

American Accounting Association



Western Region

44th Annual Meeting

Doubletree Hotel, San Diego, California

April 23 – April 25, 2009



Hosted by:

**Orfalea College of Business, Accounting
California Polytechnic State University,
San Luis Obispo**

And

**Charles W. Lamden School of Accountancy
San Diego State University**

**American Accounting Association
Western Region
San Diego, California
April 23-25, 2009**

President's Letter

Welcome to the 44th Annual Meeting of the Western Region of the American Accounting Association! Your involvement helps bring continuity to this event. Thank you for joining us. I am going to sandwich my welcome letter with two quotes that have a profound impact on the way I look at life.

"The economy is a wholly owned subsidiary of the environment. All economic activity is dependent upon that environment with its underlying resources." Gaylord Nelson, Earth Day, April 22 1970, 39 years ago yesterday! How fitting that our theme this year is Accounting for Sustainability 2.0. When I stop to consider the incredible challenges and opportunities my students will face during their careers, Mr. Nelson's quote and our theme seem particularly relevant.

We just started the quarter here at Cal Poly. To get us started, in one of my classes I showed my students the Youtube video "Did You Know 3.0." The video presents how information, technology, and the global society is changing. I asked my students to do a little research to determine the necessary skills and knowledge they will need to not only succeed in their careers and make a contribution to their communities. In summary they reported they will need to be able to (1) adapt, (2) be comfortable with change, (3) utilize new and increasingly sophisticated technology, (4) conduct business in an ethical manner, and (5) to consider the social and environmental consequences of our economic activity.

My students will need to address global economic and environmental turmoil amidst unprecedented uncertainty. Sustainability requires that today's accounting professionals not only understand accounting rules but are able to help quantify the costs of production that have long been externalized, to consider the long view and impact on future generations, and to engage in the conversation of redefining economic success. As accounting educators, you play a key role in ensuring that entrants to the profession develop the skills necessary to address these issues. I hope you find the meeting's activities cover a number of these aspects.

As always, to help you plan your meeting attendance, we have prepared a program which contains an overall events schedule, a schedule of concurrent sessions, a listing of paper abstracts, and a list of program participants. Although we have taken the utmost care, it is possible that errors may exist and we humbly apologize.

Thank you to the many people who have provided assistance in the planning, coordination, and funding of our annual meeting - the exhibitors, sponsors, presenters, reviewers, section coordinators, moderators, panel participants, AAA support staff, Dee Strahan, and the DoubleTree Mission Valley staff. In particular, Martha Doran and Anne Christensen, as co-program chairs, deserve special recognition for their outstanding effort in making this meeting a reality.

I hope you'll enjoy the meeting, rekindle old acquaintances, meet new colleagues, and learn something you'll want to take back and share with your colleagues and students.

In appreciation of the many individuals who stood up for and stand for a more sustainable and equitable future, I will leave you with one of my favorite sayings: "Never doubt that a small group of thoughtful committed people can change the world: indeed it's the only thing that ever has!" (Margaret Wheatley) **Thank you** for making such a difference in so many people's lives.

My best,

Kate Lancaster

AAA Western Region President, 2008-2009

p.s. Please consider offsetting the carbon footprint of your journey. There are many options. Here's one: Native Energy http://www.nativeenergy.com/pages/travel_calculator/30.php

**American Accounting Association
Western Region
San Diego, California
April 23-25, 2009**

Some Program Notes

Welcome to San Diego, my town. Being a “local” has helped in getting ready for the 44th Annual Meeting. I must begin with giving thanks for all the help and encouragement I have received in pulling the program together. The numerous emails and calls I have had with section representatives, authors, panelists, speakers, moderators, and discussants as well as the amazing support and assistance from AAA headquarters (Dee, Debbie, Arlene, Peggy, Sonya, David, Tracy...what a cast!) have made the job more rewarding. And special thanks to my Director and colleagues at San Diego State University, including two of our Deans who are speakers and panelists on the program!

On a more somber note, we are in the midst of some large budget problems in my state of California and from your emails, this is a problem many other states and countries are facing as well. Only 57 authors submitted papers to this year’s conference and about 10% of the authors had to withdraw due to not being able to obtain travel funds. We also had some moderators and participants unable to attend due to travel freezes. These issues have not (yet) impacted the other regional and sectional conferences, so we will need to see if WAAA is dealing with conditions that only affect our membership and if so, how we can shape future meetings to include as many participants as possible.

To help us get a better understanding of what matters to our members at the Western Region Conference, Anne Christensen has taken the lead in preparing a survey to gather your input. Watch for the link to Survey Monkey in an email and more discussion about how to make the WAAA viable and meaningful at this year’s meetings.

I look forward to putting faces with all the names I have collected, corresponded with, misspelled, edited, then re-edited, then re-edited...you get the picture.

So, ready or not, here comes the 2009 Western Region Annual Meeting!

Martha Doran
AAA Western Region Co-Chair, 2008-2009

**Western Region AAA Annual Meeting
April 23-25, 2009 San Diego, California
2007-2008 Executive Committee**

President

Kate Lancaster

Accounting Area

Orfalea College of Business

California Polytechnic State University

San Luis Obispo, CA 93407

Phone: 805-756-2922

Fax: 805-756-1473

Email: klancast@calpoly.edu

Program Co-Chair

Martha Doran

Charles W. Lamden School of Accountancy

College of Business

San Diego State University

5500 Campanile Drive

San Diego, CA 92182-8221

Phone: 619-594-6841

Fax: 619-594-3675

Email: doran1@mail.sdsu.edu

Program Co-Chair and Council Representative

Anne L Christensen

Montana State Univ-Bozeman

College of Business

PO Box 173040

Bozeman, MT 59717

Phone: 406-994-2043

Fax: 406-994-6206

Email: annec@montana.edu

Secretary/Treasurer

Stephen Wheeler

Univ of the Pacific

Eberhardt Sch of Business

3601 Pacific Avenue

Stockton, CA 95219

Phone: 209-946-2630

Fax: 209-946-2586

Email: swheeler@pacific.edu

Past President

Jeanne H. Yamamura, CPA, MIM, PHD

Professor of Accounting Emerita

Dept. of Accounting and IS / 026

University of Nevada Reno

Reno, Nevada 89557-0205

Phone: 775-784-4028

Fax: 775-784-8044

Email: yamamura@unr.edu

**Accounting Association
Western Region
Past Presidents**

2008 Jeanne H. Yamamura, University of Nevada Reno
2007 Peter Frischmann, Idaho State University
2006 Benjamin Y. Tai, California State University, Fresno
2005 John C. Corless, California State University, Sacramento
2004 Sheldon R. Smith, Utah Valley State College
2003 Cherie J. O'Neil, Colorado State University
2002 Lela D. (Kitty) Pumphrey, Idaho State University
2001 Robert E. Holtfreter, Central Washington University
2000 Kevin H. McBeth, Weber State University
1999 John E. Karayan, California State Polytechnic University, Pomona
1998 Judith A. Ramaglia, Pacific Lutheran University
1997 Ahmad Hosseini, Sonoma State University
1996 Betty M. Chavis, University of Wyoming
1995 Shahid L. Ansari, California State University, Northridge
1994 Mary Alice Seville, Oregon State University
1993 Robert J. Capettini, San Diego State University
1992 James F. Sepe, Santa Clara University
1991 J. Hal Reneau, Arizona State University
1990 Jeffrey L. Harkins, University of Idaho
1989 Ronald A. Milne, University of Nevada, Las Vegas
1988 Kenneth J. Euske, Naval Postgraduate School
1987 Amin A. Elmallah, California State University, Sacramento
1986 Marcos F. Massoud, Claremont McKenna College
1985 Wayne A. Label, University of San Diego
1984 Russell M. Barefield, University of Arizona
1983 Steven M. Mintz, San Francisco State University
1982 D. Dale Bandy, California State University, Fullerton
1981 Elwyn L. Christensen, California State University, Fresno
1980 Kevin M. Lightner, San Diego State University
1979 Benjamin L. Smith, University of Nevada, Reno
1978 Earl K. Cobb, California State University, Los Angeles
1977 Joseph E. Mori, San Jose State University
1976 Joe R. Fritzemeyer, Arizona State University
1975 James M. Fremgen, Naval Postgraduate School
1974 Baqar A. Zaidi, California State University, Sacramento
1973 Robert W. Vanasse, California State University, Fullerton
1972 Allan P. Johnson, California State University, Hayward
1971 Richard Strahlem, University of Nevada, Las Vegas
1970 Thomas W. Porter, University of Washington
1969 John W. Buckley, University of California, Los Angeles
1968 A. N. Mosich, University of Southern California
1967 William Niven, San Francisco State University
1966 Warren C. Bray, University of California, Berkeley

**Western Region AAA Annual Meeting
April 23-25, 2009, San Diego, California
2008-2009 Section Coordinators**

Accounting, Behavior and Organizations

Kimberly Sawers, Seattle Pacific University

American Taxation Association

Garth Novack, Utah State University

Auditing

Fatima Alali, California State University, Fullerton

Financial Accounting and Reporting

Marlene Plumlee, University of Utah

International Accounting

Michele Henney, University of Oregon

Management Accounting

Joanna L. Ho, University of California, Riverside

Public Interest

Kristi Yuthas, Portland State University

Teaching and Curriculum

James H. Thompson, Washington State University

**Western Region AAA Annual Meeting
April 23-25, 2009, San Diego, California
2009 Manuscript Reviewers**

Without the coordination of the section coordinators and the generous contribution of time by each of the following individuals, this conference would not have been possible. Thank you.

Mike Braswell	San Francisco State University
Dennis Caplan	Oregon State University
Clara Chen	University of Illinois
Lucy Chen	Arizona State University
Suli Chi	University of California, Irvine
Anne Christiansen	Montana State University
Kirsten Cook	University of Arizona
Asher Curtis	University of Utah
David DeBoskey	San Diego State University
Jesse Dillard	Portland State University
Magdy Farag	California State Polytechnic University, Pomona
Jianxin (James) Gong	University of Illinois
Michele Henney	Washington State University
Suparak Janjarasjit	Washington State University
Ray Johnson	Portland State University
John Koeplin	University of San Francisco
Elizabeth Kohn	University of Connecticut
Linda Krull	University of Oregon
Ryan Larkin	Utah State University
Claire Latham	Washington State University - Vancouver
David Layzell	Portland State University
Eric Wee Meng Lee	Washington State University
Suzanne Lowensohn	Colorado State University
Matt Magilke	University of Utah
Ann Martin	University of Colorado at Denver
Timothy L. McCoy	Lamar University
Sarah McVay	University of Utah
Jacci Rodgers	Oklahoma City University
Kathy Rupley	Portland State University
Kim Sawers	Seattle Pacific University
Kenneth Smith	Willamette University
Sheldon Smith	Utah Valley University
Qian Song	Washington State University
Alan Styles	California State University - San Marcos
Carol Sullivan	Seattle University
James H. Thompson	Washington State University - Tri-Cities
Steven W. Thornburg	Washington State University - Pullman
Pailin Trongmateerut	Washington State University
Thomas Vermeer	University of Baltimore
Amanda Winn	University of Washington
Mindy Wolfe	University of Utah
Steve Wu	University of Illinois
Michelle Yetman	University of California, Davis
Robert Yetman	University of California, Davis
Kristi Yuthas	Portland State University
Sanjian (William) Zhang	McGill University
Ke Zhong	Central Washington University - Des Moines

**Western Region AAA Annual Meeting
April 23-25, 2009, San Diego, California
Exhibitors and Sponsors**

Exhibitors:

Becker CPA review
Bisk CPA Review

Sponsors:

Accounting Area, Orfalea College of Business, California Polytechnic State University
Charles W. Lamden School of Accountancy, College of Business, San Diego State University

PLENARY SPEAKERS

Brian Setzler, MBA, CPA

Brian Setzler, MBA, CPA is the founder of TriLibrium, a Triple-Bottom Line public accounting firm located in Portland, Oregon. Brian has been a CPA for over 20 years and holds a BA (Cum Laude) in Business from Washington State University and an MBA in Sustainable Business from the Bainbridge Graduate Institute (BGI). Brian is an instructor on accounting, finance and strategy at BGI and teaches continuing professional education courses to other CPAs on the subjects of sustainability and advising start-up organizations. <http://www.Trilibrium.com>

Geoffrey Chase, Ph.D.

Dean, Division of Undergraduate Studies

Dr. Geoffrey Chase attended Ohio Wesleyan University, receiving the BA in English in 1971. He also holds an MAT from Miami University (Ohio) and the AM in English from Boston College. After receiving his PhD in American literature from the University of Wisconsin-Madison in 1981, he taught for 11 years in the School of Interdisciplinary Studies at Miami University of Ohio. He joined Northern Arizona University in 1992 as the Director of English Composition. At NAU, he redesigned the composition curriculum to give it an environmental focus and became a leader of the Ponderosa Project, a faculty development project aimed at helping faculty from throughout the university integrate issues of environmental sustainability into their courses. The Ponderosa Project has since served as a faculty development model that has been instituted at other colleges and universities nationally.

Geoff was a Fulbright Scholar in Turku, Finland from 1990-1991. He joined San Diego State University in January 2002, as the Dean of the Division of Undergraduate Studies. In 2004 he co-edited *Sustainability on Campus: Stories and Strategies for Change* which was published by MIT Press. He currently serves on the Board for the American Council of Academic Deans (ACAD) and the Board of the Association for the Advancement of Sustainability in Higher Education (AASHE). He also co-chairs the Proposal Review Committee for the Western Association of Schools and Colleges (WASC). His chief academic interests include student learning, undergraduate curricula, and sustainability in higher education. Other interests include kayaking, woodworking, and modern

Kevin Stocks, Ph.D

Director, School of Accountancy

Dr. Kevin Stocks, Director of BYU's School of Accountancy, was awarded the Outstanding Educator Award for 2008 by the Utah Association of Certified Public Accountants. The Outstanding Educator Award is given to an exceptional professor in Utah who exemplifies accounting professionalism, establishes and maintains rapport with students and adapts to the continually changing landscape of the profession. Stocks describes his teaching style as hands on and interactive. He emphasizes letting students find the answers by working together as a class. Before teaching at BYU, Stocks was an associate professor at Oklahoma State University. He is a member of a number of associations and committees and has been given many awards for his teaching and research accomplishments. He is currently the president of the Accounting Program Leaders Group and a committee member of the American Accounting Association. Stocks' area of research includes healthcare accounting, total quality management and accounting education.

**Western Region AAA Annual Meeting
April 23-25, 2009 San Diego, California
Program**

Thursday, April 23

- | | |
|-----------------------|-------------------|
| 2:00 p.m. - 7:00 p.m. | Registration |
| 4:00 p.m. - 7:30 p.m. | Exhibits |
| 6:00 p.m. - 7:30 p.m. | Welcome Reception |

Friday, April 24

- | | |
|-------------------------|--|
| 7:00 a.m. - 5:00 p.m. | Registration |
| 7:30 a.m. - 8:30 a.m. | Continental Breakfast |
| 7:30 a.m. - 3:30 p.m. | Exhibits |
| 8:30 a.m. - 10:00 a.m. | PLENARY SESSION

“Sustainability and the Triple Bottom Line: 21st Century Accounting Skills Beyond Debits and Credits “
Brian Setzler, MBA, CPA, founder of TriLibrium, a triple-bottom line CPA firm in Portland, OR |
| 10:00 a.m. - 10:20 a.m. | Refreshment Break |
| 10:20 a.m. - 12:00 noon | Concurrent Sessions (see program) |
| 12:15 noon - 1:45 p.m. | LUNCH and SPEAKER

“Sustainability at San Diego State University”
Geoffrey Chase, Dean of Undergraduate Studies, San Diego State University |
| 2:00 p.m. - 3:40 p.m. | Concurrent Sessions (see program) |
| 3:40 p.m. - 4:00 p.m. | Refreshment Break |

4:00 p.m. - 5:40 p.m. Concurrent Sessions (see program)

6:00 p.m. - 7:30 p.m. RECEPTION

Saturday, April 25

7:00 a.m. - 11:30 p.m. Registration

7:00 - 8:30 a.m.

BUFFET BREAKFAST and BUSINESS MEETING

Speaker: Kevin Stocks, American Accounting Association and
AAA Commons presentation

8:40 a.m. - 10:20 a.m.

Concurrent Sessions (see program)

10:20 a.m. - 10:40 a.m.

Refreshment Break

10:40 a.m. - 12:20 noon

Concurrent Sessions (see program)

**Western Region AAA Annual Meeting
April 23-25, 2009 San Diego, California
Program**

Thursday, April 23, 2009

2:00 p.m. - 7:00 p.m. Registration

4:00 p.m. - 7:30 p.m. Exhibits

6:00 p.m. - 7:30 p.m. Welcome Reception

Friday, April 24, 2009

7:00 a.m. - 5:00 p.m. Registration

7:30 a.m. - 8:30 a.m. CONTINENTAL BREAKFAST

8:30 a.m. - 10:00 a.m. PLENARY SESSION

**“Sustainability and the Triple Bottom Line: 21st
Century Accounting Skills Beyond Debits and
Credits “**
Brian Setzler, MBA, CPA, founder of TriLibrium, a triple-
bottom line CPA firm in Portland, OR

10:00 a.m. - 10:20 a.m. REFRESHMENT BREAK

10:20 a.m. - noon CONCURRENT SESSIONS AND PANELS

PANEL 1: Sustainability in the Accounting Curriculum

Panelist: **Kate Lancaster, California Polytechnic University, San Luis Obispo**

The session will provide individuals with the opportunity to discuss issues in how to implement sustainability modules in the accounting curriculum, and follow up discussion of the plenary speaker’s ideas.

SESSION 1: TAX

MODERATOR: Garth Novack, Utah State University

A New Era in Tax Credits: The Interest-Free Loan¹

Sheldon Smith, Utah Valley University

Is Tax Aggressiveness Linked to the Cost of Debt and Equity Capital?

Garth Novak, Utah State University

Recent Constitutional Questions in Taxation: Toward a Legislative Solution to Constitutional Problems of Same Sex Couples and Ministers of the Gospel?

John Dorocak, Cal State University San Bernardino

Tax Reserves, Taxes Payable, and Tax Shelters

Michael Clegari, Santa Clara University

SESSION 2: GOVERNMENT AND NONPROFIT

MODERATOR: Zhen Wang, California State University, San Marcos

Do Local Governments Present Required Disclosures for Defined Benefit Pension Plans?

Alan K. Styles, California State University, San Marcos

Thomas E. Vermeer, University of Baltimore

Terry K. Patton, Midwestern State University

The Effects of Governance on the Financial Reporting Quality of Nonprofit Organizations

Robert Yetman, University of California, Davis

Michelle Yetman, University of California, Davis

Economic Consequences of Expense Misreporting in Nonprofit Organizations

Michelle Yetman, University of California, Davis

Red Flags and Risk Factors: Lessons from the United Nations' Oil-for-Food Program

Magdy Farag, California State Polytechnic University, Pomona

SESSION 3: FAR

MODERATOR: David DeBoskey, San Diego State University

Prior Earnings Management, Forecast Attainment, Unexpected Revenue per Employee and Fraud

Johan Perols, University of San Diego

Barbara Lougee, University of San Diego

The Impact of Expectations Management on the Usefulness of Analyst Forecasts in Accounting Valuation Models

Yao Tian, University of Alberta

¹ Paper published in Tax Notes in January, 2009; submitted to WAAA in December 2008.

The Impact of Career Concerns on Accruals Based and Real Earnings Management
Chong Wang, Naval Postgraduate School, Monterrey
Elizabeth Demers, INSEAD

Decision Usefulness and the Accelerated Filing of 10-Ks and 10-Qs
Matthew J. Magilke, University of Utah
Jeffrey T. Doyle, Utah State University

Friday, April 24, 12:15 p.m. – 1:45 p.m.

LUNCH AND SPEAKER:

“Sustainability at San Diego State University”
Geoffrey Chase, Dean of Undergraduate Studies, San Diego
State University

Friday, April 24, 2:00 p.m. – 3:40 p.m. CONCURRENT SESSIONS AND PANELS

PANEL 2: The Continuity of Accounting Education: Is the Current Model Sustainable?

Panelists: **Gail Naughton, Sharon Lightner, and Martha Doran, San Diego State University**

Panel members will share different perspectives about sustaining accounting education in the current economic crisis, looking at both problems and opportunities, as well as discussion of how the model for higher education may need to change.

SESSION 4: Auditing

MODERATOR: Wei Jiang, California State University, Fullerton

Employee or Independent Contractor? A New Twist
Sara R. Melendy, Gonzaga University
Ronald J. Huefner, State University of New York

PCAOB Enforcements: A Review of the First Three Years
David L. Gilbert, Western Washington University
Terri L. Herron, University of Montana

Auditor Resignation versus Dismissal and Earnings Management through Real Activities Manipulation
Yongtae Kim, Santa Clara University
Myung Seok Park, Virginia Commonwealth University

SESSION 5: INTERNATIONAL ACCOUNTING

MODERATOR: Michele C. Henney, University of Oregon

Accounting Standard Setting in the Colonial History of Hong Kong
Anthony Mounq Yin Chan, Beijing Normal University

Chinese Mergers and Acquisitions: The Effect on Target Shareholder Wealth
Nancy Mangold, California State University, East Bay
Ching-Lih Jan, California State University, East Bay

An Investigation of Capital Market Reactions of Quoted French Banks to Pronouncements on IAS 39
Nessrine Benhamida, Paris School of Management, France

Risk-Relevance of a new Income Measurement: The case of valuation of Financial Instruments according to IAS 39
Nessrine Benhamida, Paris School of Management, France

SESSION 6: ROUND TABLE FORUM PAPER PRESENTATION

Employer Expectations of Accounting Undergraduates' Entry-level Knowledge and Skills in Global Financial Reporting
Rishma Vedd, California State University, Northridge
Christopher G. Jones, California State University, Northridge
Sung Wook Yoon, California State University, Northridge

Does convergence of Different Domestic GAAPs Reduce Investors' Limited Attention Bias?
Sabrina S. Chi, University of California, Irvine

LIFO or Something Like It
Diane Satin, California State University, East Bay
Ching-Lih Jan, California State University, East Bay

Comparing Digital Music and Software Piracy Models: How Similar Are They?
Darryl Wooley, University of Idaho

Friday, April 24, 3:40 p.m. - 4:00 p.m. REFRESHMENT BREAK

Friday, April 24, 4:00 p.m. - 5:40 p.m. CONCURRENT SESSIONS AND PANELS

PANEL 3: Building Community

Panelists: **Sharon Lightner, San Diego State University, Janice Morris, University of San Diego, James C. Kieckhafer, Kieckhafer, Schiffer & Company, LLP and Jason Porter, University of Idaho**

This discussion will bring together academics and practitioners with a focus on current and potential partnerships between both groups. More specifically, we will discuss ways that academics and practitioners can work together to improve the education and training of future practitioners.

SESSION 7: TEACHING AND CURRICULUM

MODERATOR: Sheldon Smith, Utah Valley State

An Exploration of Using Technology to Transform Intermediate Accounting I for Generation Me

**Alan K. Styles, California State University, San Marcos,
Linda Scott, California State University, San Marcos,
Zheng Wang, California State University, San Marcos,**

A Fraud and Corruption Case Study: The Case of the Devious Doctor

**Doug Laufer, Metropolitan State College of Denver
Sheri Betzer, CPA, Betzer, Critchfield and Call, LLP**

Accounting Education and Curriculum Developing Assignments for a Hybrid Course

**Gretchen Vik, San Diego State University
Helen Anderson-Cruz, San Diego State University**

SESSION 8: AUDITING

MODERATOR: Fatima Alali, California State University, Fullerton

Industry Specialization: An Examination of the Banking Industry

David DeBoskey, San Diego State University

Audit Committee Tenure and Earnings Quality

Mike Braswell, San Francisco State University

Ethical Climate, Organizational-Professional Conflict, and Organizational Commitment: A Study of Chinese Auditors

William E. Shaffer, California State University, San Bernardino

SESSION 9: MANAGEMENT ACCOUNTING/BEHAVIOR AND ORGANIZATIONS

MODERATOR: Steve Wu, University of Illinois

Influencing Investors' Attitudes

Letitia Meier Pleis, Metro State College of Denver

Discussant: Damon Fleming

Equity Incentives and Internal Control Weaknesses

Wei Jiang, California State University, Fullerton

Steven Balsam, Temple University

Discussant: Steve Wu

Detecting Earnings Management Based on the Quality of Total Accruals

Ping Lin, California State University, Long Beach

Xiaoying Chen, California State University, Long Beach

Discussant: Steve Wu

Friday, April 24, 6:00 p.m. - 7:30 p.m.

RECEPTION

Saturday, April 25, 7:30 a.m. – 8:30 a.m.

BUFFET BREAKFAST AND BUSINESS MEETING:

Speaker: Kevin Stocks, American Accounting Association and
AAA Commons presentation

Saturday, April 25, 8:40 a.m. – 10:20 a.m. CONCURRENT SESSIONS AND PANELS

PANEL 4 International Financial Reporting Standards (IFRS)

Panelists include:

Loren Margheim, University of San Diego

Frank Selto, University of Colorado

Kevin Stocks, Brigham Young University

This discussion will highlight IFRS program developments at three schools that received curriculum grants from PricewaterhouseCoopers. This session will provide an opportunity for participants to learn what these educators have designed and how they plan to integrate IFRS into the accounting curriculums at their schools.

SESSION 10: FAR

MODERATOR: Nathan Oestreich, San Diego State University

Earnings Surprises and the Cost of Debt Capital: Evidence from the Credit Default Swap Market

Sanjian Zhang, McGill University

Gaiyan Zhang, University of Missouri at St.Louis

Determinants of Analysts' Tendency to Complement or Follow Management Forecasts
Zheng Wang, California State University, San Marcos

SEC Intervention and Industry Guidance: The Effect on Non-GAAP Financial Disclosures
Desmond Tsang, McGill University

I/B/E/S Reported Actual and Forecasted Cash Flows
Michael Eames, Santa Clara University
Steve Glover, Brigham Young University
Yongtae Kim, Santa Clara University

SESSION 11: PUBLIC INTEREST

MODERATOR: Richard Hwang, California State University, San Marcos

Monitoring Legal Compliance: The Growth of Compliance Committees
Sara R. Melendy, Gonzaga University
Ronald J. Huefner, State University of New York

Americans Strike Out 0-55 with State Boards of Accountancy, None Discipline Big Four CPA Auditors for Major Debacles
Carl Olson, California National University

Ethics, Disclosure, and the Double Blind Peer Review Process
Rick L. Closser, Metropolitan State College of Denver
John Hathorn, Metropolitan State College of Denver
Doug Laufer, Metropolitan State College of Denver

The Price of Accounting Textbooks: Are Frequent Revisions Worthwhile?
Kenneth Danko, San Francisco State University

SESSION 12: INFORMATION SYSTEMS

MODERATOR/DISCUSSANT: Janie Chang, San Diego State University

A Case for Understanding the Data Structure of an Accounting Database: Comparing a Commercial System to REA
Darryl Wooley, University of Idaho

Issues Concerning XBRL-Based Financial Reporting: Lessons Learned from the SEC Voluntary Filing Program
Janie Chang, San Diego State University

Saturday, April 25, 10:20 a.m. – 10:40 a.m.

REFRESHMENT BREAK

Saturday, April 25, 10:40 a.m. – 12:20 p.m.

**CONCURRENT SESSIONS AND
PANELS**

PANEL 5 How the Government's Stimulus Program Applies to You and Your Sex Stakeholders

Panelists: **Bill Holland, President/CEO The Holland Group, Gerald Whittenburg, Steven Gill and Nathan Oestreich, San Diego State University**

This discussion will highlight an economic assessment and forecast of the stimulus package, along with recent tax developments for you and your accounting classes.

SESSION 13: FAR

MODERATOR: Janie Chang

Are R&D Expenditures and Accruals Credible Signals of Managers' Private Information?
Evidence from Seasoned Equity Offerings

Ke Zhong, Central Washington University, Des Moines

Hong Qian, Oakland University

Zhaodong Zhong, Rutgers

Multiple Audiences and Corporate Disclosure

Jing-wen Yang, California State University, East Bay

Is Analyst Forecast Accuracy Random?

Andreas Simon, California Polytechnic University, San Luis Obispo

Yaniv Konchitchki, University of Southern California,

How Do Analysts Make Stock Recommendations?

Yuan Yin, California State University, Long Beach

Ken Peasnell, Lancaster University, UK

Martien Lubberink, Lancaster University, UK

SESSION 14: TEACHING AND CURRICULUM

MODERATOR /DISCUSSANT: Claire Kamm Latham, Washington State University, Vancouver

Critical Reasoning in Accounting Curricula

Howard C. Sparks, University of Alaska, Fairbanks

Michael DeCelles, Angelo State University

Assessing Service-Learning Outcomes for Students Participating in Volunteer Income Tax Assistance Programs

Anne L. Christensen, Montana State University

Dennis Schmidt, Montana State University

Priscilla Wisner, Montana State University

Assurance of Learning Plans and Course Objectives within Undergraduate Accounting Programs and a Specific Course: Where Are We At and Where Should We Be?

Anne L. Christensen, Montana State University

Andrew J. Judd, University of Central Florida

Nancy Nichols, James Madison University

PARTICIPANTS

**Western Region AAA Annual Meeting
 April 23-25, 2009, San Diego, California
 2009 Registered Participants through April 20, 2009**

Shawn	Abbott	College of the Siskiyous	abbott@siskiyous.edu
Fatima	Alali	California State University Fullerton	falali@fullerton.edu
Helen	Anderson-Cruz	San Diego State Univ	hacruz@gmail.com
Mike	Braswell	San Francisco State Univ	braswell@sfsu.edu
John	Briginshaw	Pepperdine University	john.briginshaw@pepperdine.edu
Michael	Calegari	Santa Clara University	mcalegari@scu.edu
Annhenrie	Campbell	Cal State Univ-Stanislaus	ACampbell1@csustan.edu
Chengyee	Chang	San Diego State Univ	jchang@mail.sdsu.edu
Betty	Chavis	Calif State Univ-Fullerton	bchavis@fullerton.edu
Sabrina	Chi	Univ of California-Irvine	schi05@merage.uci.edu
Anne	Christensen	Montana State Univ-Bozeman	annec@montana.edu
Carol	Coman	California Lutheran Univ	coman@clunet.edu
Rick	Crosser	Metropolitan State College of Denver	crosserr@mscd.edu
Kathleen	Doran	Salem State Col	bdoran@salemstate.edu
Martha	Doran	San Diego State Univ	doran1@mail.sdsu.edu
John	Dorocak	Cal State Univ-San Bernardino	jdorocak@csusb.edu
Jeffrey	Doyle	Utah State Univ	jeffrey.doyle@usu.edu
Andrea	Drake	Louisiana Tech Univ	adrake@latech.edu
Magdy	Farag	Cal State Poly Univ-Pomona	mfarag@csupomona.edu
Damon	Fleming	San Diego State Univ	dfleming@mail.sdsu.edu
David	Gilbertson	Western Washington Univ	david.gilbertson@wwu.edu
Nessnine	Hamida		nessrine_benhamida@yahoo.fr
Beverly	Harrelson	American Accounting Association	beverly@aaahq.org
Michele	Henney	Univ of Oregon	mhenney@uoregon.edu
Judith	Hora	Univ of San Diego	jhora@sandiego.edu
Fu-jen	Hsiao	Univ of Texas-Arlington	littlefujen@gmail.com
Nen-chen	Hwang	California State University	hwang@csusm.edu
Wei	Jiang	California State University, Fullerton	wjiang@fullerton.edu
Christopher	Jones	Cal State Univ-Northridge	christopher.jones@csun.edu
Edward	Julius	California Lutheran University	julius@clunet.edu
Yongtae	Kim	Santa Clara Univ	y1kim@scu.edu
Yaniv	Konchitchki	Univ of Southern California	yaniv@marshall.usc.edu
Meihua	Koo	Cal State Poly Univ-Pomona	mkoo@csupomona.edu
Kate	Lancaster	Cal Poly State University	klancast@calpoly.edu
Mark	Landis	San Francisco State Univ	landism@sfsu.edu
Claire	Latham	Washington State Univ	clatham@vancouver.wsu.edu
Doug	Laufer	Metro State Col-Denver	lauferd@mscd.edu
Byunghwan	Lee	Cal State Poly Univ-Pomona	byunghwanlee@csupomona.edu
Yu	Li	Univ of Washington	vl12@u.washington.edu
Ping	Lin	Cal State Univ-Long Beach	plin2@csulb.edu
Barbara	Lougee	University of San Diego	blougee@sandiego.edu
Matthew	Magilke	Univ of Utah	actmm@business.utah.edu
Nancy	Mangold	California State University, East Bay	nancy.mangold@csueastbay.edu

Loren	Margheim	Univ of San Diego	Margheim@SanDiego.edu
Mercedes	Martinez	Rio Hondo College	mimartinez@riohondo.edu
Sara	Melendy	Gonzaga Univ	melendy@jepson.gonzaga.edu
Charles	Miller	Cal Poly State University	cmiller@calpoly.edu
John	Mills	Univ of Nevada-Reno	jmills@unr.edu
Mahmoud	Nourayi	Loyola Marymount Univ	mnourayi@lmu.edu
Garth	Novack	Univ of Washington-Tacoma	Garth.Novack@USU.edu
Nathan	Oestreich	San Diego State Univ	drno@sdsu.edu
Carl	Olson	California National Univ	olson@lafn.org
Myung	Park	Virginia Commonwealth Univ	mspark@vcu.edu
Diane	Pattison	Univ of San Diego	pattison@sandiego.edu
Johan	Perols	Univ of San Diego	jperols@sandiego.edu
Letitia	Pleis	Metropolitan State College-Denver	lpleis@mscd.edu
Jason	Porter	Univ of Idaho	jporter@uidaho.edu
Diane	Satin	Cal State Univ-East Bay	diane.satin@csueastbay.edu
Frank	Selto	Univ of Colorado-Boulder	frank.selto@colorado.edu
William	Shafer	Cal State Univ-San Bernardino	wshafer@csusb.edu
Andreas	Simon	Cal Poly State Univ-San Luis Obispo	ansimon@calpoly.edu
Sheldon	Smith	Utah Valley Univ	smithsh@uvu.edu
Charles	Sparks	Univ of Alaska-Fairbanks	ffhcs@uaf.edu
Kevin	Stocks	Brigham Young University	kevin_stocks@byu.edu
Alan	Styles	Cal State Univ - San Marcos	astyles@csusm.edu
Jenny	Teruya	Univ of Hawaii-Manoa	jteruya@hawaii.edu
Terry	Tranter	Univ of Minnesota-Minneapolis	ttranter@umn.edu
Desmond	Tsang	McGill Univ	desmond.tsang@mcgill.ca
Norbert	Tschakert	San Diego State Univ	ntschake@mail.sdsu.edu
Gretchen	Vik	San Diego State Univ	gvik@mail.sdsu.edu
Chong	Wang	Naval Postgraduate School	cwang@nps.edu
Zheng	Wang	California State Univ, San Marcos	zwang@csusm.edu
Nancy	Webber	Hamline University	nwebber01@hamline.edu
Stephen	Wheeler	Univ of the Pacific	swheeler@pacific.edu
Leon	White	Alliant International Univ	lwhite3@alliant.edu
Darryl	Woolley	Univ of Idaho	dwoolley@uidaho.edu
Cecil	Worrells		cpaskip@aol.com
Michelle	Yetman	Univ of California-Davis	mhyetman@ucdavis.edu
Robert	Yetman	Univ of California-Davis	rjyetman@ucdavis.edu
Yuan	Yin	California State University, Long Beach	judyin999@yahoo.com
Sung Wook	Yoon	California State University-Northridge	sungwook.yoon@csun.edu
Sanjian	Zhang	McGill Univ	sanjianzhang@gmail.com
Ke	Zhong	Central Washington Univ	zhongke72@yahoo.com