

2006 Southeast Regional Meeting

Program Schedule

Thursday, March 30

- 7:50 am – 12:30 pm** **Industry Tour:** TVA Wind Farm
(Lunch and Transportation Included - Meet in Hotel Lobby)
- 1:00 pm – 5:00 pm** Continuing Professional Education
Inventing Your Own Accounting Ethics Course
Wallace R. Wood, University of Cincinnati
- 1:30 pm – 4:30 pm** Continuing Professional Education
Accounting Issues Related to Business Firms
- 2:00 pm – 7:00 pm** Registration
- 4:00 pm – 8:00 pm** Exhibits
- 6:00 pm – 8:00 pm** Welcome Reception

Friday, March 31

- 7:00 am – 5:00 pm** Registration Desk Open
- 7:00 am – 3:45 pm** Exhibits
- 7:00 am – 8:00 am** Continental Breakfast
- 8:15 am – 9:30 am** Plenary Session
G. Peter Wilson, Boston College
Student Motivation
- 9:30 am – 9:50 am** Refreshment Break

9:50 am – 11:30 am

**Paper Presentations – Teaching and Curriculum
Moderator: Michelle Hagadorn, Roanoke College**

Publishing and Utilizing Relevant Research: The Student Perception of an Effective Teacher

Karen C. Miller, Union University

Morris H. Stocks, University of Mississippi

Teaching Auditing Students About Internal Controls From an Internal Audit Perspective

Susanne O'Callaghan, Pace University

John P. Walker, Queens College, CUNY

Raymond J. Elson, Valdosta State University

Metacognition and Performance in the Accounting Classroom

Lydia L. F. Schleifer, Clemson University

Richard Dull, Clemson University

Incorporating Information Literacy into the Accounting Curriculum

Shaun Jackson, University of Colorado at Colorado Springs

David Durkee, Weber State University

9:50 am – 11:30 am

**Paper Presentations – Accounting History
Moderator: Robert G. Morgan, East Tennessee State University**

Some Accounting Records from the Books of Genoese Bankers in Northern Italy During the First Half of the Fifteenth Century

Alvaro Martinelli, Appalachian State University

The AACSB and the Evolution of Accountancy Accreditation

Dale L. Flesher, University of Mississippi

The Contributions of Lawrence B. Sawyer to the Profession of Internal Auditing

Nina M. Goza, Arkansas Tech University

9:50 am – 11:30 am

Paper Presentations – Forensic Accounting
Moderator: Mary Greenawalt

Microcap Companies: Dark Alleys in the Wall Street
Richard Chen, Eastern Kentucky University

HealthSouth: What Went Wrong
John D. Rossi, III, Moravian College

Structural Model Development for Fraudulent Financial Reporting
Thomas E. McKee, East Tennessee State University, Norwegian School of Economics and Business Administration

9:50 am – 11:30 am

Paper Presentations – Financial Accounting and Reporting
Moderator: Raghavan Iyengar, North Carolina Central University

The Value Relevance of Purchasing Power Parity Deviations Inherent in the Reporting of Foreign Currency Translation Adjustments
David A. Ziebart, University of Kentucky
Jong-Hag Choi, Hong Kong University of Science and Technology

A Research Note on the Incremental Usefulness of Income Tax Allocations in Predicting Future Cash Flows
Benjamin P. Foster, University of Louisville
Terry J. Ward, Middle Tennessee State University

Investor Underreaction to Earnings Surprises and Overreaction to Product News in the Drug Industry
Dov Fischer, Berkeley College

The Relationship Between R&D Investments and Firm Performance: A Re-Examination
Cheng-Jen Huang, National Chengchi University
Chun-Ju Liu, Tunghai University

9:50 am – 11:30 am

Poster Session

Enhancing Student Interview Skills
Douglas K. Barney, Indiana University SE

Online vs. Face to Face – Is There a Difference in How
Accounting Students Learn?
Kimberly A. Sipes, Kentucky State University
Victor Ricciardi, Kentucky State University

9:50 am – 11:30 am

Workshop – Teaching and Curriculum

Critical Thinking Skills
G. Peter Wilson, Boston College
Carolyn Wilson

11:30 am – 1:00 pm

Luncheon

Presiding: *Paul E. Bayes*

Presentation: Best Paper Award for Teaching and
Curriculum Section

Speaker: *Shyam Sunder, American Accounting Association*
President-Elect

1:20 pm – 3:00 pm

Paper Presentations – Teaching and Curriculum
Moderator: *William B. Pollard, Appalachian State*
University

Using a Multimedia-Designed Tutorial to Teach Cash Flow
Statements
A. James McKee

How a Major SEC Study Affects Accounting Practice and
Education
Mary Greenawalt

Out-West Products, Inc.: An Excel-based Financial Planning
and Decision Analysis Case
Kreag Danvers, Clarion University
Charles A. Brown, Penn State University at Erie
Anthony Grenci, Clarion University

Using a Multimedia Experiential Learning and
Multidisciplinary Approach to Teach Graduate Level
Accounting Communications: Student Perceptions
John P. Walker, Queens College – CUNY
Susanne O’Callaghan, Pace University

1:20 pm – 3:00 pm

Paper Presentations – Management Accounting
Moderator: Sharon Gibbs, Roanoke College

Applying Value Engineering in the Development of Marketable By-Products from Alternative Swine Manure Treatment Technology

Al Chen, North Carolina State University

Kelly Zering, North Carolina State University

The Fuzzy Set Theory to Managerial Contract Analysis

Yu-Cheng Lin, National Chung Hsing University

Tzy-Yih Hsiap, Feng Chia University

Fang-Chi Lin, Feng Chia University

The Relative Accuracy of Allocating Service Departments' Cost to Production Departments under the Step Method

Charles Brown, Penn State University at Erie

David Doran, Penn State University at Erie

1:20 pm – 3:00 pm

Paper Presentations – Taxation

Moderator: Thomas G. England, East Tennessee State University

Accounting for Uncertain Tax Positions and I.R.C. § 6694: Are the I.R.C. and FASB Requirements Aligned with Each Other?

Robert R. Oliva, University of Arkansas at Little Rock

Cynthia M. Daily, University of Arkansas at Little Rock

Risk Attitude: Development and Validation of a Context-Specific Measure for Tax Compliance

Robin N. Romanus, Virginia Polytechnic Institute and State University

Damon M. Fleming, Virginia Polytechnic Institute and State University

Know the Candidates: The Alternative Minimum Tax Project

William D. Samson, University of Alabama (Deceased)

Tonya Flesher, University of Mississippi

1:20 pm – 3:00 pm

Poster Session

Using Feedback as Part of a Continuous Communication Loop to Enhance Student Learning

Sanjay Gupta, Valdosta State University

Raymond J. Elson, Valdosta State University

Different Exam Versions Can Have Unanticipated Negative Effects

Jeffrey J. McMillan, Clemson University

1:20 pm – 3:00 pm

Panel Discussion – Publishing Tips for Accounting Educators

Panelist: David Ziebart, *University of Kentucky*

Panelist: Susan Prather, *TSCPA*

Panelist: Victor Ricciardi, *Kentucky State University*

3:00 pm – 3:20 pm

Refreshment Break

3:20 pm – 5:00 pm

Paper Presentations – Teaching and Curriculum

Moderator: Murray S. Anthony, *East Tennessee State University*

Efficacy of a 100% Case Based Approach to Teaching Introductory Undergraduate Financial Accounting

Thomas E. McKee, East Tennessee State University

Introductory Accounting Model

Marvin J. Albin, University of Southern Mississippi

Extra Credit – The New Insurance Policy

Linda M. Marquis, Northern Kentucky University

The Morals Clause: A Case Study in Ethical Behavior

Ron Marden, Appalachian State University

Susan Anderson, Appalachian State University

3:20 pm – 5:00 pm

Paper Presentations – Auditing

Moderator: Saeed Roohani, *Bryant University*

The Changing Face of Auditor Compensation over the Last Five Years: A Study of Large Publicly Traded Companies

Ganesh M. Pandit, Adelphi University

Vijaya Subrahmanyam, Mercer University – Atlanta

Accounting Firms Cautiously Maneuver in the New Audit Environment

Albert L. Nagy, John Carroll University

William J. Cenker, John Carroll University

On the Audit Procedures for XBRL Financial Statement Instances

Kuo-hua Chou, National Pingtung Institute of Commerce

3:20 pm – 5:00 pm

Paper Presentations – Accounting History

Moderator: Morris H. Stocks, University of Mississippi

Stuart Chase: Influential Author, Advisor to FDR, and first Third-Generation CPA

Linda Bradley, College of Charleston

The Antecedents of Modern Financial reporting Practices for Troubled Companies: The Case of Border States Railroads During the American Civil War

Jan Richard Heier, Auburn University Montgomery

The Railroad Influence on the Development of the American Accounting Profession: The Haskins & Sells Engagement Book

Dale L. Flesher, University of Mississippi

Gary John Previts, Case Western Reserve University

William D. Samson, University of Alabama

A Study of the Impact of Special Interest Groups on Major Tax Reform: Agriculture and the 1913 Income Tax Law

Tonya K. Flesher, University of Mississippi

Douglas K. Barney, Indiana University SE

3:20 pm – 5:00 pm

Paper Presentations – Financial Accounting and Reporting

Moderator: Philip F. Jacoby, American University

Wal-Mart's Effect on Suppliers

Martin Gosman, Quinnipiac University

Mark Kohlbeck, Florida Atlantic University

Which Earnings Components Drive Earnings? Evidence from the UK

Ann L-C. Chan, University of Liverpool

Stephen W. J. Lin, Florida International University

Norman Strong, Manchester Business School

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

David A. Ziebart, University of Kentucky

J. J. Wu, Mercer Human Resource Consulting

3:20 pm – 5:00 pm

Panel Discussion – Classroom Effectiveness

Panelist: Jan Williams, University of Tennessee

Panelist: G. Peter Wilson, Boston College

3:20 pm – 5:00 pm

Poster Session

Developing an Undergraduate International Accounting Course That Satisfies the AICPA's Core Competency Framework

Nancy L. Christie, Western Washington University

CPAs as Forensic Accountants in Divorce Engagements

Ron Marden, Appalachian State University

Tige Darner, Dixon Hughes, LLPs

6:00 pm – 8:00 pm

Reception

Saturday, April 1

7:00 am – 12:00 pm

Registration

7:30 am – 8:15 am

Buffet Breakfast

8:15 am – 8:45 am

Business Meeting

8:45 am – 9:00 am

Break

9:00 am – 10:40 am

Paper Presentations – International Accounting

Moderator: Richard Chen, Eastern Kentucky University

Impact of Auditor on the Implementation of SFAS 131

Dave L. Nichols, University of Mississippi

W. Mark Wilder, University of Mississippi

J. Riley Shaw, University of Mississippi

The Impact of Corporate Social Disclosure on Investment Behavior – A Cross National Study

Joyce van der Lann Smith, Virginia State University
Rasoul H. Tondkar, Virginia Commonwealth University
Robert L. Andrews, Virginia Commonwealth University

Market Reaction to the Information Environment in Cross Listing and R&D Intensive Firms: Evidence from Taiwan Electronics Companies

Fu-Jen (Daniel) Hsiao, University of Texas at Arlington
Chi-Chuang Hsieh, Chung Hua University

9:00 am – 10:40 am

Paper Presentations – Auditing

Moderator: Susan Swanger, Western Carolina University

Audit Committees: An Examination of the Evolution of Audit Committees in the Wake of Sarbanes-Oxley

Richard S. Rand, Tennessee Technological University

Helping Bank Audit Committees Find Financial Experts

Alan Reinstein, Wayne State University

Mohamed E. Bayou, University of Michigan – Dearborn

Competition for Andersen's Clients

Mark Kohlbeck, Florida Atlantic University

Brian Mayhew, University of Wisconsin – Madison

Michael Wilkins, Texas A&M University

9:00 am – 10:40 am

Paper Presentations – Not-for-Profit

Moderator: Royce Burnett, University of Miami

Program Head's Criteria for and Reaction to Fair Governmental Budgetary Procedures

Randall L. Kinnersley, Western Kentucky University

Nace R. Magner, Western Kentucky University

Analyzing the Financial Statements of Nonprofit Organizations: A Study of the Major Sectors

John Trussel, Pennsylvania State University at Harrisburg

Governance, Internal Control, and Executive Compensation: The Case of American University

Philip F. Jacoby, American University

An Empirical Investigation of Changes in Charity Care Spending by Nonprofit Hospitals in Response to Mandatory Threshold Law

Frances A. Kennedy, Clemson University

Laurie B. McWhorter, Mississippi State University

Jennifer Troyer, University of North Carolina Charlotte

Caleb Stroup, University of North Carolina Charlotte

9:00 am – 10:40 am

**Paper Presentations – Teaching and Curriculum
Moderator: Douglas Barney, Indiana University SE**

Mutual Monitoring in a Multi-Period Team Setting: An Experimental Investigation

Anthony D. Nikias, Texas A&M University, Kingsville

Teaching International Accounting: An Assignment to Measure the Ability of Students to Use the Internet to Translate Currencies and Record the Results

William Pollard, Appalachian State University

Identity Fraud Protection Intentions of College Students and Faculty

Christoph Barnett, Florida Southern College

Lynn H. Clements, Florida Southern College

9:00 am – 10:40 am

**Panel – Assessing Student Learning Outcomes
Moderator: Paul E. Bayes, East Tennessee State University**

Panelist: Karen Tarnoff, East Tennessee State University

Panelist: Evelyn J. Honaker, Walters State Community College

Panelist: D. Lee Warren, Belmont University

9:00 am – 10:40 am

Poster Session

10:40 am – 11:00 am

Refreshment Break

11:00 am – 11:50 am

Paper Presentations – Internships

Moderator: Gary D. Burkette, East Tennessee State University

An Assessment of the Relationship between Accounting Internships and the Number of Job Offers for Accounting Students

Dan P. Hollingsworth, Mississippi State University

Noel Addy, Mississippi State University

Clyde E. Herring, Mississippi State University

Donna Smith Polledo, Mississippi State University

The Accounting Internship: Looking Back

R. Dan Fesler, Tennessee Technological University

Charles W. Caldwell, Tennessee Technology University

11:00 am – 11:50 am

Paper Presentations – Taxation

Moderator: Gary G. Berg, East Tennessee State University

The IRC Section 672 Trust Fraud Penalty: Meaning and Implications

Richard Fern, Eastern Kentucky University

Evaluating Razavi-Type Fixed Rental Pool Arrangements: How Important Are Tax Consequences in Making the Investment Decision?

Sharon S. Lassar, Florida Atlantic University

William A. Duncan, Arizona State University – Phoenix

John O. Everett, Virginia Commonwealth University

11:00 am – 11:50 am

Paper Presentations – Financial Accounting and Reporting

Moderator: Mark Kohlbeck, Florida Atlantic University

Complexity in U.S. GAAP

Steve C. Wells, Alcorn State University

Douglas K. Barney, Indiana University SE

Daniel Tschopp, Daeman College

An Analysis of the Conceptual Basis for General Purpose Financial Statements Issued by Business, Not-For-Profit, and State and Local Governmental Organizations

Judith A. Kamnikar, Auburn University at Montgomery

11:00 am – 11:50 am

Roundtable Discussion – Online, Hybrid, or F2F – What Works for Accounting Students?

Kimberly Sipes, Kentucky State University

11:00 am – 11:50 am **Roundtable Discussion – The Annual Report Project:
How It’s Used in the Classroom**
Mary B. Greenawalt
Sheila Foster, The Citadel

Noon **Meeting Adjournment**