

**Western Region AAA Annual Meeting
April 27-29, 2006, Portland, Oregon
Schedule of Events, Program and Session Locations**

Thursday, April 27

12:30 - 5:00 p.m.	Boeing Tour
2:00 - 7:30 p.m.	Registration
3:30 - 5:00 p.m.	Concurrent Sessions (see program below)
4:00 – 7:30 p.m.	Exhibits Open
6:00 - 7:30 p.m.	Welcome Reception

Friday, April 28

7:00 a.m. – 5:30 p.m.	Registration
7:30 a.m. – 4:00 p.m.	Exhibits Open
7:00 a.m. - 8:00 a.m.	Continental Breakfast
8:15 - 9:45 a.m.	Plenary Speaker - H. Thomas Johnson, Professor of Business Administration, Portland State University “Accounting, Misplaced Concreteness, and the Eclipse of ‘The American System’”
9:45 - 10:00 a.m.	Break
10:00 – 11:30 a.m.	Concurrent Sessions (see program below)
Noon - 1:30 p.m.	Lunch and Speaker – Mike McBreen, Director of Global Operations, Nike, Inc.
2:00 - 3:30 p.m.	Concurrent Sessions (see program below)
3:30 – 3:45 p.m.	Break
3:45 - 5:15 p.m.	Concurrent Sessions (see program below)
6:00 – 7:30 p.m.	Reception

Saturday, April 29

7:30 – 11:30 a.m.	Registration
7:30 - 8:25 a.m.	Buffet Breakfast, Business Meeting (7:50 a.m.) Speaker: Judy Rayburn, AAA President
8:30 - 10:00 a.m.	Concurrent Sessions (see program below)
10:00 - 10:30 a.m.	Break
10:30 a.m. - 12:00 noon	Concurrent Sessions (see program below)

Thursday, April 27, 3:30 – 5:00 p.m.

PANEL #1: “What’s Next for ‘Business Partners’? Where is the Profession Headed?”

Gary Siegel – DePaul University
James Sorensen – University of Denver
Sandra Richtermeyer – Xavier University
Corporate Executive - TBA

Friday, April 28, 10:00 a.m. – 11:30 noon

SESSION 1: AUDIT

Moderator/Discussant: Martha Doran, San Diego State University

Self-Serving Bias, Respondent Knowledge, and the “Non-Audit Services Expectations Gap”

John M. Thornton – Washington State University
Alan Reinstein – Wayne State University
Cathleen L. Miller – Saginaw Valley State University

Corporate Governance, Audit Quality and the Sarbanes-Oxley Act: Evidence from Internal Audit Outsourcing

Lawrence Abbott – University of Memphis
Susan Parker – Santa Clara University
Gary Peters – University of Arkansas
Dasaratha V. Rama – Florida International University

Lowballing, Quasi-Rents, and Initial Start-Up Costs in the Municipal Audit Market

Lynn A. Johnson – California State University, Stanislaus

SESSION 2: MANAGERIAL & ABO

Moderator/Discussant: Wei Ji, Washington State University

Hidden Costs of Customer Dissatisfaction and Defection

Lakshmi Tatikonda – University of Wisconsin, Oshkosh

Theory of Planned Behavior in Predicting Whistle Blowing Intention

Pailin Trongmateerut – Washington State University

HealthSouth: What Went Wrong?

John D. Rossi – Moravian College

SESSION 3: “PUBLIC INTEREST”

Moderator/Discussant: MaryAnn Reynolds, Western Washington University

Animal Testing and Legitimization: Evidence of Social Investment and Corporate Disclosure

Arline Savage – California Polytechnic State University, San Luis Obispo
Joseph H. Callaghan – Oakland University

To What Extent Can Articles in Top Accounting Journals be used as Proxies for Top Accounting Articles?

Chee W. Chow – San Diego State University
Kamal Haddad – San Diego State University
Gangaram Singh – San Diego State University
Anne Wu – National Chengchi University

Would the Sarbanes-Oxley Act Have Prevented Enron’s Collapse?

James H. Thompson – Oklahoma City University
Ryan N. Spreier – Oklahoma City University

SESSION 4: TAX

Moderator/Discussant: Anne Christensen, Montana State University

Taxing Undocumented Immigrants: Separate, Unequal and Without Representation
Francine J. Lipman – Chapman University

Compensation Issues for an S Corporation Owner-Employee: Using a Simulation Approach to Examine the Tax Impact on Payment for Wage Compensation vs. Payment for Profit Distribution
Angela L.J. Hwang – Eastern Michigan University
Linda B. Burilovich – Eastern Michigan University

Same Sex Couples and the Tax Law: Head of Household Tax Filing Status for Lesbians and Others – Law, Constitution, and Society
John R. Dorocak – California State University, San Bernardino
S.E.C. Purvis – California State University, San Bernardino

PANEL #2: “Follow-Up Discussion from Plenary Session – Accounting, Misplaced Concreteness, and the Eclipse of ‘The American System’ ”

Jesse Dillard – Portland State University
Darrell Brown – Portland State University
H. Thomas Johnson – Portland State University

PANEL #3: “Sarbanes-Oxley and Corporate Governance: Perspectives from Business and the Academy ”

Marc Massoud – Claremont McKenna College
Sudha Krishnan – Loyola Marymount University
Larry Kalbers – Loyola Marymount University
Steven Mintz – Claremont McKenna College

Friday, April 28, 2:00 – 3:30 p.m.

SESSION 5: FAR

Moderator/Discussant: Kathleen Dunne, Rider University

The Federal Energy Regulatory Commission and Accounting for Derivatives
Rick Francis – University of Northern Iowa
Karen Nunez – North Carolina State University

The Effects of Regulation on Pro Forma Reporting Trends
Nilabhra Bhattacharya – Southern Methodist University
Dirk Black – Brigham Young University
Ervin L. Black – Brigham Young University
Theodore E. Christensen – Brigham Young University

An Examination of the Effectiveness of Sarbanes-Oxley Whistle-Blower Protection: A Research Note
Charles Bame-Aldred – Washington State University
John T. Sweeney – Washington State University
Deborah Seifert – Washington State University

SESSION 6: PUBLIC INTEREST

Moderator: Kate Lancaster, California Polytechnic State University, San Luis Obispo

The Labor Process
Jesse Dillard – Portland State University

Signatures, Signature Events, and Sarbanes-Oxley – The Influence of the Eisenhower Effect
Ashley W. Burrowes - University of Wisconsin, La Crosse
Barbara J. Eide – University of Wisconsin, La Crosse

Accounting during Implementation of the Alaska Native Claims Settlement Act: A Genealogy of NANA Regional Corporation
Steven W. Thornburg – Washington State University
Robin W. Roberts – University of Central Florida

SESSION 7: TEACHING & CURRICULUM

Moderator/Discussant: Glade Tew, Brigham Young University - Hawaii

Effects of Cooperative Learning Pedagogy on Students' Ability to Acquire and Retain Knowledge: An Empirical Examination

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

Gladio Lui – The Chinese University of Hong Kong

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

A Framework for Developing an Effective Writing Component within an Accounting Program

Robert R. Picard – Idaho State University

Stephen R. Adkison – Idaho State University

Garden City: Going Concern Issues in the Public Sector

Lela D. Pumphrey – Idaho State University

Gil Crain – Montana State University

Mark Bezik – Idaho State University

SESSION 8: PROFESSIONAL PRACTICE

Moderator: Lynn Clements, Florida Southern College

Generational Preferences for Work Environments and Their Effects on Employee Outcomes

Jeanne H. Yamamura – University of Nevada Reno

James W. Westerman – Appalachian State University

Effects of the Sarbanes-Oxley Act of 2002 on the Management of Accounting Practice

Sarah E. Crenshaw – California State University, Fresno

Denise M. Patterson - California State University, Fresno

Forensic Accounting: The Growth in California CPA Firms

Nora Elizabeth Buhr - Moore Grider & Company

Patricia Lee Huff - California State University, Fresno

Survey of Fraud Experience of Internal Auditors in the Sacramento Area

John Corless – California State University, Sacramento

PANEL #4: “Different Approaches to Teaching International Accounting”

Nancy Christie – Western Washington University

Judi Hora - University of San Diego

Robert Larson – University of Dayton

Lee Radebaugh – Brigham Young University

INNOVATIVE TEACHING FORUM #1: “Strategies to Serve Struggling Students”

Robert Allen – University of Utah

Friday, April 28, 3:45 – 5:15 p.m.

SESSION 9: TEACHING & CURRICULUM

Moderator/Discussant: Mark Bezik, Idaho State University

Stakeholder Expectations for Generic Skills in New Accounting Graduates

Hope Ashiabor - Macquarie University

Sandra Nichols – Macquarie University

Patricia Blazey – Macquarie University

Penelope Janu – Macquarie University

Alex Low – Macquarie University

Assessment and Improvement of Students' Learning in Principles of Financial Accounting Course through Course-Embedded Assessment

Adel M. Novin – Clayton State University

Maria L. Bullen – Clayton State University

Student Reactions to Implementing a Service Learning Program

Jennifer Mack – University of Central Oklahoma
Mary F. Sheets – University of Central Oklahoma
Bambi A. Hora – University of Central Oklahoma

SESSION 10: INTERNATIONAL

Moderator/Discussant: Sudha Krishnan, Loyola Marymount University

Determinants of Corporate Disclosure and Transparency: Evidence from Hong Kong and Thailand

Stephen Yan-Leung Cheung – City University of Hong Kong
J. Thomas Connelly – Chulalongkorn University
Piman Limpaphayom – Chulalongkorn University
Lynda Zhou – Bank of China – Prudential Asset Management Ltd.

The Stock Market Evaluation of the Usefulness of Accounting Information in Transitional Economies: The Case of China

Shwu Hsing (Grace) Wu – Argosy University
Meihua Koo – University of Nevada, Las Vegas
Tzu-chuan Kao – National Kaohsiung First University of Science and Technology

Incorporating Aspects of Foreign Direct Investment of U.S. and Non-U.S. Multinational Enterprises into the Curriculum

Haroldene F. Wunder - California State University, Sacramento

SESSION 11: FAR

Moderator/Discussant: Deborah Seifert, Washington State University

The Quality of Corporate Disclosures before and After the Sarbanes-Oxley Act: The Case of Long-Term Contract Accounting

Robert K. Larson – University of Dayton
Karen L. Brown – Missouri State University

Capturing the Benefits of Operating and Synthetic Leases – A Case Study

Joanne C. Duke – San Francisco State University
Su-Jane Hsieh – San Francisco State University

The Current State of Comprehensive Income

I. Richard Johnson – Utah State University

SESSION 12: ACCOUNTING FRAUD AND AUDIT FAILURE

Moderator/Discussant: David Gilbertson, Western Washington University

A Discourse on the Association of Accounting Fraud and Acquisitions

Carmelita Troy – Naval Postgraduate School
Omer Boztas – Naval Postgraduate School
David Miller – Naval Postgraduate School

Investor Reactions to SEC Fraud Investigation

Nilabhra Bhattacharya – Southern Methodist University
Theodore E. Christensen – Brigham Young University
Gyung H. Paik – Brigham Young University
Christopher Williams – University of North Carolina

Non-Audit Services, Consequence Severity, and Jurors' Judgments on Audit Failure

John M. Thornton – Washington State University
Michael K. Shaub – St. Mary's University

SESSION 13: FAR & MANAGERIAL

Moderator/Discussant: Dirk Black, Brigham Young University

Accounting Disclosures of Toxics Release Inventory Data

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

How Far Would Management Go to Manage Earnings?

Guohua Jiang – Peking University
Liyang Wang – Peking University

The Influence of Tenure and the Firm's Performance on CEO's Compensation

Mahmoud M. Nourayi – Loyola Marymount University
Steve M. Mintz – Claremont McKenna College

INNOVATIVE TEACHING FORUM #2: "How to Incorporate Interactive Tools to Foster the Development of Critical Thinking Skills in Accounting Students"

Tilly Jensen – Northern Alberta Institute of Technology and Athabasca University

Saturday, April 29, 8:30 – 10:00 a.m.

SESSION 14: MANAGERIAL

Moderator: Gerry Grant, California State University, Fullerton

Trust and Commitment: Intangible Drivers of Interorganizational Performance

Jane Cote – Washington State University, Vancouver
Claire K. Latham – Washington State University, Vancouver

The Effects of Management Communications and BSC Performance Dimensions on Performance Evaluation

Steven E. Kaplan – Arizona State University
Priscilla S. Wisner – Montana State University

CEO Compensation, Firm Performance and Operational Characteristics

Mahmoud M. Nourayi – Loyola Marymount University
Frank P. Daroca – Loyola Marymount University

SESSION 15: FAR

Moderator/Discussant: Gyung Paik, Brigham Young University

The Relationship Between Earnings Quality and Insider Trading – An Empirical Analysis

Ling-chi Cheng – National Cheng-Chi University
Wen-Chun Lin – National Cheng Kung University

The Impact of the Accelerated Filing Deadline on Timeliness of 10-K Filings

Lisa Bryant-Kutcher – University of Oregon
Emma Yan Peng – Fordham University
Kristina Zvinakis – University of Texas at Austin

A Re-examination of the Naïve Investor Hypothesis in Accruals Mispricing: The Role of Cash Flows

Gerhard J. Barone – University of Texas at Austin
Matt Magilke – University of Utah

SESSION 16: AUDIT

Moderator/Discussant: Lynn Johnson, California State University - Stanislaus

Exploring the Facilitators and Inhibitors of Knowledge Sharing in Audit Engagements

Chee W. Chow – San Diego State University
Joanna L. Ho – University of California, Irvine
Sandra C. Vera-Munoz – University of Notre Dame

SAS No. 8: Information in Documents Containing Audited Financial Statements

Cynthia Eakin – University of the Pacific
Timothy Louwers – James Madison University
Stephen Wheeler – University of the Pacific

An Investigation of Demographic Differences in Internal Auditor Job Burnout

Linda Lee Larson – Ball State University

SESSION 17: AIS, TEACHING & CURRICULUM, MANAGERIAL

Moderator/Discussant: Penne Ainsworth, University of Wyoming

The Existence of a Computer Reliance Heuristic
Jared M. Hamburg – Washington State University

The Impact of the Sarbanes-Oxley Act of 2002 on the Business and Accounting Curriculums
Ronald O. Reed – University of Northern Colorado
Charles Bullock – University of Houston
Gene Johnson – Louisiana Tech University
Vish Iyer – University of Northern Colorado

Extending the Balanced Scorecard Approach to Help Evaluate the Control Environment
Steven M. Mintz - Claremont McKenna College
Marc Massoud – Claremont McKenna College

SESSION 18: TAX

Moderator: Betty Chavis, California State University, Fullerton

Managing Mandatory Withdrawals from a Taxable IRA
James E. Williamson – San Diego State University
Nathan Oestreich – San Diego State University
Francine J. Lipman – Chapman University

Forming a Policy for Tax Reform
Thomas H. Spitters

Like-Kind Exchanges in Financial Planning
Richard F. Boes – Idaho State University
Gary R. Wells - Idaho State University

PANEL #5: “What is the Best Publication Outlet for My Work? – An Editors’ Panel”

Jesse Dillard, Editor, Accounting and the Public Interest; Associate Editor, Accounting, Auditing and Accountability Journal
Sue Ravenscroft, Editor, Issues in Accounting Education
Dennis Bline, Editor, Global Perspectives on Accounting Education
Lee Radebaugh, Editor, Journal of International Accounting Research
David Guenther, Associate Editor, Accounting Horizons
Kristi Yuthas, Editorial Board, Journal of Information Systems

INNOVATIVE TEACHING FORUM #3: “New Learners and the Use of Electronic Portfolios”

Joann Segovia – Minnesota State University Moorhead

INNOVATIVE TEACHING FORUM #4: “Accounting: FROM Tradition-bound Profession VIA Visualization of Recognized Accounting Frauds TO Unrealized Modeling Discipline”

Torben Thomsen – Loma Linda University

Saturday, April 29, 10:30 a.m. – 12:00 noon

SESSION 19: TEACHING AND CURRICULUM

Moderator/Discussants: John D. Rossi, Moravian College; C. Terry Grant, California State University, Fullerton

Motivations for Choosing Accounting as a Major: An Exploratory Study
Wei Ji – Washington State University

The Effects of Identity Fraud Education on College Students and Faculty
Christoph Barnett – Florida Southern College
Lynn H. Clements – Florida Southern College

SESSION 20: AIS

Moderator/Discussant: Jared Hamburg, Washington State University

Teaching Accounting Information Systems in a Post Sarbanes-Oxley World
John White – University of Denver

Implementation Issues of Corporate Governance Tools in Accounting Courses
Mohsen Sharifi – California State University, Fullerton

Incorporating Enterprise Systems in Your Classes
Bonnie Klamm – North Dakota State University
Joann Segovia – Minnesota State University Moorhead

SESSION 21: GOVERNMENTAL

Moderator/Discussant: Peter Frischmann, Idaho State University

Big Sox Little Sox: State Sarbanes Oxley Legislation
Nancy L. Christie – Western Washington University
John Corless – California State University, Sacramento
Donna Phillips – University of Houston-Downtown
Thomas Beirne, Jr. – California State University, Sacramento

Audit Timeliness and Compliance Findings for School Districts
Charles Carslaw – University of Nevada Reno
Richard Mason – University of Nevada Reno
John R. Mills – University of Nevada Reno

Fund Balance Reporting by State and Local Governments: A Current Look From a User's Perspective
Gil Crain – Montana State University
Ken Schermann – Government Accounting Standards Board

SESSION 22: TEACHING & CURRICULUM

Moderator/Discussant: S.E.C. Purvis, California State University, San Bernadino

An Approach to Organizing International Aspects of the Sarbanes-Oxley Act for Teaching Purposes
Glade Tew – Brigham Young University - Hawaii

The Factors Fostering Change as Observed in Educational Systems
Audrey Taylor – Western Washington University

Are Users of Governmental Financial Statements Well Served by Existing Financial Reporting and Auditing Standards? A Case Study
Lela D. Pumphrey – Idaho State University
Gil Crain – Montana State University

SESSION 23: TEACHING & CURRICULUM

Moderator/Discussant: Jeanne H. Yamamura, University of Nevada Reno

A Forensic Accounting Case: The Reliability of Revenues and Expenses Reported
John P. Osborn – California State University, Fresno

Time Value of Money: Teaching Pedagogy in Upper-Division Cost/Managerial Accounting Classes
Sheldon R. Smith – Utah Valley State College
Richard T. Henage – Utah Valley State College
Jonathan R. Henage – Utah Valley State College
Steve Johnson – Utah Valley State College

Community Benefits Resulting from a University Service Learning Program
Andrew Griffith – University of Central Oklahoma
Mary F. Sheets – University of Central Oklahoma
Bambi A. Hora – University of Central Oklahoma

PANEL #6: “APLG - Practical Application of Assessment”

Penne Ainsworth – University of Wyoming
Anne Christensen – Montana State University
Patricia Eason – University of Texas at El Paso
Steve Fraser – United States Air Force Academy
Richard Jensen – Utah State University

INNOVATIVE TEACHING FORUM #5: “Teaching Accounting Ethics: What Are You Afraid Of?”

John M. Thornton – Washington State University

INNOVATIVE TEACHING FORUM #6:

“A Movie Project Brings the COSO Internal Control Framework to Life”

Arline Savage – California Polytechnic State University
Kate Lancaster – California Polytechnic State University

“Business-Student Partnership: Linking Accounting Information Systems, Internal Control and Auditing”

Claire K. Latham – Washington State University, Vancouver