

**American Accounting Association  
Western Region Annual Meeting, April 29 – May 1, 2004  
Schedule of Events**

**Thursday, April 29**

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|------------------|--|
| 2:00 – 7:30 p.m. | Registration   |
| 1:30 - 4:30 p.m. | CPE Workshop #1<br>Teaching and Assessing Professional Competencies in<br>Managerial and Cost Accounting<br>Presenter: Susan K. Wolcott, Ph.D. |
| 3:30 - 4:30 p.m. | CPE Workshop #2<br>A Short Practice Case for a First (and Only?) Course in<br>Auditing<br>Presenter: Donald A. Schwartz, CPA, J.D.             |
| 4:00 – 7:30 p.m. | Exhibits   |
| 6:00 - 7:30 p.m. | Welcome Reception  |

**Friday, April 30**

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| 7:15 a.m. – 5:00 p.m.   | Registration   |
| 7:15 a.m. – 3:30 p.m.   | Exhibits   |
| 7:15 - 8:15 a.m.        | Continental Breakfast  |
| 8:30 - 10:00 a.m.       | Plenary Session—“Taking Back the Classroom”<br>Moderator: Paul Solomon, Northern Arizona University<br>Speaker: Barbara Millis, Air Force Academy<br>Facilitator: Tom Klammer, University of North Texas |
| 10:00 - 10:30 a.m.      | Break  |
| 10:30 a.m. - 12:00 noon | Concurrent Sessions (see Schedule)<br>Sessions 1, 2, 3, 4, & 5; Panel 1  |
| 12:05 - 1:25 p.m.       | Lunch and Speaker<br>Speaker: Paul L. Comstock, Paul L. Comstock Company   |

1:30 - 3:00 p.m.	Concurrent Sessions (see Schedule) Sessions 6, 7, & 8; Forum 1; Panels 2 & 3
3:00 - 3:30 p.m.	Break
3:30 - 5:00 p.m.	Concurrent Sessions (see Schedule) Sessions 9, 10, 11, & 12; Forum 2, Panel 4
6:30 - 8:00 p.m.	Reception

**Saturday, May 1**

7:30 – 11:30 a.m.	Registration
7:30 - 8:25 a.m.	Buffet Breakfast, Business Meeting (start at 7:50), and Speaker Speaker: William L. Felix, Jr., AAA President
8:30 - 10:00 a.m.	Concurrent Sessions (see Schedule) Sessions 13, 14, 15, 16, & 17; Panel 5
10:00 - 10:30 a.m.	Break
10:30 a.m. - 12:00 noon	Concurrent Sessions (see Schedule) Sessions 18, 19, & 20; Forum 3; Panel 6
12:00 noon	Meeting Concludes

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**American Accounting Association  
Western Region Annual Meeting, April 29 – May 1, 2004  
Concurrent Session Schedule**

**Friday, April 30, 10:30 a.m. – 12:00 noon**

**SESSION 1: “FAR”**

**Moderator: Ron Reed, University of Northern Colorado**

**“The Information Content of Restructuring Charges: A Contextual Analysis”**

Paul K. Chaney, Vanderbilt University  
Chris E. Hogan, Southern Methodist University  
Debra C. Jeter, Vanderbilt University

**“A Theory of Interest Rate Swap Overhedging”**

Angela L.J. Hwang, Eastern Michigan University  
Robert E. Jensen, Trinity University

**Discussant: Kathy Dunne, Rider University**

**SESSION 2: “T & C”**

**Moderator: Robert Holtfreter, Central Washington University**

**“Teaching Fraud Detection Skills: A Problem-Based Learning Approach”**

Cindy Durtschi, Utah State University  
Rosemary R. Fullerton, Utah State University

**“Introductory Financial Accounting and the Transition to Intermediate Accounting: One University's Experience”**

Jiunn Huang, San Francisco State University  
John O'Shaughnessy, San Francisco State University  
Robin Wagner, San Francisco State University

**“Setting The Proper Tone on The First Day of Class”**

Rick L. Crosser, Metropolitan State College of Denver  
Doug Laufer, Metropolitan State College of Denver

**Discussant: Richard Hulme, California State Polytechnic University**

**SESSION 3: “AU”**

**Moderator: Ali Peyvandi, California State University, Fresno**

**“Audit Quality and the Pricing of Initial Public Debt Issues”**

Steve Fortin, McGill University, Canada  
Jeffrey Pittman, Memorial University of Newfoundland, Canada

**“Auditor Independence, Executive Pay, and Firm Performance”**

Raghavan J. Iyengar, North Carolina Central University  
Ernest M. Zampelli, The Catholic University of America

**“The Relationship of Audit Committee Characteristics with Endogenously Determined Audit and Non-Audit Fees”**

Ho Young Lee, University of Nebraska at Omaha  
Vivek Mande, California State University, Fullerton

**Discussant: John Thornton, Washington State University**

**SESSION 4: "T & C"**

**Moderator: Susan Wolcott, WolcottLynch Associates**

**"Time to Retire the T-account: A More Effective Way to Teach Debits and Credits in Financial Accounting"**  
Craig Reeder, Florida A&M University

**"The Language of Music: A Parable for Accounting Educators"**  
Sheldon R. Smith, Utah Valley State College

**"The Role of Teachers in the Decline of the Accounting Profession"**  
George J. Staubus, University of California, Berkeley

**Discussant: Steve Crow, California State University, Sacramento**

**SESSION 5: "GOV"**

**Moderator: Ronald Stone, California State University, Northridge**

**"An Examination of The Influence of Surprise on Judges and Juror's Outcome Effects"**  
Kimberly Frank Charron, University of Nevada, Las Vegas  
D. Jordan Lowe, Arizona State University West

**"The Determinants of Auditee Satisfaction and Perceived Audit Quality in Local Government"**  
Suzanne H. Lowensohn, Colorado State University  
Laurence E. Johnson, Colorado State University  
Donald Samelson, Colorado State University

**Discussant: Mahmoud Nourayi, Loyola Marymount University**

**PANEL 1: STUDENT**

**"Careers in Accounting: A Taste of Government, Public, and Industry"**

**Moderator: Christy Kloezeman, Glendale Community College**

**Panelists:**

Hugo Ramirez, Internal Revenue Service

Patricia Rose, Federal Bureau of Investigation

Karen Harmon, Osbourne Industries

Michael Milam, Milam, Knecht and Warner LLP

## **Friday, April 30, 1:30 – 3:00 p.m.**

### **SESSION 6: “FAR”**

**Moderator: Laura Dunn, University of Wyoming**

**“Pricing of Seasoned Equity Offers and Earnings Management”**

Yongtae Kim, Santa Clara University  
Myung S. Park, San Francisco State University

**“Public Information: Does It Discourage Insider Trading?”**

Sangwoo Lee, University of Illinois at Urbana-Champaign  
Young K. Kwon, University of Illinois Urbana-Champaign

**“Do Managers Use Pro Forma Earnings to Exceed Analyst Forecasts?”**

Jeffrey T. Doyle, University of Utah  
Mark T. Soliman, Stanford University

**Discussant: Emre Karaoglu, University of Southern California**

### **SESSION 7: “FAR”**

**Moderator: Robert Jinkens, Self-Employed**

**“Using Judgment to Measure the Allowance for Doubtful Accounts”**

Catherine A. Finger, Portland State University

**“Partnership Accounts and Commercial Loans in Tuscany during the First Half of the Fourteenth Century”**

Alvaro Martinelli, Appalachian State University

**“Joint Accounting Choices: An Examination of Firms' Adoption Strategies for SFAS No. 106 and SFAS No. 109”**

Michele Daley, Rice University  
Debra Jeter, Vanderbilt University  
Paul Chaney, Vanderbilt University

**Discussant: Marc Giullian, Montana State University**

### **SESSION 8: “T & C”**

**Moderator: Martha Doran, San Diego State University**

**“10 Years After: Assessing Accounting Education Change”**

Richard D. Hulme, California State Polytechnic University  
John E. Karayan, California State Polytechnic University, Pomona  
Frank Barro, California State Polytechnic University

**“A Case for Integrating the Wall Street Journal into the Accounting Curriculum”**

James M. Kohlmeier, East Carolina University

**“Computer Assisted Grading of an Accounting Information Systems Course in a Networked Environment”**

Andrew Luzi, California State University, Fullerton  
Mohsen Sharifi, California State University, Fullerton

**Discussant: Cherie O'Neil, Colorado State University**

**FORUM 1: "T & C", "MA"**

**Moderator: Sheldon R. Smith, Utah Valley State College**

**"Teaching Time Value of Money for Accounting Applications"**

Sheldon R. Smith, Utah Valley State College  
Richard T. Henage, Utah Valley State College  
Steve Johnson, Utah Valley State College

**"Firm Size and Resolution of Audit Conflicts in Federal Government Contracts"**

Nasrollah Ahadiat, California State Polytechnic University  
Sepeedeh Ahadiat, California State Polytechnic University

**"Porter's 'Deficiency Score' Measure of Satisfaction/Dissatisfaction: An Empirical Study That Investigates Its Reliability"**

Robert E. Holtfreter, Central Washington University

**PANEL 2:**

**"The Application of Behavioral Accounting in Practice: Implications for Research and Curriculum"**

**Moderator: Gary Siegel, DePaul University**

**Panelists:**

Gary Siegel, DePaul University  
James E. Sorensen, University of Denver  
Marc Massoud, Claremont McKenna College  
Laura Hamm, PricewaterhouseCoopers  
Ahmed Abo-Hebeish, Northrop Grumman

**PANEL 3: STUDENT**

**"How Do the Exam Review Courses Help You Prepare?"**

**Moderator: Julie Gentile, California State University, Long Beach**

**Panelists:**

Representative of Becker CPA Review  
Representative of Lamber's CPA Review  
Representative of Roger's CPA Review

## **Friday, April 30, 3:30 – 5:00 p.m.**

### **SESSION 9: “MA”**

**Moderator: Richard Hwang, California State University, San Marcos**

**“Analyst’s Forecasts and Investments in Information Technology”**

Bruce Dehning, Chapman University  
Glenn M. Pfeiffer, Chapman University  
Vernon J. Richardson, University of Kansas

**“Effects of Responsibility and Cohesiveness on Group Escalation Decisions”**

Woody M. Liao, University of California, Riverside  
David R. Finley, Simon Fraser University  
William E. Shafer, Lingnan University, Hong Kong

**Discussant: Jim Mackey, California State University, Sacramento**

### **SESSION 10: “T & C”**

**Moderator: Carolyn Osborne Galantine, Pepperdine University**

**“Continuous Improvement in The Accounting Curriculum - The Generalizability of Albrecht and Sack”**

Steve Johnson, Utah Valley State College  
Bunney Schmidt, Utah Valley State College  
Steve Teeter, Utah Valley State College

**“Making Ethics A Pervasive Component of Accounting Education”**

Connie Esmond-Kiger, Ohio University

**Discussant: Julie Gentile, California State University, Long Beach**

### **SESSION 11: “T & C”**

**Moderator: Carol Yacht, Computer Accounting Resources & Online Learning**

**“An Examination of Faculty Perceptions of Academic Journal Quality within Specialized Disciplines of Accounting”**

Suzanne H. Lowensohn, Colorado State University  
Donald Samelson, Colorado State University

**“Teaching Emerging Issues: The Shifting Conceptual Basis for Reporting Noncontrolling Interests”**

Suzanne M. Ogilby, California State University, Sacramento  
David Brecht, California State University, Sacramento

**“Enhancing Student Learning and Course Management Using Web-Based Publisher Developed Resources in Introductory Accounting”**

Ronald S. Stone, California State University, Northridge  
Catherine T. Jeppson, California State University, Northridge  
Edward H. Julius, California Lutheran University

**Discussant: Kimberly Frank Charron, University of Nevada, Las Vegas**

**SESSION 12: "FAR"**

**Moderator: John Corless, California State University, Sacramento**

**"Forensic Accounting: Working With an Unreliable Accounting System"**

John P. Osborn, California State University, Fresno

**"Systematic Patterns in Analysts' Earnings Forecast Errors: Is it Forecaster Bias, Earnings Management or Both?"**

Michael Eames, Santa Clara University

Steven M. Glover, Brigham Young University

**"Earnings Management in the IPO Market"**

Yan Xiong, California State University, Sacramento

**Discussant: Sudha Krishnan, Loyola Marymount University**

**FORUM 2: "TAX"**

**Moderator: Benjamin Y. Tai, California State University, Fresno**

**"The Corporate Income Tax: An International Perspective"**

Haroldene F. Wunder, California State University, Sacramento

**"Enabling Work for People with Disabilities: A Post-Integrationist Revision of Underutilized Tax Incentives"**

Francine J. Lipman, Chapman University

**"Taxing Dividends at Capital Gain Rates Makes Some Tax Planning Decision More Complicated"**

Nathan Oestreich, San Diego State University

G.E. Whittenburg, San Diego State University

James E. Williamson, San Diego State University

**PANEL 4:**

**"Integrating Westminster College's Center for Financial Analysis in the Accounting Curriculum"**

**Moderator: Claire Richards, Westminster College**

**Panelists:**

Claire Richards, Westminster College

Jerry Van Os, Westminster College

Gaylen Bunker, Westminster College

Ryan Hessenthaler, Westminster College

**Saturday, May 1, 8:30 – 10:00 a.m.**

**SESSION 13: “INTL”**

**Moderator: Patricia Douglas, Loyola Marymount University**

**“Globalization and Culture”**

Jeanne H. Yamamura , University of Nevada Reno  
Michimasa Satoh, Nagoya University  
Yvonne Stedham, University of Nevada Reno

**“Earnings Management in Malaysia: A Study on Effects of Accounting Choices”**

Aini Aman, University Kebangsaan Malaysia  
Takiah Mohd. Iskandar, University Kebangsaan Malaysia  
Hamid Pourjalali, University of Hawaii at Manoa  
Jenny Teruya, University of Hawaii at Manoa

**Discussant: Ken Ferris, The American Graduate School of International Management**

**SESSION 14: “PI”**

**Moderator: Emanuel Schwarz, San Francisco State University**

**“Environmental Disclosure Changes Engendered by Authoritative Pronouncements: Evidence from Promulgation of SOP 96-1”**

Martin Freedman, Towson University  
A.J Stagliano, Saint Joseph' s University

**“If Courts Won’t Uphold GAAP, What Good is GAAP to Mutual Benefit Corporations and Their Member-Owners?”**

Carl Olson, California National University

**“Ethical Issues in Earnings Management”**

Richard Powell, Pepperdine University

**Discussant: Annhenrie Campbell, California State University, Stanislaus**

**SESSION 15: “TAX”**

**Moderator: Haroldene Wunder, California State University, Sacramento**

**“Examination of the Tax Unit In a Tax-Based Wealth Transfer System: The Earned Income Tax Credit”**

Linda B. Nelsestuen, University of New Orleans  
Suzanne M. Luttman, Santa Clara University

**“Avoiding Taxes by Avoiding Deductions”**

Nicole Elizabeth Ballard, PricewaterhouseCoopers  
Cherie J. O’ NejlColorado State University  
Donald P. Samelson, Colorado State University

**“A Tax Compliance Study of the Impact of Firm Characteristics on International Transfer Pricing”**

K. Hung Chan, Lingnan University, Hong Kong  
Agnes W.Y. LO, Lingnan University, Hong Kong  
Phyllis MO, The Hong Kong Polytechnic University, Hong Kong

**Discussant: Pete Frischmann, Idaho State University**

**SESSION 16: "T & C"**

**Moderator: Lynn Bible, University of Nevada, Reno**

**"Will Cooperative Learning Enhance Learning Outcomes in a Passive Learning Environment?: An Experiment of Students' Ability to Apply Knowledge"**

Nen-Chen Richard Hwang, California State University, San Marcos

Gladie Lui, The Chinese University of Hong Kong

Marian Yew Jen Wu Tong, The Chinese University of Hong Kong

**"An Investigation of the Demand Factors for Online Accounting Courses"**

Otto Chang, California State University at San Bernardino

**Discussant: Sheldon R. Smith, Utah Valley State College**

**SESSION 17: "FAR"**

**Moderator: Benjamin Tai, California State University, Fresno**

**"The Effects of Regulation Fair Disclosure on Management Forecasts: Evidence from the Electronic Equipment Manufacturing Industry"**

Claire Richards, Westminster College

**"Earnings Management And Vendor Allowances"**

Marcos F. Massoud, Claremont McKenna College

**Discussant: Ashok Natarajan, University of California, Irvine**

**PANEL 5:**

**"Program Assessment in Accounting"**

**Moderator: Bob Hurt, California State Polytechnic University Pomona**

**Panelists:**

Bob Hurt, California State Polytechnic University Pomona

Richard Hulme, California State Polytechnic University Pomona

Vicki Peden, California State Polytechnic University Pomona

## **Saturday, May 1, 10:30 a.m. – 12:00 noon**

### **SESSION 18: “T & C”**

**Moderator: Christy Kloezeman, Glendale Community College**

**“The 10 Practices of Excellence in Online Instruction”**

Bunney L. Schmidt, Nova Southeastern University

**“Blockbuster Video: A Teaching Case Illustrating Earnings Management and Valuation”**

Laura Bond Mitchell, University of Redlands

**Discussant: Bob Hurt, California Polytechnic State University, Pomona**

### **SESSION 19: “AU”**

**Moderator: Jeanne Yamamura, University of Nevada, Reno**

**“The Role of Affect, Skepticism, and Accountability on Auditor Fraud Judgments”**

Rick C. Warne, University of Utah

**“An Examination of the Effects of Audit Firm Size and Auditor Locus of Control on Auditor Performance”**

Willie E. Gist, Ohio University

Constance A. McKnight, Arkansas Tech University

**“Non-Audit Services and Perceived Auditor Independence”**

John M. Thornton, Washington State University

Alan Reinstein, Wayne State University

Cathleen L. Miller, University of Michigan, Flint

**Discussant: Rafik Elias, California State University, Los Angeles**

### **SESSION 20: “TAX”**

**Moderator: Anne Christensen, Montana State University**

**“Retirement Planning For Small Business”**

Eric Kraus, MSBA

Cherie J. O’Neil, Colorado State University

Donald P. Samelson, Colorado State University

**“The Research Focus of New Tax Scholars”**

Anne L. Christensen, Montana State University

Claire K. Latham, Washington State University

**Discussant: John Osborn, California State University, Fresno**

**FORUM 3: “FAR”**

**Moderator: David C. Yang, University of Hawaii at Manoa**

**“The Differential Effect of Directional Unexpected Earnings and Post-Earnings Announcement Drift Behavior”**

David L. Senteney, Ohio University  
Hua Gao, Ohio University  
Mohammad S. Bazaz, Oakland University

**“Optimal Employee Stock Option Valuation Models”**

Paul Sheldon Foote, California State University, Fullerton  
Le Nguyen, California State University, Fullerton

**“An Empirical Study of the Impact of Inflation on Net Assets Disclosures: The Case of FAS33”**

David C. Yang, University of Hawaii at Manoa  
Miklos A. Vasarhelyi, Rutgers University  
Caixing Liu, University of Hawaii at Manoa

**“When Accrual Earnings Does and Does Not Represent Cash Flow”**

Bruce Samuelson, Pepperdine University

**PANEL 6: “APLG —Accounting Programs Leadership Group”**

**“Teaching the ‘Soft’ Side of Accounting: Soft Skills and Software”**

**Moderator: Cheryl A. Cruz, California State University, Los Angeles**

**Panelists:**

Carol Blaszczynski, California State University, Los Angeles  
Jane Park, California State University, Los Angeles  
Kathryn Hansen, California State University, Los Angeles  
Rick Hayes, California State University, Los Angeles