

American Accounting Association 2005 Southeast Regional Meeting

Program at a Glance

Thursday, April 21

1:00 pm – 3:00 pm	Tour of Bank of America – Meet in Pre-function Area
1:00 pm – 3:00 pm	CPE Session: Ethics – Salon A
3:00 pm – 5:00 pm	CPE Session: Continuous Assurance – Salon B
1:00 pm – 5:00 pm	CPE Session: Forensic Accounting – Salon C
2:00 pm – 7:00 pm	Registration – Third Floor Registration Desk
4:00 pm – 8:00 pm	Exhibits – Salon D
6:00 pm – 8:00 pm	Welcome Reception – Salon D

Friday, April 22

7:00 am – 5:00 pm	Registration – Pre-function Area
7:00 am – 3:45 pm	Exhibits – Salon D
7:00 am – 8:00 am	Continental Breakfast
8:15 am – 9:30 am	Plenary Session – Salon E
9:30 am – 9:45 am	Break – Exhibits Area
9:45 am – 11:00 am	Concurrent Sessions (see Schedule of Concurrent Sessions)
11:00 am – 11:15 am	Break – Exhibits Area
11:15 am – 12:30 pm	Concurrent Sessions (see Schedule of Concurrent Sessions)
12:30 pm – 2:00 pm	Luncheon – Salon E
2:15 pm – 3:30 pm	Concurrent Sessions (see Schedule of Concurrent Sessions)
3:30 pm – 3:45 pm	Break – Exhibits Area
3:45 pm – 5:00 pm	Concurrent Sessions (see Schedule of Concurrent Sessions)
6:00 pm – 8:00 pm	Reception – Salon E

Saturday, April 23

7:00 am – 12:00 pm	Registration – Third Floor Registration Desk
7:00 am – 8:45 am	Breakfast and Business Meeting – Salon E
9:00 am – 10:00 am	Concurrent Sessions (see Schedule of Concurrent Sessions)
10:15 am – 10:30 am	Break (Third Floor Pre-Function Area)
10:30 am – 11:45 am	Concurrent Sessions (see Schedule of Concurrent Sessions)
Noon	Meeting Adjournment

American Accounting Association 2005 Southeast Regional Meeting

Program Schedule

Thursday, April 21

1:00 pm – 3:00 pm **Industry Tour:** Bank of America
Meet in Pre-function Area

1:00 pm – 5:00 pm **Continuing Professional Education**
Salon C What's New in Fraud and Forensic Accounting?
Lynn H. Clements, Florida Southern College

2:00 pm – 7:00 pm **Registration**
3rd Floor Registration Desk

4:00 pm – 8:00 pm **Exhibits**
Salon D

6:00 pm – 8:00 pm **Welcome Reception**
Salon D

Friday, April 22

7:00 am – 5:00 pm **Registration Desk Open**
3rd Floor Registration Desk

7:00 am – 3:45 pm **Exhibits**
Salon D

7:00 am – 8:00 am **Continental Breakfast**
Pre-function Area

- 8:15 am – 9:30 am**
Salon E
- Plenary Session Panel Discussion**
Preparing Students for the Job Market - What Employers Look For
Moderator: Robert E. Guinn, The University of North Carolina at Charlotte
Panelist: *Lane Victory, Grant Thornton, LLP*
Panelist: *Frank Coleman, Wachovia Corporation*
Panelist: *Jacob Allbritton, PricewaterhouseCoopers*
- 9:30 am – 9:45 am**
Exhibits Area
- Break**
- 9:45 am – 11:00 am (A1)**
Salon A
- Panel Discussion – Teaching and Curriculum Section**
Assessment of Learning Measures for Accounting Program
Moderator: Paul E. Bayes, East Tennessee State University
Panelist: *Julie Adamich, St. Petersburg College*
Panelist: *Adel Novin, Clayton College & State University*
Panelist: *Karen Tarnoff, East Tennessee State University*
- 9:45 am – 11:00 am (A2)**
Salon B
- Paper Presentations- Profession**
Moderator: Jane Dillard-Eggers, Belmont University
Skills Employers Expect of Entry-level Accounting Employees
Cherie E. Fretwell, Troy University, Phenix City Campus
E. Jeany Roberts, Troy University, Phenix City Campus
Kenny Marcum, Troy University, Phenix City Campus, Director for Administration and Finance
- Skills Development in Accounting and Business Students: A Liberal Arts Perspective
Catherine L. Staples, Randolph-Macon College
George S. Lowry, Randolph-Macon College
- Managerial and Functional Influences on Perceived Environmental Uncertainty
Lookman Buky Folami, University of Alabama at Birmingham
Thomas L. Powers, University of Alabama at, Birmingham
- 9:45 am – 11:00 am (A3)**
Salon C
- Paper Presentations – Auditing**
Moderator: Moderator: Denise Jones, College of William & Mary
Auditor Reputation, Discretionary Accruals, and IPO Underpricing
Susan M. Albring, University of South Florida
Randal J. Elder, Syracuse University
Jian Zhou, SUNY at Binghamton

IPO Underpricing and Audit Quality Differentiation within Non-Big 5 Firms

Susan M. Albring, University of South Florida

Randal J. Elder, Syracuse University

Jian Zhou, SUNY at Binghamton

IPO Organizations and Corporate Governance: Competing Characteristics of Restating and non-Restating Companies

Todd A. Shawver, Nova Southern University

9:45 am – 11:00 am (A4)

Dilworth

Paper Presentations – Behavioral & Organization

Moderator: Steve Gill, University of Massachusetts

The Impact of Information Technology Expertise on the Market Value of a Firm

Ashraf Khallaf, University of Southern Indiana

Torrance R. Skantz, Florida Atlantic University

An Empirical Investigation of the Effectiveness of ERP Systems, As Assessed by Management Accountants

K. W. VanVuren, University of Tennessee at Martin

Rick Elam, University of Mississippi

W. Mark Wilder, University of Mississippi

The Effects of Uncertainty on Market Prices: Evidence from Coaching Changes in the NBA

L. Lee Colquitt, Auburn University

Norman H. Godwin, Auburn University

Rebecca Toppe Shortridge, Ball State University

9:45 am – 11:00 am (A5)

Eastover

Paper Presentations- Teaching & Curriculum

Moderator: Jean Price, Marshall University

Exploring the Impact Race May Have on Students' Learning Styles and Course Achievement in Selected Accounting Courses

Joan Cezair, Fayetteville State University

Using VARK to Investigate Learning Preferences of Students in Advanced Accounting and Other Educational Fields

Lloyd G. Sage, Governors State University

Judith A. Sage, Sage & Sage, Frankfort, Illinois

Identification of Students at Risk of Failure in the Introductory Financial Accounting Course Using a Survey of Personal Financial Literacy

Oliver Feltus, Eastern Kentucky University

Richard Fern, Eastern Kentucky University

Daniel Thorne, Eastern Kentucky University

- 9:45 am – 11:00 am (A6)** Elizabeth
Paper Presentations – Accounting History
Moderator: Sandra Kramer, The University of Florida
The Ledger of a Florentine Partnership of Bankers and Merchants During the Late Fourteenth Century
Alvaro Martinelli, Appalachian State University
- The Impact of Environmental Forces upon the Illinois Central Railroad between 1915 and 1939: A Financial Perspective
Tina Quinn, Arkansas State University
Tonya K. Flesher, University of Mississippi
Dale L. Flesher, University of Mississippi
- 9:45 am – 11:00 am (A7)** Wendover
Paper Presentations – Financial Accounting & Reporting
Moderator: Atul Rai, University of Alabama in Huntsville
Goodwill Impairment: Immediate Write-Offs
Natalie Tatiana Churyk, Northern Illinois University
Curt Norton, Northern Illinois University
- The New Guidelines for Goodwill Impairment: Just Another Tool for Earnings Management?
Nancy J. Swanson, PhD Candidate, Mississippi State University
- 11:00 am – 11:15 am** Exhibits Area
Break
- 11:15 am – 12:30 pm (B1)** Salon A
Panel Discussion - Auditing
The First year of Implementing the Rule 404 Requirement
Moderator – Sudip Bhattacharjee, Virginia Polytechnic Institute and State University
Panelist: *Dave Reavy, KPMG*
Panelist: *Ken Jenkins, Lowe’s Corporation*
- 11:15 am – 12:30 pm (B2)** Salon B
Paper Presentations – Forecasting
Moderator: Lisa Owens, Clemson University
The Time-Series Properties of Operating Cash Flows - Evidence from Japan
Masumi Nakashima, Fukushima College · Converse College
David A. Ziebart, University of Illinois at Urbana-Champaign
- Predicting Earnings and Returns for Neglected Firms Using Analysts’ Forecasts and Realized Earnings for Followed Firms
Andrew Ayimbila Anabila, Pace University

- 11:15 am – 12:30 pm (B3)** **Paper Presentations – Teaching & Curriculum**
 Salon C
Moderator: Megan Mowrey, Clemson University
 Improvements in Accounting Education: A Positive Outcome of Concepts-Based Accounting Standards
Daniel Thorne, Eastern Kentucky University
- Teaching Portfolios: A Tool to Better Assess Teaching
Alan Reinstein, Wayne State University
Gerald H. Lander, University of South Florida-St. Petersburg
Stephen Danese, University of South Florida-St. Petersburg
- CPA Examination Candidates' Perceptions Regarding The Current Computer-Based Format
Seth Levine, University of Miami
- 11:15 am – 12:30 pm (B4)** **Paper Presentations – Management Accounting**
 Dilworth
Moderator: Carolyn George, North Carolina Central University
 Does Formalization of the Budgeting Process Enhance Altruistic Behaviors?
Harold T. Little, Jr., Western Kentucky University
- Participative Budgeting, Performance and Job Satisfaction: A Cultural Study of Managers Working for Multinational Firms in the United States and U.S. - Mexico Border
Maria A. Lopez-Leach, Auburn University Montgomery
John Rigsby, Mississippi State University
- 11:15 am – 12:30 pm (B5)** **Paper Presentations – Auditing/Teaching and Curriculum**
 Eastover
Moderator: Charles E. Alvis, Winthrop University
 The Value of Accounting Internships: Evidence from a Longitudinal Study
Susan H. Ivancevich, University of North Carolina at Wilmington
Heather Hermanson, Kennesaw State University
Marry Hill, Kennesaw State University
- A Longitudinal Study of New Staff Auditors' Experiences and Expectations
Marry Hill, Kennesaw State University
Heather Hermanson, Kennesaw State University
Susan H. Ivancevich, University of North Carolina at Wilmington
- 11:15 am – 12:30 pm (B6)** **Paper Presentations – Teaching & Curriculum**
 Elizabeth
Moderator: Doug Barney, University of Indiana Southeast
 Accounting Education Change Assessment Over Ten Years
John E. Karayan, California State Polytechnic University, Ponona
Richard Hulme, California State Polytechnic University, Ponona

Recommended Changes in Accounting Education: Have They Taken Place?

Gary G. Berg, East Tennessee State University

Paul E. Bayes, East Tennessee state University

11:15 am – 12:30 pm (B7)
Wendover

Paper Presentations – Assessing Academic Productivity
Moderator: Cindy Blanthorne, The University of North Carolina at Charlotte

List of Approved Publication Outlet: Practice and Perception

Ramasamy Odaiyappa, Alcorn State University

John Gill, Alcorn State University

A Pragmatic Approach to Assessing Research Productivity

Rebecca Shortridge, Ball State University

Michele Matherly, The University of North Carolina at Charlotte

A Review and Content Analysis of Advances in Accounting

Jeffrey J. McMillan, Clemson University

Daryl M. Guffey, Clemson University

12:30 pm – 2:00 pm
Salon E

Luncheon

Presiding: *Hughlene Burton and Ralph Welton*

Presentation: Best Paper Award for Teaching & Curriculum Section

Speaker: *Neil A. Cotty, Senior Vice President, Chief Accounting Officer, Bank of America*

2:15 pm – 3:30 pm (C1)
Salon A

Panel Discussion – International Accounting

Panelist: *Jessica Johnson Frazier, Eastern Kentucky University*

Panelist: *Hughlene Burton, The University of North Carolina at Charlotte.*

2:15 pm – 3:30 pm (C3)
Salon C

Paper Presentations – Teaching & Curriculum

Moderator: Frankie Gurganus, High Point University

Equine Profit and Loss: An Accounting Principles Introduction to the Thoroughbred Horse Industry

Richard Fern, Eastern Kentucky University

Teaching Tax in Principles of Accounting: Which Topics Should be Covered?

William B. Pollard, Appalachian State University

Innovative Strategies for Teaching Principles of Accounting and Federal Taxation Classes

Michael A. Seda, Strayer University

2:15 pm – 3:30 pm (C4)
Dilworth

Paper Presentations – Ethics

Moderator: Susan Swanger, Western Carolina University

The Aggressiveness of Tax Professional Reporting: Examining the Influence of Moral Reasoning

Cindy Blanthorne, The University of North Carolina at Charlotte

Hughlene A. Burton, The University of North Carolina at Charlotte

Dann G. Fisher, Kansas State University

Learning from Experience: An Earnings Manipulation Case

Marilyn Young, Belmont University

Susan L. Taylor, Belmont University

2:15 pm – 3:30 pm (C5)
Eastover

Paper Presentations – Performance Measures

Moderator: Michele Matherly, The University of North Carolina at Charlotte

The Joint Effect of Balanced Scorecard Evaluation Windows and Project Risk on Resource Allocation Decisions

Marco Lam, The University of Alabama, Doctoral Candidate

Sensitivity of Executive Pay to Accounting Performance Measures In All-Equity Firms

Raghavan J. Iyengar, North Carolina Central University

H. James Williams, Seidman College of Business

Ernest Zampelli, Catholic University of America

Perceived Usefulness of Strategic Performance Measurement Systems in a Competitive Retail Environment

Timothy B. Biggart, The University of North Carolina at Greensboro

Richard Flanagan, The University of North Carolina at Greensboro

J. William Harden, The University of North Carolina at Greensboro

Laurie B. McWhorter, Mississippi State University

2:15 pm – 3:30 pm (C6)
Elizabeth

Paper Presentations – Management Accounting

Moderator: Frances A. Kennedy, Clemson University

Does Outsourcing Affect Hospital Profitability?

Kreag Danvers, Wayne State University

Pavel Nikolov, Wayne State University

Making the Decision to Outsource a Service Department:

Who Should Deliver Internal Audit Services?

Hubert D. Glover, Howard University

Jeffrey J. McMillan, Clemson University

Jean T. Wells-Jessup, Howard University

2:15 pm – 3:30 pm (C7)
Wendover

Paper Presentations – Financial Accounting and Reporting
Moderator: Flora F. Niu, Wilfrid Laurier University, Ontario, Canada

Intangible Assets Disclosed in Spanish Annual Reports
Gonzalo Rodríguez Pérez, Universidad Autónoma de Barcelona. Spain
Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos - Unisinos. Brasil

Goodwill Impairment Reporting Under SFAS 142: Transparent Financial Disclosure?

Suzanne K. Sevin, University of North Carolina at Charlotte
Richard G. Schroeder, University of North Carolina at Charlotte
Sak Bhamornsiri, University of North Carolina at Charlotte

3:30 pm – 3:45 pm
Exhibits Area

Refreshments Break

3:45 pm – 5:00 pm (D1)
Salon A

Panel Discussion – Systems/Teaching and Curriculum

Tips and Techniques for the First Time AIS Instructor
Rose Marie Martin, California State Polytechnic, Pomona

3:45 pm – 5:00 pm (D2)
Salon B

Paper Presentations - Auditing

Moderator: Lynn H. Clements, Florida Southern University

Working Together To Effectively Integrate Generalized Audit Software into the Collegiate Auditing Curriculum

Terry J. Engle, University of South Florida
Kate M. Head, Systems Matter Expert for Higher Education and Healthcare

A Multidimensional Approach to Cover COSO, Sarbanes-Oxley, and COBIT in Auditing and Information Systems Courses

Lydia L. F. Schleifer, Clemson University
Richard Dull, Clemson University

Audit Committee Characteristics and Unwarranted Auditor Changes

Diana R. Robinson, North Carolina Agricultural and Technical State University
Don R. Hansen, Oklahoma State University
Daniel S. Tilley, Oklahoma State University

3:45 pm – 5:00 pm (D3)
Salon C

Paper Presentations – Taxation/History

Moderator: Howard Godfrey, The University of North Carolina at Charlotte

Seventy Years of the Gregory Case
Tonya K. Flesher, University of Mississippi
Tina Quinn, Arkansas State University

Unreported Tip Income: A Taxing Issue
John Robertson, Arkansas State University
Tina Quinn, Arkansas State University
Rebecca Carr, Arkansas State University

Finally: Contingent Attorney Fees Paid from an Award Receive Long-Awaited Congressional and Supreme Court Attention
L. Stephen Cash, Clemson University
Thomas Dickens, Clemson University
Megan Mowrey, Clemson University

3:45 pm – 5:00 pm (D4)
Dilworth

Paper Presentations – Management Accounting
Moderator: Nabil Elias, The University of North Carolina at Charlotte

Lean Accounting: What's It All About?
Frances A. Kennedy, Clemson University
Peter C. Brewer, Miami University

An Improved Standard Costing System
Roger K. Doost, Clemson University

3:45 pm – 5:00 pm (D5)
Eastover

Paper Presentations – Financial Accounting and Reporting
Moderator: Rebecca Shortridge, Ball State University

The Determinants of Firms' Choice of Adoption of Fair-Value Accounting for Employee Stock Options
Flora F. Niu, Wilfrid Laurier University, Ontario, Canada

How Does Accounting Fit into A Firm's Political Strategy?
Derek Johnston, Colorado State University
Denise Jones, College of William and Mary

3:45 pm – 5:00 pm (D6)
Elizabeth

Paper Presentations – Gender/Ethics
Moderator: James R. Davis, Anderson College

Diversity in the Accounting Profession: A Comparison of Practice and Academe
Leslie Weisenfeld, Winston-Salem State University
Ida Robinson-Backmon, North Carolina Agricultural and Technical State University

Getting to the Bottom Line: An Exploration of Gender and Earnings Quality
Gopal V. Krishnan, George Mason University
Linda Parsons, George Mason University

3:45 pm – 5:00 pm (D7)
Wendover

Paper Presentations – International Accounting/Finance
Moderator: Alan Blankley, The University of North Carolina at Charlotte

The Relevance of Target Accounting Quality to the Long-term Success of Cross-border Mergers

Ervin L. Black, Brigham Young University

Thomas A. Carnes, Western Carolina University

Tomas Jandik, University of Arkansas

B. Charlene Henderson, University of Texas

The Effects of the Cost of Foreign Internal Funds on Firms' Financing Choice of Debt vs. Internal Funding

Susan Albring, University of South Florida

6:00 pm – 8:00 pm
Salon E

Reception

Saturday, April 23

7:00 am – 12:00 pm
3rd Floor Registration Desk

Registration Desk Open

7:30 am – 8:15 am

Buffet Breakfast

8:15 am – 8:45 am

Business Meeting.

Salon E

Hughlene Burton & Ralph Welton, Presiding.

9:00 am – 10:15 am (E1)

Panel Discussion- Journal Editors

Salon A

Moderator: Dennis Bline, Bryant University

Panelist: *Dennis Bline, Bryant University*, **Global Perspectives on Accounting Education**

Panelist: *Bryan Church, Georgia Insititute of Technology*, **Behavioral Research in Accounting**

Panelist: *Sue Ravenscroft, Iowa State University*, **Issues in Accounting Education**

9:00 am – 10:15 am (E2)

Paper Presentations – Auditing

Salon B

Moderator: Tina Quinn, Arkansas State University

Employee Fraud and the Role of the Internal Auditor In the Casino and Gaming Industry

Ron Marden, Appalachian State University

Randy Edwards, Appalachian Sate University

The Role of Inter-organizational Attachments in the Successful Resolution of First-time Audit Qualifications

Michael J. Meyer, University of New Orleans

John T. Rigsby, Mississippi State University

Jeff Boone, Louisiana State University

Auditors' Use of Qualitative Information in Materiality
Judgments
Charles A. Brown, Penn State University - Erie

9:00 am – 10:15 am (E3)
Salon C

Paper Presentations – Management Accounting
Moderator: Roger Doost, Clemson University
Using Historical Research in the Managerial Accounting
Classroom
Dale L. Flesher, University of Mississippi
William D. Samson, University of Alabama
Gary John Previts, Case Western Reserve University

Explaining Resistance to Using Activity-Based Information: A Case Study
Aretha Y. Hill, Florida A&M University

9:00 am – 10:15 am (E4)
Dilworth

Paper Presentations – Teaching & Curriculum
Moderator: Mike Bitter, Stetson University
Using EXCEL to Develop a Sophisticated Retirement Income Projector
Model
Murray S. Anthony, East Tennessee State University
Gary D. Burkette, East Tennessee State University
Michael D. Everett, East Tennessee State University

A Real World Application of Investment Theory
John D. Rossi, Moravian College

9:00 am – 10:15 am (E5)
Eastover

Paper Presentations – Teaching & Curriculum
Moderator: Richard Fern, Eastern Kentucky University
Whistleblowing Intentions of Accounting Students
Tara J. Shawver, King's College
Lynn H. Clements, Florida Southern College

Financial Reporting Ethics: The Role of Academia
Susan L. Swanger, Western Carolina University

How Two-year College Students Assess Ethical Dilemmas
M. Lynnette Smyth, Gordon College
James R. Davis, Anderson College

10:15 am – 10:30am
Pre-function Area

Refreshments Break

- 10:30 am – 11:45am (F1)** **Panel Discussion – Teaching & Curriculum**
 Salon A
 Shared Experiences - Reflecting on What We Teach
Moderator: Mike Bitter, Stetson University
 Panelist: *Ed Blocher, The University of North Carolina at Chapel Hill*
 Panelist: *Georgia Saemann, The University of Wisconsin, Milwaukee*
 Panelist: *Tonya Flesher, University of Mississippi*
- 10:30 am – 11:45 am (F2)** **Paper Presentations – Teaching & Curriculum**
 Salon B
Moderator: Lydia Schleifer, Clemson University
 Hybrid Distance Learning Experiment in Principles of Accounting,
 Managerial Accounting and Federal Taxation Classes
Mike A. Seda, Strayer University
- Online Learning: Contributions to a Quality Business Education
Kristine Parsons, Lenoir-Rhyne College
Gail Miles, Lenoir-Rhyne College
- 10:30 am – 11:45 am (F3)** **Paper Presentations – Accounting History/Accounting Frauds**
 Salon C
Moderator: Hughlene Burton, The University of North Carolina at Charlotte
 The International Match Company Scandal: History Rediscovered
Sandra S. Kramer, The University of Florida
Gary John Previts, Case Western Reserve University
- Gerhard Mueller and the Legacy of the Accounting Education Change
 Commission
Dale L. Flesher, University of Mississippi
Tonya K. Flesher, University of Mississippi
- 10:30 am – 11:45 am (F4)** **Paper Presentations – Public Interest/Tax Policy**
 Dilworth
Moderator: Howard Godfrey, The University of North Carolina at Charlotte
 Property Taxes: Trends and Alternatives
Daniel J. Tschopp, Daemen College
Steve Wells, Alcorn State University
Douglas K. Barney, Indiana University Southeast
- Michigan Tuition Tax Credits: A Creative Approach to Curbing Tuition
 Inflation
Marilyn Young, Belmont University
Jane Dillard-Eggers, Belmont University
- The Capital Structure of Nonprofit Organizations: An Empirical
 Comparison of the Sectors
John Trussel, Penn State Harrisburg

10:30 am – 11:45 am (F5)
Eastover

**Panel Discussion – New Developments on the Certified
Management Accounting Examination.**

**Moderator: Nabil Elias, The University of North Carolina at
Charlotte**

Panelist: *Laurie McWhorter, Mississippi State University.*

Panelist: *Michele Matherly, The University of North Carolina at
Charlotte*

Panelist: *Dan Hill, Bank of America*