

**Western Region AAA Annual Meeting
April 28-30, 2005, Sacramento, California
Schedule of Events and Preliminary Program**

Thursday, April 28

- 1:00 - 4:00 p.m. CPE Workshop –Teaching Activity-Based Cost Management – Zafar U. Khan, Ph.D., CIA, CMA and Mohsen Sharifi, Ph.D., CMA, CQA, QS-A
- 6:00 - 7:30 p.m. Welcome Reception

Friday, April 29

- 8:00 - 8:30 a.m. Continental Breakfast
- 8:45 - 10:15 a.m. Plenary Speaker - Gary Sundem and Philip Reckers
“Reflecting on What We Teach” (session chaired by Paul Solomon)
- 10:15 - 10:30 a.m. Break
- 10:30 a.m. - noon Concurrent Sessions (see Preliminary Program below)
- Noon - 1:25 p.m. Lunch and Speaker - Renata Sos, President of the California Board of Accountancy
- 1:30 - 3:00 p.m. Concurrent Sessions (see Preliminary Program below)
- 3:00 - 3:30 p.m. Break
- 3:30 - 5:00 p.m. Concurrent Sessions (see Preliminary Program below)
- 6:00 - 8:00 p.m. Reception

Saturday, April 30

- 7:30 - 8:25 a.m. Buffet Breakfast, Business Meeting (starts at 7:50)
- 8:30 - 10:00 a.m. Concurrent Sessions (see Preliminary Program below)
- 10:00 - 10:30 a.m. Break
- 10:30 a.m. - 12:00 noon Concurrent Sessions (see Preliminary Program below)

Preliminary Program as of March 14, 2005

Friday, April 29, 8:45 a.m. – 10:15 a.m.

Plenary Session – Guest Speakers Gary Sundem and Philip Reckers - “Reflecting on What We Teach” (chaired by Paul Solomon)

Friday, April 29, 10:30 a.m. – 12:00 p.m.

SESSION 1: “FAR”

Moderator/Discussant: Kathleen Dunne, Rider University

Trading Incentives to Meet Earnings Thresholds

Sarah Mcvay, New York University
Venky Nagar, University of Michigan Business School
Wei Tang, University of Michigan Business School

Accelerated 10-K Filing Deadlines: An Assessment of Late-Filing Firms

Lisa Bryant, University of Oregon
Emma Yan Peng, University of Oregon
Kristina Zvinakis, California State University, Northridge

From Private to Public: The Hidden Cost of Venture Capital and the Credibility of Accounting Information

Daniel A. Cohen, University of Southern California
Nisan Langberg, University of Houston

SESSION 2: “AUDITING”

Moderator: F. K. AlNajjar, Baker College

Auditor Choice and the Pricing of Initial Public Debt Issues

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

The Role of Auditor Choice in Debt Pricing in Private Firms

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

Incentives for Auditor Independence: An Analysis of the Effectiveness of Formal Sanctions in China

Michael Firth, Hong Kong Polytechnic University; Lingnan College, Hong Kong
Phyllis L. L. Mo, Hong Kong Polytechnic University
Raymond M. K. Wong, Hong Kong Polytechnic University

Discussant: Michele Henney, University of Oregon

SESSION 3 “PUBLIC INTEREST”

Moderator/Discussant: Kip Krumwiede, Boise State University

The Potential Link Between Corporate Environmental and Financial Performance: Empirical Evidence

Herbert G. Hunt, III., California State University
D. Jacque Grinnell, University of Vermont (Deceased)
Shannon Wilson, Chittenden Bank

Corporate Boards of Directors' Structure and Governance: How Does the Nasdaq 100 Stack Up Against Stellar Boards?

Clifford Baugh, University of Maryland University College

Informal Regulatory Pressure to Alter Financial Reporting Behavior: The Case of In-Process Research and Development

Gyung H Paik, Brigham Young University
Jacob Findlay, Deloitte & Touche

PANEL 1: “Reflecting on What We Teach: Discussion, Questions, and Answers ”

Gary Sundem – University of Washington
Philip Reckers – Arizona State University
Paul Solomon – Northern Arizona University

Friday, April 29, 1:30 – 3:00 p.m.

SESSION 4 “TAX”

Moderator/ Discussant: Jay Forsyth, Central Washington University

Unintended Consequences? Undocumented, Working Poor Families and the Refundable Child Tax Credit
Francine J. Lipman, Chapman University

The Impact of Tax Preparers on Horizontal Equity
Richard (Rick) G. Cummings, University of Wisconsin - Whitewater
Peter J. Westort, University of Wisconsin – Oshkosh

The Aggressiveness of Tax Professional Reporting: Examining the Influence of Moral Development
Cindy Blanthorne, University of North Carolina at Charlotte
Hughlene Burton, University of North Carolina at Charlotte
Dann Fisher, Kansas State University

SESSION 5 “AUDITING”

Moderator: Mark Bezik, Idaho State University

Recent Audit Failures and the Impact on Smaller Public Accounting Firms in the Sacramento Area
John Corless, California State University, Sacramento
Thomas Beirne, California State University, Sacramento
Nancy L. Christie, Seattle Pacific University

PCAOB Inspections: A First Peek
Terri Herron, University of Montana
David L. Gilbertson, Western Washington University

Substantial Equivalency: An Attempt to Simplify Cross Jurisdictional Practice
James H. Thompson, Oklahoma City University
Andreas Rydholm, Independent

Discussant: Margaret O’Riley-Allen, Rider University

SESSION 6: “FAR”

Moderator/Discussant: Jap Efendi, California Polytechnic – San Luis Obispo

Empirical Analysis of Effects of SFAS No. 133 on Derivative Use and Earnings Smoothing
Wei Li, Washington State University
William W. Stammerjohan, Louisiana Tech University

The Impact of Accounting Choice on Earnings, Book Value and Total Firm Value - The Case of Transition Obligation Under SFAS No. 106
C.S. Agnes Cheng, University of Houston; Sec - Office of Economic Analysis
Su-Jane Hsieh, San Francisco State University
Yewmun Yip, University of South Dakota

SESSION 7: TEACHING AND CURRICULUM

Moderator/ Discussant: Marc Giullian, Montana State University

Accounting Faculty Ethical Codes: A Time for Action?

Alan K Styles, The College of Charleston
Thomas E Mckee, East Tennessee State University

Basic Financial Statement Understanding: Research on Pedagogical Implementation

Steve Johnson, Utah Valley State College
Sheldon R. Smith, Utah Valley State College

A Forensic Accounting Program Emphasis: One School's Response to the Crises in Accounting and the Sarbanes-Oxley Act

Leslie B. Fletcher, Georgia Southern University
Leslee N. Higgins, Georgia Southern University
J. Lowell Mooney, Georgia Southern University
Thomas Buckhoff, Georgia Southern University

Friday, April 29, 3:30 – 5:00 p.m.

SESSION 8 “AUDITING”

Moderator:

The Effect of the Enron-Andersen Affair on Audit Pricing

Wuchun Chi, National Chengchi University

Aggregate Audit Adjustments and Discretionary Accruals: Further Evidence on the Relation Between Audit Quality and Earnings Management

Yung-Ming Hsieh, Soochow University; National Taiwan University
Yann Tsai, National Taiwan University

Earnings Management, Litigation Risk, and Asymmetric Audit Fee Responses

Gary F. Peters, University of Arkansas at Fayetteville
Susan Parker, Santa Clara University
Lawrence J. Abbott, University of Memphis

SESSION 9 “TEACHING AND CURRICULUM”

Moderator/ Discussant: Martha Doran, San Diego State University

The Mediating Effects of Time Management on Accounting Students' Perception of Time Pressure, Satisfaction with the Major, and Academic Performance.

David Donnelly, University of Missouri at Kansas City
Stacy E. Kovar, Kansas State University
Dann Fisher, Kansas State University

The Academic Honesty Expectations Gap: An Analysis of Student and Faculty Perspectives

Robert L. Braun, Southeastern Louisiana University
H. Lynn Stallworth, Southeastern Louisiana University
Donald P. Cram, California State University, Fullerton

Active Versus Passive Classrooms: An Empirical Study to Determine How Student Performance is Effected

Robert E. Holtfreter, Central Washington University

PANEL 2: International Issues and Accounting: War and Fraud

Amin Elmallah, California State University, Sacramento

RESEARCH FORUM :

SOX 404: Unintended Consequences

Matthew Harrison, University of Redlands
Laurel Bond Mitchell, University of Redlands; Claremont Colleges - Pomona College

Benchmarking CPA Firms for Productivity and Efficiency: A Decade Comparison 1994 vs. 2004

David P. Franz, San Francisco State University
Scott I. Jerris, San Francisco State University

Designing Class Assignments to Address Issues in Fraud Prevention and Detection and the Aicpa's Core Competency Framework

Doug Laufer, Metro State
Terri Gutierrez, University of Northern Colorado
Rick Crosser, Metropolitan State College of Denver

Fraudsters in Cyberspace: A Growing Menace on the Internet

Robert E. Holtfreter, Central Washington University
Craig Ehlen, University of Southern Indiana

Measuring The Value of IT: How to Create an Effective Business Case for IT Investments

Brandy Staker, Idaho State University
Emily Garrigues, Idaho State University
John Beachboard, Idaho State University

Mapping Internal Controls Using System Documentation Tools

Yan Nmi Xiong, California State University, Sacramento
Merle P Martin, California State University, Sacramento

Following Hedge Accounting May Lead to Restated Financial Statements

Samir Nissan, California State University, Chico
Nobuo Kamata, Chubu University

Trends in Goodwill after FASB 142

Leon Kwan, San Francisco State University
Scott I. Jerris, San Francisco State University

Saturday, April 30, 8:30 – 10:00 a.m.

SESSION 10: "AUDITING"

Moderator: Ken Trimmer, Idaho State University

The Effect of Professional Skepticism on the Fraud Detection Skills of Internal Auditors

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

Towards Understanding the Current State of Auditing Practices in China: Client Acceptance Decisions, Structuring of Audit Approaches, and the Stringency of Imposed Reporting Standards

Chee W. Chow, San Diego State University
Joanna L.Y. Ho, University of California, Irvine
Phyllis L. L. Mo, Hong Kong Polytechnic University

The Effects of Mandatory Earnings Forecasts and Auditor's Legal Regimes on Manager's and Auditors' Behavior - Theory and Experimental Evidence

Hung-Chao Yu, National Chengchi University

SESSION 11: “FAR, MANAGERIAL, TAX”

Moderator: Clifford Baugh, Matrix Management Solutions

Bankruptcy Prediction in the High-Tech Industry

Andrada A Anghelescu, California State University, Fresno
Benjamin Y.K. Tai, California State University, Fresno

The Impact of Incentives on the CEO Compensation and Firm Performance

Mahmoud M. Nourayi, Loyola Marymount University
Sudha Krishnan, Loyola Marymount University

The Social Security Benefits Timing Decision: A Model for Lower-Income Recipients

James E. Williamson, San Diego State University
Francine J. Lipman, Chapman University

SESSION 12: “TEACHING AND CURRICULUM”

Moderator: Christy Kloezeman, Glendale Community College

Structuring Written Accounting Assignments and Internet Research to Develop Information Competence

Carol F. Venable, San Diego State University
Gretchen N. Vik, San Diego State University

How Time Value of Money Topics are Taught in Intermediate Accounting Classes

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

Spud's - A Computer-Assisted Interactive Project for Use in Intermediate Accounting Courses

Mark Bezik, Idaho State University
Ken Smith, Idaho State University
Kevin R. Parker, Idaho State University

SESSION 13: “INTERNATIONAL”

Moderator:

Accountants in Japan: The Role of Nutrient Information and Information Consciousness

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

Earnings Management and the Performance of Seasoned Equity Offerings: Evidence from Japanese Issuers

Liming Guan, University Of Hawaii At Manoa
Daoping He, University Of Hawaii At Manoa
Ghon Rhee, University Of Hawaii At Manoa

PANEL 2: Accounting Journal Editors

Panelists:

Dennis M. Blin

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

SESSION 14: “AUDITING and IS”

Moderator: Christy Kloezeman, Glendale Community College

Fraud Warning Signs: Useful in Forensic Accounting

John P. Osborn, California State University, Fresno

Pressures on the Auditor to Attest to Misleading and Fraudulent Accounting Information: A Rational Economic Model

Paul A. Barnes, Nottingham Trent University

Signal Words and Signal Icons in Information Technology Exception and Error Messages

T. S. Amer, Northern Arizona University Business

Jo-Mae Maris, Northern Arizona University

SESSION 15: “TEACHING AND CURRICULUM”

Moderator/ Discussant: Sheldon Smith, Utah Valley State College

Just What is Skillful Teaching?

Jack R Fay, Pittsburg State University

Galen L Rupp, Pittsburg State University

Include Examples that Support Quality Improvement When Teaching Process Costing

Patricia Huff, California State University, Fresno

The Correspondence Between the REA Ontology And Data Flow Diagrams

Kevin R. Parker, Idaho State University

Ken Trimmer, Idaho State University

Cindy Lerouge, Saint Louis University

SESSION 16: “INTERNATIONAL”

Moderator: Mark Bezik, Idaho State University

The Status of International Business And Financial Reporting Harmonization

Haroldene Wunder, California State University, Sacramento

Globalization and Culture: An Exploratory Study

Jeanne H. Yamamura, University of Nevada, Reno

Yvonne E. Stedham, University of Nevada, Reno

Accounting in New Iraq Past and Future

Fouad K. Alnajjar, Baker College

SESSION 17 “FAR”

Moderator:

Knowledge Intensity Within Industrial Value Chain and Firm Performance: The Case of the Integrated Circuit Industry in Taiwan

Chenen Ko, National Taiwan University

Shu-Hua Lee, Nation Taipei University

Yann-Ching Tsai, National Taiwan University

A Comparison of Goodwill Trends Between Financial and Information Technology Firms

Leon Kwan, San Francisco State University

Scott I. Jerris, San Francisco State University

The Effect of Non-Recurring Gains and Losses on the CEO's Compensation

Mahmoud M. Nourayi, Loyola Marymount University

Giorgio Canarella, California State University, Los Angeles

Sudha Krishnan, Loyola Marymount University