Beneficial Ways for Students

William B. Pollard, Appalachian State University

10:15 – 10:30 AM

Break

10:30 – 11:45 AM

Paper Presentations – Managerial Accounting

Examining the Relationships between the CMR, ROS, CTR, ROI and Sales

James R. Martin, University of South Florida

The Functional Relationship between Transfer Pricing and Share Price Valuation: Evidence from U.S. Firms

Kingsley O. Olibe, Texas A&M University–Commerce

Funds Transfer Pricing: A Management Accounting Approach within the Banking Industry

Mehmet C. Kocakulah, University of Southern Indiana

Jennifer D. Rice, Old National Bancorp

10:30 – 11:45 AM

Paper Presentations – Taxation

Tax-Free Methods of Offering Education Benefits to Employees: Scholarships, Section 127 and the Working Condition Fringe Benefit

Edmund Fenton, Eastern Kentucky University

I.R.C. § 7525: The Application of the Attorney-Client Privilege to CPAs

Robert R. Oliva, Florida International University

Avoiding Taxes by Avoiding Deductions

Nicole Elizabeth Ballard, PriceWaterhouse Coopers

Cherie J. O'Neil, Colorado State University

Donald P. Samelson, Colorado State University

Saturday, April 3

- 10:30 – 11:45 AM ***American Institute of CPAs Update***
Beatrice Sanders, American Institute of CPAs
- 10:30 – 11:45 AM ***Securities & Exchange Commission Update***
Mary B. Greenawalt, Securities & Exchange Commission and Francis Marion University
- 10:30 – 11:45 AM ***Paper Presentations – Public Interest***
Shelf Registered Securities: Buyer Beware
Jennifer Reynolds-Moehrle, University of Missouri–St. Louis
Stephen Moehrle, University of Missouri–St. Louis
Pamela S. Stuerke, University of Rhode Island
Students’ Perceptions of Accountants in the Post-Enron Era
Anthony Falgiani, Western Illinois University
Steven C. Hunt, Western Illinois University
Robert Intrieri, Western Illinois University
Marie Papini, Western Illinois University
Toward A Positive Governance Structure for Corporate America
Thomas J. Keefe, Indiana University Southeast
Manuel A. Tipgos, Indiana University Southeast
- 10:30 – 11:45 AM ***Paper Presentations – Teaching & Curriculum***
Examining Minorities’ Perceptions of Accounting
Clement C. Chen, University of Michigan–Flint
Keith T. Jones, Eastern Kentucky University
D. David McIntyre, Clemson University
Changes in Accounting Education: Evolution or Revolution?
Jean B. Price, Marshall University
- 12:15 – 5:30 PM **Luncheon and Entertainment**
Keeneland Thoroughbred Race Course

American Accounting Association 2004 Southeast Regional Meeting

Biographies of Panel Members and Invited Guest Speakers

Friday, 8:15 – 9:45 AM – Panel Discussion — The Accounting Profession: Back on Track

DAVID A. RICHARDS, CIA, CPA (FirstEnergy Corporation): Dave is the Director of the Internal Auditing Department, for FirstEnergy Corp., which is an investor-owned electric utility holding company serving central and northern Ohio, Pennsylvania and New Jersey. Previously, he was the Director of Auditing for Centerior Energy Corporation. Dave is a member of the Institute of Internal Auditors' (IIA) International Board of Directors and was the 2001–2002 Chairman of the Board. Dave has also served as the 1998–1999 Vice Chairman of the Board for Professional Practices, the 1999–2000 Vice Chairman of the Board for Professional Development and the 2000–2001 Senior Vice Chairman of the Board of the IIA's international organization. Dave was also the IIA Champion for the Global Governance Project and Chairman of The IIA Headquarters Building Committee. Dave has served at the IIA chapter level as member of the Board of Governors, President, Vice President, and Secretary for the Northeast Ohio Chapter. Dave has also served as an IIA District Representative and Regional Director. Dave is a former chairman of the American Gas Association-Edison Electric Institute Internal Auditing Committee and is currently the chairman of their Best Practices subcommittee that is helping to identify practices that drive superior performance in internal auditing. Dave has also served as a part-time instructor of accounting at John Carroll University. Dave has given numerous presentations for IIA conferences, seminars, and chapters programs. Dave is married and lives with his wife, Marilyn, on a "gentleman's farm" in Avon, Ohio. Dave and Marilyn have three children and three grandchildren.

CAPTAIN LARRY R. WHITE, CMA, CFM, CPA, CGFM (U. S. Coast Guard): Larry is Deputy CFO and Chief, Office of Financial Policy and Systems at USCG Headquarters in Washington, D.C. where he is responsible for the service's financial system architecture, maintenance, and development; financial statement preparation and audit compliance; agency financial policy; financial management program personnel development; and oversight of the service-wide Finance Center. Previous assignments have included Chief of the Budget Execution Division at USCG Headquarters in Washington, D.C., where he managed 7 appropriations with over \$5 billion in annual funds and prepared the Coast Guard's senior executives for Congressional hearings. He has been Comptroller at three major Coast Guard facilities: the Training Center in Yorktown, VA, the Integrated Support Center in Portsmouth, VA, and at the Coast Guard Finance Center in Chesapeake, VA. Prior to entering the financial management field, he commanded a patrol boat in Norfolk, VA, and an operations command center in New York City. Larry holds a bachelor's degree from the U.S. Coast Guard Academy, an M.B.A. from Columbia University. He is Chairman of the Board-elect of the 67,000 member Institute of Management Accountants, chairs IMA's National Strategic Planning Committee, and is a member of the Executive Committee of the Board of Directors. He has served as one of three federal CPAs on the American Institute of AICPA National Members in Government Committee, and is currently a member of the AICPA Special Committee on Enhanced Business Reporting. He leads the Coast Guard participation in the Consortium for Advanced Manufacturing-International's (CAM-I) Cost Management Section and was the 2003 recipient of CAM-I's prestigious Robert A. Bonsack Award for "distinguished contribution to the advancement of cost management." He is a member of the Editorial Advisory Board for the *Journal of Cost Management*.

FORREST FRAZIER, CPA (Grant Thornton): Forrest is a manager in the Audit and Advisory Services Practice in the Charlotte, NC office. He has served multinational and domestic public and private companies in a variety of industries including manufacturing, distribution, retail, waste management, construction and high-technology start-ups. Forrest has experience with a variety of attest and non-attest engagements, including financial statement audits, agreed-upon procedures, controls and process reviews, forensic accounting and fraud investigation projects and due diligence related to buy/sell transactions. He has been involved in SEC securities offerings and compliance reporting. He holds a Bachelor of Science in accounting degree from Wake Forest University. He is a member of the AICPA and the North Carolina Associations of CPAs where he is on the Board of Officers and Advisors. Forrest is active with the Metrolina Entrepreneurial Council and Habitat for Humanity.

Friday, 10:00 – 11:00 AM – Forensic Accounting Panel

EDMUND FENTON, CPA, Cr.FA (Eastern Kentucky University): Ed is an associate professor of accounting at Eastern Kentucky University. He earned his bachelor's degree in accounting and his M.B.A. degree from Murray State University, and his doctor of business administration degree in accounting and taxation from the University of Kentucky. He became a Certified Public Accountant in 1979, a Certified Forensic Accountant in 2003, and more recently completed the Certified Management Accountant exam in 2004. He has worked with Price, Waterhouse & Co., Coopers & Lybrand, and a local CPA firm in his hometown of Murray, Kentucky. Over the years, Ed's main area of teaching and research has been federal taxation, and he has published numerous articles in a variety of periodicals including the *Journal of Accountancy*, *The Tax Adviser*, *Taxes – The Tax Magazine*, *Journal of Mineral Law and Policy*, *Oil Gas & Energy Quarterly*, *The Ohio CPA Journal*, and the *ABA Journal*. In the last few years, Ed has begun to concentrate in the area of forensic accounting, which has led to the certification in that area and the offering of a forensic accounting course at EKU. He is also on the editorial board of the *Journal of Forensic Accounting*.

GARY LUDWICK, CPA, SUPERVISORY SPECIAL AGENT (Federal Bureau of Investigation): Gary is currently a Supervisory Special Agent assigned to the FBI Director's office in Washington, D.C. where he investigates internal issues in offices throughout the world. Previously, he served 27 years as a special agent doing active case work in the areas of white collar crime, financial institution fraud, public corruption and general financial fraud matters. He lives in Lexington, KY with his wife Carole and daughter Cameron. Gary is a member of the AICPA and Kentucky Society of CPAs.

LYNN CLEMENTS, CPA, CMA, CFM, Cr.FA (Florida Southern College): Lynn regularly speaks on the subjects of financial reporting and fraud to Florida Southern College, the FICPA, the IMA, and various other colleges and universities. Her experience includes six years in public accounting, six years as a part-time instructor at Florida Southern College, and thirteen years on the faculty of Florida Southern College as a full-time professor of accounting. Dr. Clements graduated from Florida Southern College in 1979 (B.S.) and 1990 (M.B.A.), and Nova Southeastern University in 2002 (D.B.A.). She has been a Certified Public Accountant (CPA) since 1980, a Certified Management Accountant (CMA) since 1993, Certified in Financial Management (CFM) since 1997, a Certified Forensic Accountant (Cr.FA) since 2002, and is currently pursuing the Certified Fraud Examiner (CFE) certification.

JOANNE K. GLASSER, ESQ. (Eastern Kentucky University, President): President Glasser has more than 27 years of executive-level experience in public higher education, government and legal affairs, and a deep passion for life and learning. Before becoming EKU's first female president in 2001, she served as executive vice president of Towson University in Maryland. She has extensive expertise in many areas of higher education administration, including strategic planning, budgeting, fund-raising, marketing, public relations and alumni relations, among others. Since her arrival on the Richmond campus, President Glasser has re-energized EKU's historic commitment to putting students first by providing high-quality academic programs and services in a nurturing environment focused squarely on student success. Through her dynamic and collaborative leadership, Eastern recently enjoyed its largest enrollment increase in 12 years. In addition, as the guiding force behind a sweeping strategic plan approved in 2003, President Glasser has helped position EKU to become not only the leading comprehensive university in the Commonwealth, but a university of national distinction. Now, as Eastern prepares to celebrate its centennial in 2006, she is leading the University into its first-ever comprehensive capital campaign in order to move the institution forward to new heights of excellence.

Friday, 10:00 – 11:00 AM – Accounting on Every Desktop—Exploring the Educational Implications

SUSAN V. CROSSON, CPA (Santa Fe Community College): Susan is a Professor of Accounting at Santa Fe Community College, Gainesville, FL. With more than twenty years of teaching experience at universities in Florida, Missouri, Oklahoma and Kansas, she is known for her innovative application of pedagogical strategies online and in the classroom. Susan has received various educational honors including an IMA Faculty Development Grant to blend technology into the classroom, the Florida Association of Community Colleges Professor of the Year Award for Instructional Excellence, and the University of Oklahoma's Halliburton Education Award for Excellence. Susan is slated to become the American Accounting Association's Vice President for Sections and Regions and has served as a Council Member-at-large, Chairperson of the Membership Committee, and Chairperson of the Two-Year Accounting Section. Previously she served as Chair of the Florida Institute of CPAs Relations with Accounting Educators Committee and on the American Institute of Certified Public Accountants' Core Competencies Best Practices Task Force, the Florida Institute of CPAs Accounting Careers Committee, and the Florida Association of Accounting Educators Steering Committee. Susan has co-authored *Principles of Accounting, Financial and Managerial Accounting*, and *Managerial Accounting* with Bel Needles and Marian Powers for Houghton Mifflin. She has co-authored (with Carol Yacht) *Computer Accounting Essentials Using QuickBooks for the Web*, *Computer Accounting Essentials Using ePeachtree*, and *Computer Accounting Essentials Using NetLedger* for McGraw Hill Irwin. Susan is a frequent presenter at state, regional, and national conferences. Susan holds a B.B.A. in Economics and Accounting from Southern Methodist University and an M.S. degree in Accounting from Texas Tech University. She is a certified public accountant in the state of Texas.

Friday, 11:15 AM – 12:30 PM – Accounting Integration Panel

J. C. THOMPSON (Eastern Kentucky University): Duke is a Professor of Finance in the Department of Accounting, Finance, and Information Systems at Eastern Kentucky University where he has been heavily involved in developing the innovative Managerial Finance Program. This program, which includes 40 percent accounting, was designed to prepare finance majors for careers in the manufacturing, logistics and other industries where significant operational and budget analysis are required. He received his D.B.A. in Finance from the University of Kentucky. His research interests concern investment risk/return characteristics, mergers, and acquisitions. Dr. Thompson has presented numerous papers and has published in various finance journals. He actively maintains a money management and venture capital consulting practice and serves on the boards of several corporations. Duke, and his wife Barbara, have two children and are the proud grandparents of Ryan Nicholas Julich.

HELEN GERON (University of Oregon): Dr. Gernon is a professor of accounting and holds the Charles H. Lundquist Chair of Accounting. Helen has long been involved in international issues. She is a co-author, with Gerry Mueller and Gary Meek, of *ACCOUNTING: An International Perspective*, which served as the only book of its kind for many years. It is used throughout the world as a primer for international accounting topics and has been translated into Japanese, Korean, Chinese, Spanish and Russian. Dr. Gernon has done numerous national and international publications and presentations involving multinational enterprise performance evaluation, frameworks for comparative financial accounting, the impact of regulation on comparability of financial reporting in the European Union, and the IASC's role in achieving comparability. Helen served as the editor of *Accounting Horizons* from 1995–1997. Helen has been a jogger since 1973 and has completed two marathons. She enjoys bike riding and weight lifting. She will retire from our esteemed profession in June 2006. "It has been a great ride."

GOVINDA IYER (Arizona State University): Govind earned his Bachelor of Science in Statistics degree from Bombay University (India), Master of Taxation from Georgia State University, and Ph. D. in Accounting from Georgia State University. He is a chartered accountant. His primary research interests include the areas of auditing, information systems, and taxation. Govind's research has been published in *The Journal of the American Taxation Association*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Journal of Accounting and Public Policy*. Govind is married to Jayashree, a dentist, who is currently at Tufts University Boston. Govind is a voracious reader, enjoys books on a variety of topics including religion, politics, and history. His other interests include listening to Indian classical and film music, traveling, and sports.

Friday, 2:15 – 3:30 PM – Professional Exams Update

SUSAN B. LIONE, CIA, CCSA, CGAP, CFSA (Institute of Internal Auditors): Susan is Assistant Vice President, Certifications Group, at The Institute of Internal Auditors in Altamonte Springs, Florida. She has worked at The IIA since 1993. Prior to joining The IIA, Susan was Senior Auditor at Martin Marietta (now known as Lockheed Martin), as well as auditor for the Naval Audit Service in Jacksonville, Washington D.C., and Orlando. She has over ten years of internal auditing experience and specializes in operational, compliance, and financial audits. Susan recently retired from the Air Force having completed over 20 years of Active Duty and Reserve service. Susan received her B.S. degree in Accounting from Old Dominion University, and her M.B.A. from Florida Institute of Technology.

CAPTAIN LARRY R. WHITE, CMA, CFM, CPA, CGFM (U. S. Coast Guard): See Capt. White's listing at Friday, 8:15 – 9:45 AM – The Accounting Profession: Back on Track.

DR. PAULA B. THOMAS, CPA (Middle Tennessee State University): Paula is the Advisory Board Distinguished Professor of Accounting and Interim Chair of the Accounting Department. Paula has won a variety of outstanding teaching awards from both academic and professional organizations. She has been very active in the AICPA where she currently serves on the CPA Exam Board of Examiners, CPA Exam Pre-Test Task Force and CPA Exam Educators' Task Force and formerly served on the AICPA Council, Virtual Grassroots Panel, Core Competency Framework Strategic Planning/ Coordination Task Force (Chair), Pre-Professional Competencies for CPAs Task Force, Curriculum and Instruction in Accounting Education Subcommittee (Chair), Academic and Career Development Executive Committee, and the Work/Life Women's Initiatives Executive Committee. Her service to the AAA includes Joint AICPA/AAA Collaborative Award Committee (Co-Chair), Nominating Committee, Sections and Regions Committee, New Faculty Consortium Committee (Chair), Bylaws Committee and Finance Committee. Paula's personal interests include her family, the Methodist church and local charities.

Saturday, 9:00 – 10:15 Online Testing

EDMUND FENTON, CPA, CEFPA: (Eastern Kentucky University): See Dr. Fenton's listing at Friday, 10:00 – 11:00 AM – Forensic Accounting Panel.

PATRICIA ISAACS TRISH ISAACS, CPA (Berea College): Trish is a Professor and Chair of the Economics and Business Department at Berea College in Berea, Kentucky. She received her Ph.D. in accounting from the University of Kentucky in 1994, holds the M.B.A. degree from Eastern Kentucky University and is a CPA. With over 20 years' experience in higher education, she has taught numerous accounting and taxation courses. Currently, her teaching responsibilities include accounting principles, intermediate accounting, and income tax. For the past three years, she has integrated technology into the classroom in many ways. Trish describes her courses as web-enhanced; WebCT course management tool provides the platform for web-based learning activities, homework and writing assignment submissions, and exams. She believes that computerization of the CPA exam is one of many reasons to consider online exams for accounting courses.

Saturday, 10:30 – 11:45 AM – AICPA Education Update

BEATRICE SANDERS (American Institute of Certified Public Accountants): Bea is director of academic and career development for the American Institute of Certified Public Accountants (AICPA). She is responsible for programs to enhance the quality of accounting education and attract talented students to become CPAs. Bea also oversees the AICPA's workforce diversity initiatives. She is Secretary of the AICPA Foundation, which supports programs to advance the profession and accounting education. Bea is a member of the Board of Directors of Beta Alpha Psi and is a technical advisor on the International Federation of Accountants Education Committee. She has served on committees of the American Accounting Association, Beta Alpha Psi and the Federation of Schools of Accountancy. Bea has Bachelor of Science and M.B.A. degrees from Fairleigh Dickinson University.

Saturday, 10:30 – 11:45: Update on SEC Issues

MARY BRADY GREENAWALT, CPA, CFA (Securities and Exchange Commission and Francis Marion University): Mary is currently the academic accounting fellow in the Division of Corporation Finance at the U. S. Securities and Exchange Commission where her work includes addressing issues involving difficult and unusual accounting, auditing, and financial reporting questions; reviewing filings by public companies to identify significant accounting and disclosure problems; and participating in research projects pertaining to current financial reporting issues. Dr. Greenawalt holds the First Union National Bank Chair in accounting at Francis Marion University in Florence, S.C. She has also taught at The Citadel, Guilford College and Virginia Tech. She earned an A.B. from Duke University, an M.B.A. at The University of North Carolina at Chapel Hill, and a Ph.D. at the University of Georgia. She is a Certified Public Accountant and a Certified Internal Auditor. Her research interests include auditing, financial reporting and disclosure, ethics, and accounting and auditing education. She has published in the *Journal of Financial Services Research*, *Managerial Auditing Journal*, *The Ohio CPA Journal*, *Issues in Accounting Education*, *Educational Innovation in Economics and Business*, and the *Encyclopedia of Business and Finance*. She has contributed educational cases to several casebooks and has made presentations at regional, national, and international accounting and auditing conferences. Dr. Greenawalt is the immediate past president of the AAA's Southeast Region and serves on the AAA Council. She has also served as the President of the South Carolina Association of Accounting Educators.