San Antonio...

San Antonio, the “Jewel of Texas,” is known for its hospitality and its history—a charming atmosphere with a Tex-Mex flavor. The surrounding areas from the Texas Hill Country to a host of parks and nature areas provide a variety of outdoor experiences. Rich in history and diverse in culture, this tenth-largest city in the United States offers something for everyone.

**The Alamo** – “Remember the Alamo” with a visit to San Antonio’s most famous attraction. Built in 1744 by Spanish missionaries, the Alamo became a stronghold for the Texas revolution and site of the famous battle between Mexican General Santa Anna and the young Republic of Texas.

**Market Square** – Affords visitors an infusion of Mexican culture through shopping, dining, and festivities.

**Brackenridge Park** – This park is home to the San Antonio Zoo as well as native waterfowl enjoying the 343 acres and meandering San Antonio River.

**Riverwalk** – A unique and romantic setting that is famous worldwide, this beautiful jewel is one of San Antonio’s most popular attractions. Located in the heart of downtown, this unique setting offers world-famous river barges, shopping, theaters, and a variety of restaurants and night clubs.

**Sea World at Texas** – Educational exhibits, theatrical performances, rides, trained sea creatures, and of course Shamu are all on tap at this aquarium-theme park.

**Hemisfair** – Built for the World’s Fair in 1968, the 750-foot Tower of the Americas offers an open-air observation deck and a spectacular view of the San Antonio skyline after dark.

For information about restaurants, things to do, and sights to see while in San Antonio, click the link from the “2002 Annual Meeting Information” button on our home page at http://AAA-edu.org.
Reinvigorating Accounting Scholarship

Invitation

Plans for this year’s Annual Meeting are rapidly falling into shape. As I announced last August, this year’s Annual Meeting is structured on the theme of Reinvigorating Accounting Scholarship. This is reflected in the lineup of plenary speakers, and in some structural and content changes in the concurrent sessions.

The plenary sessions are designed to highlight the reinvigoration theme. First, on Thursday, August 15, Jerry Feltham, University of British Columbia, will deliver this year’s Presidential Lecture, “Understanding the Value of Accounting.” Second, the meeting’s keynote address will be delivered on Friday, August 16, by Jack Triplett, productivity and cost measurement specialist and Visiting Fellow at the Brookings Institution. Third, on Saturday, August 17, the winners of the Curriculum Design Contest I announced last summer will present their designs. I was delighted by the creativity of those who participated in the contest, and the winning submissions are simply amazing in the insight, imagination, and forward-looking thinking they provide.

The concurrent sessions further reflect the reinvigoration theme. First, we have designed almost 15 percent of the sessions to be interdisciplinary in nature. The idea is to focus on the topic, without reference to method, Section, or interest group. I am hopeful this will increase trade among our various specialties and put accounting per se back in the center of our scholarly activities. Second, we have set aside a number of “make your own” session slots where individual members are able to compete, on a first-come, first-served basis, with their own concurrent offerings. This allows us to experiment with a less structured approach to designing the concurrent sessions, and to provide a venue for less patterned approaches to designing those sessions.

I am excited about the forthcoming meeting, with its emphasis on our scholarly ideals, aspirations, and responsibilities. I invite each and every one of you to attend, to stretch yourself, and to help us all increase the vigor, the excitement, the pure joy of accounting scholarship.

Joel S. Demski
President, American Accounting Association
Plenary Sessions, Luncheons, Receptions, and Awards

Plenary sessions of the American Accounting Association’s Annual Meeting will be held from 8:30 AM to 9:45 AM on Thursday, Friday, and Saturday, August 15–17, 2002. On Thursday the plenary will feature the Outstanding Accounting Educator Award, and Saturday’s plenary will feature the Wildman Medal Award. The Competitive Manuscript Award and Notable Contributions to Accounting Literature Award will be presented at Friday’s luncheon and the Innovation in Accounting Education Award will be presented at the Saturday luncheon.

In addition to these award presentations, the plenary sessions and luncheons feature keynote speakers or presenters who have closely observed and powerfully influenced major accounting or education developments in recent years.

With a reception every night, there is ample time for relaxing, socializing, and renewing acquaintances. On Wednesday night, August 14, the informal Early Bird Reception takes place in the Exhibit Hall—your first chance to see what’s new with this year’s exhibitors. The Association’s Welcome Reception is Thursday night and beverage, food, and entertainment are provided. Friday night will feature a theme reception and offers food and entertainment—sure to surprise and please. And finally wind down and say good-byes for another year at the Farewell Reception on Saturday night, August 17.

Thursday, August 15

Thursday’s plenary speaker is Gerald (Jerry) A. Feltham, the Arthur Andersen Professor of Accounting and former Chairman of the Accounting Division in the Faculty of Commerce at the University of British Columbia. Mr. Feltham will speak on “Understanding the Value of Accounting.” He has held faculty positions at the University of Alberta (1961–1963) and Stanford University (1967–1971). Mr. Feltham has published three books and numerous articles in The Accounting Review, Contemporary Accounting Research, the Journal of Accounting and Economics, the Journal of Accounting Research, the Review of Accounting Studies, and Management Science. Mr. Feltham has received numerous awards including the American Accounting Association’s 1997 Outstanding Accounting Educator Award, the 1997 Distinguished International Visiting Lecturer in Accounting, and the 1998 Wildman Medal. He is currently on the editorial boards of the Journal of Accounting and Economics, Contemporary Accounting Research, Asia-Pacific Journal of Accounting and Economics, and the Journal of Management Accounting Research and has served on the editorial boards of The Accounting Review, the Journal of Accounting Research, and Management Science.

Friday, August 16

Jack E. Triplett, the Friday plenary speaker, is a visiting Fellow at the Brookings Institution in Washington, D.C. His current research concerns productivity in services industries with a focus on developing improved measures of output for these notably difficult-to-measure sectors of the economy, and analysis of the “new economy,” particularly the contributions of high technology to economic growth and productivity. He is also engaged in an international project to produce comparable high-tech deflators and measurements in national accounts in OECD countries, in order to carry out international comparisons of productivity, economic growth, and living standards. He serves as a consultant on productivity analysis and on issues of economic measurement and economic statistics to research institutions, companies, and international organizations, and to the statistical agencies of a number of countries, including the United Kingdom, Canada, Australia, and Eurostat (the statistical office of the European Community). Mr. Triplett has written extensively on problems of economic measurement, including price indexes, national accounts, capital stock and labor input, and productivity and technical change. He holds A.B., M.A., and Ph.D. degrees from the University of California, Berkeley.

To avoid a late fee, register on or before July 8.

Name badge required for admittance to all events, including receptions, exhibit hall, and placement center for guests 16 and older.
You can attend plenary sessions, luncheons, award presentations, and select from 108 concurrent sessions, 110 forum papers, and 40 CPE sessions.

Session and Paper Topic Highlights

- Using Online Environments to Supplement On-Campus Courses
- Enron: Causes and Consequences
- Issues and Research Challenges as XBRL Moves into the Mainstream
- Audit Procedures and Auditor Reactions to Risk
- Performance Measurement: Agency Models
- Recent Developments in Europe: Accounting Standards and Corporate Governance
- This year’s sessions will feature several “at-large” and “mixed” sessions, each of which will include papers from various sections and different research approaches. These sessions are meant to stimulate conversations and emphasize the “Reinvigorating Accounting Scholarship” theme.

CPE Opportunities

- Accounting for Derivatives in Financial Statements
- Teaching Accounting Systems: Tips and Techniques
- Empirical Tax Research in Accounting
- XML, XBRL, Datamining, and Business-to-Business e-Business
- IASC and SEC Updates
- Current Issues in Financial Reporting
- Professionalism and Ethics Symposium
- Experimental Research in Financial and Managerial Accounting
- Innovative Ideas for Assessing Accounting Courses
- Implementing Curriculum Change in Accounting: Keys to Maximizing Success
- Teaching Accounting Online

On-site ticket sales for meal functions will be limited.
# Meeting at-a-Glance

Opportunities to attend plenaries, concurrent and CPE sessions, and time to socialize and network with peers

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<tr>
<th>TUESDAY, AUGUST 13</th>
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<td>7:30 AM – 8:30 AM</td>
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<td>Luncheon</td>
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<td>Speaker: Katherine Schipper, Financial Accounting Standards Board (FASB)</td>
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<td>Competitive Manuscript Award</td>
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<td>Notable Contributions to Accounting Literature Award</td>
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<td>7:00 AM – 7:00 PM</td>
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<td>5:30 PM – 7:00 PM</td>
<td>Early Bird Reception</td>
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<td>6:45 AM – 8:15 AM</td>
<td>Section Business Meetings and Breakfasts</td>
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<td>7:00 AM – 5:00 PM</td>
<td>Registration</td>
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<td>8:15 AM – 9:45 AM</td>
<td>Opening Plenary Session Speaker: Jerry A. Feltham, University of British Columbia Outstanding Accounting Educator Award</td>
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<td>9:45 AM – 10:15 AM</td>
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<td>12:00 NOON – 1:45 PM</td>
<td>Section Luncheons and Business Meetings</td>
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<td>Concurrent Sessions*</td>
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<td>3:30 PM – 4:00 PM</td>
<td>Coffee Break</td>
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<td>Concurrent Sessions*</td>
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<td>5:45 PM – 6:45 PM</td>
<td>Section Business Meetings Make-Your-Own Sessions</td>
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<td>7:00 PM – 9:00 PM</td>
<td>Welcome Reception</td>
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<tr>
<td>8:00 AM – 3:00 PM</td>
<td>Registration</td>
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<tr>
<td>8:30 AM – 9:45 AM</td>
<td>Plenary Session Speaker: Curriculum Challenge Contest Winners Wildman Medal Award</td>
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<td>9:45 AM – 10:15 AM</td>
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<td>Forum Papers Concurrent Sessions*</td>
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<td>12:00 NOON – 1:45 PM</td>
<td>Luncheon Speaker: G. Peter Wilson, President-Elect, American Accounting Association Innovation in Accounting Education Award</td>
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<td>2:00 PM – 3:30 PM</td>
<td>Forum Papers Concurrent Sessions*</td>
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<td>4:00 PM – 5:30 PM</td>
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<td>7:00 PM – 8:00 PM</td>
<td>Closing Reception</td>
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*See http://AAA-edu.org for additional details.
CPE Sessions

for Continuing Professional Education Credits

For expanded descriptions of CPE Sessions log onto http://AAA-edu.org and click the Annual Meeting button.

Most of this year’s CPE sessions will be held on Wednesday, August 14. Three special sessions are scheduled for Tuesday, August 13. Wednesday’s sessions feature both full- and half-day courses covering a broad range of subjects. Lunch will be provided for individuals registering for one full-day or two half-day workshops on Wednesday.

Attendance at these programs is restricted to Annual Meeting registrants. Spouses can register on a space-available basis.

TUESDAY

CPE SESSION 1 8:30 AM–4:00 PM

What Critical Factors Determine Pedagogical Success vs. Failure? The Highly Successful Online M.B.A. Courses at Duke University and the University of Connecticut and How Material Provided to Students in Classrooms Should Be Revised for Online Students

Nancy Keeshan will focus upon the critical factors of success for online learning at Duke University’s Global Executive online M.B.A. program headlined by Business Week magazine as the “Hottest Campus on the Internet.” To date, over 600 executives around the world have obtained Duke’s prestigious online M.B.A. degrees. See http://www.fuqua.duke.edu/admin/gemba/index.html. Amy Dunbar is part of the new wave of professors who teach full-time for a university without having to leave home except to perform nonteaching duties on campus. Dr. Dunbar will explain how she consistently wows her tax students online. See http://www.trinity.edu/rjensen/book01q4.htm#Dunbar. Bob Jensen will provide an overview of successes and failures in online distance education. He will then demonstrate how course materials need to be modified when they are moved from the students in the classroom to students online, including a tutorial on Camtasia. See http://www.trinity.edu/rjensen/HelpersVideos.htm. Presenters: Amy Dunbar, University of Connecticut; Nancy K. Keeshan, Duke University; and Robert Jensen, Trinity University; Dennis Beresford, University of Georgia.

CPE SESSION 2 8:00 AM–5:00 pm

Eleventh Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing, and Tax

Discussion of current research on information technologies in accounting, auditing, and tax. A wide range of Artificial Intelligence and Emerging Technologies topics are addressed. See our Call for Papers at http://accounting.rutgers.edu/raw/aaa/aiet/AIETworkshop2002.htm. Doctoral students are invited to attend with a waiver of the CPE registration fee provided by the AI/ET Section. Sponsor: Artificial Intelligence/Emerging Technologies Section.

CPE SESSION 3 Tuesday, 1:00 PM–7:00 PM and Wednesday, 7:00 AM–12:00 PM

Seventh Annual Professionalism and Ethics Symposium

The Seventh Annual Professionalism and Ethics Symposium provides an opportunity for researchers and practitioners concerned with professionalism and ethics to discuss recent research and emerging issues encountered in practice. All faculty and doctoral students are invited to attend, with a waiver of enrollment fees for doctoral students. Sponsor: Professionalism and Ethics Committee of the AAA.

PLEASE NOTE:

Registration Materials for Tuesday CPE Workshops will be available from 7:30 AM – 8:30 AM Tuesday morning.
CPE SESSION 4  8:00 AM–4:00 PM
Seminar on International Accounting
Discussion topics include accounting diversity, capital market effects, accounting harmonization, international accounting pedagogy, and more. Presenter: Frederick D. S. Choi, New York University. Sponsor: International Accounting Section.

CPE SESSION 5  8:00 AM–4:00 PM
Teaching Accounting Systems: Tips and Techniques for the New Instructor
This workshop is intended for faculty members teaching an accounting systems class for possibly the first time. The course will cover objectives, approaches, and technical issues. Cases, problems, and projects will be provided as well as references to additional resources. Presenters: Martha Eining, University of Utah and Nancy Bagranoff, Miami University. Sponsor: Information Systems Section.

CPE SESSION 6  8:00 AM–11:00 AM
Teaching Case-Driven Undergraduate Management Accounting Courses
This course is meant to be a practical introduction into teaching case-driven undergraduate management accounting courses. Participants will leave the workshop with specific ideas about how to organize their management accounting courses, which cases to use to achieve specific learning objectives, and how to effectively teach those cases. Presenter: Peter C. Brewer, Miami University.

CPE SESSION 7  8:00 AM–11:00 AM
Teaching Professional Tax Research
Experienced tax educators will share their thoughts on the general and more specific objectives of their tax research classes and how they use the class structure and assignments to meet those objectives. Presenters: See the expanded online descriptions for updates. Sponsor: American Taxation Association.

CPE SESSION 8  8:00 AM–11:00 AM
Empirical Tax Research in Accounting
This session will trace the development of archival, microeconomic-based, empirical income tax research in accounting over the last 15 years, drawing heavily from Shackelford and Shevlin (Journal of Accounting and Economics 2001) and comments at the 2002 Doctoral Consortium. Presenters: Douglas A. Shackelford, The University of North Carolina at Chapel Hill and Peter Easton, The Ohio State University. Sponsor: Vice President–Research.

CPE SESSION 9  8:00 AM–11:00 AM
AICPA Professor/Practitioner Case Partnering and Development Assistance
The public reaction to the ENRON case highlights the importance of the AICPA Professor/Practitioner Case Development Program. Come learn how to write real-world cases and partner with practitioners. The best cases each year get published by the AICPA. Presenters: Margarita Maria Lenk, Colorado State University and Members of the AICPA Task Force and AICPA Practitioners.

Half-day CPE Sessions are $65 each and full-day sessions are $130.

CPE SESSION 10  8:00 AM–12:00 PM
Implementing Curriculum Change in Accounting: Keys to Maximizing Success
This session is a practical primer that provides participants with the tools needed to successfully execute curriculum change. Topics presented include: creating realistic expectations, the “make or buy” decision, preparing for and implementing course changes, and assessing outcomes in the curriculum revision process. Presenters: Anthony H. Catanach and Noah P. Barsky, Milano Nova University.

CPE SESSION 11  8:00 AM–12:00 PM
Accounting for Derivatives in Financial Statements
This workshop provides an overview of FAS No. 133 and implementation guidance, including presentation materials suitable for classroom use. Topics include the following: (1) Common Types of Derivatives; (2) Risk Management Activities; (3) Overview of New Accounting Model; (4) Hedge Accounting: Qualifying Criteria; (5) Hedge Termination/Hedged Item Impairment; (6) Required Disclosures; and (7) Illustrative Cases. Presenter: Thomas Linsmeier, Michigan State University. Sponsor: Financial Accounting and Reporting Section.

CPE SESSION 12  8:00 AM–12:00 PM
Data Privacy and Security
Accountants need to understand how to implement the minimal compliance requirements regarding privacy legislation and how to preserve the privacy rights of the entities about which data is collected, stored, and used. The AICPAs Privacy Framework is used as a guideline for discussing these issues. Presenters: Marilyn Greenstein, Arizona State University and Amy Ray, Bentley College. Sponsor: Artificial Intelligence/Emerging Technologies and Information Systems Sections.

CPE SESSION 13  8:00 AM–12:00 PM
Using the Classroom to Enhance Research Productivity and Motivate Students to Pursue the CPA Examination
The workshop will discuss the research process and research topic sources, including writing for a specific journal and research publication using class materials and/or administrative experiences. The workshop will also familiarize participants with the Computerized CPA examination and provide strategies for motivating students to pursue the examination. Presenters: Gregory Johnson, American Institute of Certified Public Accountants; Robert Strawser, Texas A&M University; Cynthia Jackson, Northeastern University; and Jennifer Joe, Georgia State University. Sponsors: Faculty Diversity and Initiatives Section and the American Institute of Certified Public Accountants Minority Initiatives Committee.

CPE SESSION 14  8:00 AM–12:00 PM
Introduction to XML
Focus on understanding the basics of XML (eXtensible Markup Language). XML is the basic technology for describing data in both humanly understandable and computerized form. This workshop will focus on understanding XML by examples and hands-on exercises. Bring Windows laptops. Presenters: Clinton White, Jr., University of Delaware; Roger Debreceny, Nanyang Technological University; and Glen Gray, California State University, Northridge. Sponsor: Teaching and Curriculum Section.

See http://AAA-edu.org for special requirements or prerequisites.
CPE SESSION 15  8:00 AM–12:00 PM  
Continuous Auditing: Would It Have Stopped the Enron Mess?  
This workshop discusses the basic principles of continuous audit/assurance and examines if it would have been able to stop/avoid/decrease the severity of the ENRON problem. It will also deal with insights that can be gathered toward changes in standards and the regulatory process, including auditing standards, financial statement standards, peer reviews, and new forms of oversight. Furthermore, it also discusses some of the main axioms of e-reporting, the role of digital reporting, the role of XBRL in this process, and what companies can do to prepare for the e-measurement/e-reporting world. Presenters: Miklos A. Vasarhelyi and Alex Kogan, Rutgers University; and Liv Watson, EDGAR Online. Sponsor: Artificial Intelligence/Emerging Technologies Section.

CPE SESSION 16  8:00 AM–12:00 PM  
Proactive Classroom Approaches to GNP Topics  
This workshop will present an overview of new GNP accounting issues together with alternative pedagogical approaches to their integration into the curriculum and classroom. The discussion will include proactive learning and communication techniques in addition to evaluation and assessment tools. Presenters: Terry Patton, GASB; G. Robert Smith, Jr., Middle Tennessee State University; Donald J. Raux, Siena College; Mary Fischer, The University of Texas at Tyler. Sponsor: Government and Nonprofit Section.

CPE SESSION 17  8:00 AM–12:00 PM  
Business-to-Business e-Business  
This workshop will investigate how businesses are using emerging technologies and reengineering their processes to facilitate B2B integration and commerce. The role of enterprise resource planning systems, supply chain management, and customer relationship management, among other factors will be discussed. Presenter: Daniel E. O’Leary, University of Southern California.

CPE SESSION 18  8:00 AM–12:00 PM  
Brain-Friendly II: Making Constructivism and Active Learning Work  
This session demonstrates and explains the application of the latest research on how people learn accounting using active learning and constructivism as applied in the winner of the 2001 Bulloch Award of Innovations in Management Accounting Education. Presenter: Jim Mackey, California State University, Sacramento and Institute of Management Accountants.

CPE SESSION 19  8:30 AM–12:00 PM  
Teaching Strategic Cost Management  
This workshop covers strategic positioning, value chain analysis, the balanced scorecard, and other topics. It provides guidance in using cases and other teaching materials, based on the instructors’ teaching experience and insights gained from six prior AAA Annual Meeting workshops. Presenters: Ed Blocher, The University of North Carolina at Chapel Hill; Kung Chen, University of Nebraska; and Thomas Lin, University of Southern California.

CPE SESSION 20  8:30 AM–12:00 PM  
Accounting for Intangibles and Internet Reporting: Teaching Modules That Can Be Plugged into Accounting Courses, Auditing Courses, and Electronic Commerce Courses  
The workshop will deal with the latest developments in Internet-based business and financial reporting. Topics include audit modules, accounting for derivatives, accounting for intangibles, ROI in the New Economy, pro forma controversies, electronic commerce, and distance education. Presenters: Robert E. Jensen, Trinity University and Gerald Trites, St. Francis Xavier University.

CPE Session 21  8:00 AM–11:00 AM  
The Changing CPA Exam  
In 2003 the CPA exam will change dramatically. This session will provide an overview of these changes, including live demonstrations of the computerized exam to highlight the types of questions that are new to the exam. Presenters: Julie Smith David, Arizona State University and Dick DeVore, American Institute of Certified Public Accountants. Sponsor: American Accounting Association.

CPE Session 40  8:00 AM–12:00 PM  
Implementing a Successful Recruiting Program  
Participants will learn how to design, administer, and finance a successful recruiting program for their department. Learn from faculty who have implemented successful recruiting programs and about the latest recruiting tools available from the AICPA. Presenters: Dan Deines, Kansas State University; Dick Kochanek, University of Connecticut; Jodi Ryan and Joe Bittner, American Institute of Certified Public Accountants.

WEDNESDAY – AFTERNOON

CPE SESSION 22  1:00 PM – 5:00 PM  
Information Systems Security and Datamining for Security Auditing  
Information systems and network securities, audit technologies, and supporting infrastructures such as public key systems, security models, network penetration testing, and intrusion detection are discussed. Presenter: Jagdish S. Gangolly, SUNY at Albany. Sponsor: Artificial Intelligence/Emerging Technologies Section.

See http://AAA-edu.org for special requirements or prerequisites.

Half-day CPE Sessions are $65 each and full-day sessions are $130.
CPE SESSION 23  1:00 PM–4:00 PM
Teaching Strategies & Classroom Techniques 2002
A workshop updated yearly to demonstrate and share hands-on teaching strategies and techniques, including audience participation and feedback from prior year participants. Presenters: Sandra Byrd, Southwest Missouri State University; Debra Kerby, Truman State University; and Sherry Mills, New Mexico State University. Sponsor: Teaching and Curriculum Section. Special Pricing: Teaching and Curriculum Section members will be refunded $30 by the T&C Section after the Annual Meeting. If you aren't a Teaching and Curriculum Section member, be sure to sign up as part of your meeting registration to receive this refund.

CPE SESSION 24  1:00 PM–4:00 PM
Current Issues in Financial Reporting
This workshop will explore a variety of topics that are on the current agenda of the Financial Accounting Standards Board (FASB). Among the topics to be addressed are financial instruments, including fair values, business combinations, consolidations, revenue recognition, liability recognition, and performance reporting. Presenters: Katherine Schipper and Todd Johnson, Financial Accounting Standards Board. Sponsor: Financial Accounting and Reporting Section.

CPE SESSION 25  1:00 PM–4:00 PM
The First Accounting Course (for M.B.A.s): A Total Redesign
This seminar describes a totally new organizational structure for the first accounting course, built around the many measurement models used in accounting. Class-tested for three years, it has received very good student response. The seminar describes each of the models used along with related cases and assignments employed. Presenter: Ronald J. Huefner, SUNY at Buffalo.

CPE SESSION 26  1:00 PM–4:00 PM
Current Issues at the SEC
Learn about current issues at the SEC from current and former SEC staff members. The content will provide excellent resources to incorporate into financial accounting and auditing courses as well as insights for those conducting research related to SEC issues. Presenters: See the expanded online descriptions for updates. Sponsor: AAA SEC Liaison Committee.

CPE SESSION 27  1:00 PM–4:00 PM
Taxes and Asset Prices
This session will explore the background and development of research examining the impact of taxes on asset prices. Professor Shevin and Professor Guenther will discuss the theoretical underpinnings of the issues and related research in other disciplines, as well as recent work in the tax accounting area. Presenter: Terry Shevin, University of Washington and David A. Guenther, University of Colorado. Sponsor: American Taxation Association.

CPE SESSION 28  1:00 PM–4:00 PM
(Re) Tooling for Gender Issues Research
The purpose of this workshop is to provide a noncompetitive forum for active and aspiring gender researchers to discuss unanswered questions, theoretical underpinnings, recent developments in methodology, and novel data sources. Presenters: Sara A. Reiter, SUNY at Binghamton; Wayne Bremer, Villanova University; and Peggy Dwyer, University of Central Florida. Sponsor: Gender Issues in Accounting Section.

See http://AAA-edu.org for special requirements or prerequisites.

CPE SESSION 29  1:00 PM–4:00 PM
International Accounting Standards Update
Mary Barth, an International Accounting Standards Board member, will present an update on recent developments in International Accounting Standards. Presenter: Mary Barth, Stanford University. Sponsor: International Accounting Section.

CPE SESSION 30  1:00 PM–4:00 PM
Experimental Research in Financial and Managerial Accounting
This workshop will explore the important roles that experiments play in financial and managerial accounting research. Additionally, we discuss frameworks for understanding and assessing experimental research in financial and managerial accounting. Presenters: Lisa L. Koonce, The University of Texas at Austin and Geoffrey B. Sprinkle, Indiana University. Sponsor: Vice President–Research.

CPE SESSION 31  1:00 PM–5:00 PM
Innovative Ideas for Assessing Accounting Courses
The goal of this workshop is to provide participants with strategies and ideas for assessing outcomes throughout accounting courses. Assessment devices will be highlighted at four different points: (1) at the start of the course; (2) during the course; (3) after the course; (4) during the planning stages of curriculum changes. Presenters: Robert J. Walsh, Marist College; Anthony H. Catanach, Villanova University; Susan V. Crosson, Santa Fe Community College; Margaret Gagne, Marist College; and Tracy S. Manly, University of Tulsa.

CPE SESSION 32  1:00 PM–5:00 PM
Financial Instrument Fair Values: Theory and Implementation
This workshop provides an overview of the basic models used to estimate fair values of financial instruments. Valuation models to be discussed include: debt instruments, interest rate swaps, equity forwards, foreign currency forwards, option pricing, which are applied to various instruments and transactions to illustrate the difficulty of estimating fair values reliably. Presenter: John T Smith, Deloitte & Touche. Sponsor: Financial Accounting and Reporting Section.

CPE SESSION 33  1:00 PM–5:00 PM
Introduction to XBRL
Understand how the eXtensible Business Reporting Language (XBRL) could dramatically change the financial information value chain. Discuss the strategic objectives of XBRL, the nature of XBRL taxonomies, and representation of accounting information within an XBRL instance document. Bring Windows laptop. Presenters: Clinton White, Jr., University of Delaware; Roger Debreceny, Nanyang Technological University; and Glen Gray, California State University, Northridge. Sponsor: Teaching and Curriculum Section.

CPE SESSION 34  1:00 PM–5:00 PM
Teaching Accounting Online: Learning from the Experience of Others
This workshop demonstrates a process for effectively teaching online. It simulates an online course with the instructor at the workshop and the student at a remote site. Presenters also share lessons learned from their online experience. Presenters: M. Cathy Sullivan and Sarah Cheverton, James Madison University.

Half-day CPE Sessions are $65 each and full-day sessions are $130.
Requests for Meeting Space and Alumni Functions

Meeting space may be reserved for events held during the 2002 AAA Annual Meeting in San Antonio, Texas. Limited space is available Wednesday through Saturday, August 14–17.

Functions may be scheduled during the following times (space permitting):

- **Wednesday, August 14**—Breakfast, Lunch, Dinner, and Evening functions
- **Thursday, August 15**—Breakfast, Lunch, and Evening functions
- **Friday, August 16**—Breakfast and Evening functions
- **Saturday, August 17**—Breakfast and Evening functions

Breakfast functions should be scheduled from 7:00 AM to 8:15 AM and luncheons from 12:00 NOON to 1:30 PM. Menu selection will be made directly with the Hotel Catering Department and the hotel will bill each group directly.

Requests for space can be made by contacting Debbie Gardner at the American Accounting Association, debbie@aaahq.org or (941) 556-4101.

We will need to know the period during which you wish to hold your meeting/function (date, time, and length), the name of the meeting/function, the estimated attendance, and the name of the contact person. The American Accounting Association will then assign a room for the meeting/function, if available, and notify the Hotel Catering Department if applicable.

Americans with Disabilities Act

It is the intention of the American Accounting Association to comply fully with the Americans with Disabilities Act (ADA). Any members planning to attend this meeting who have special needs, as covered by the ADA, are requested to notify Debbie Gardner at the American Accounting Association, debbie@aaahq.org or (941) 556-4101.

We will need to know the period during which you wish to hold your meeting/function (date, time, and length), the name of the meeting/function, the estimated attendance, and the name of the contact person. The American Accounting Association will then assign a room for the meeting/function, if available, and notify the Hotel Catering Department if applicable.

Special Food Requirements

Members attending the Annual Meeting in San Antonio who require a vegetarian meal must so indicate on the registration form. Information regarding entrees at the luncheons will be available at the AAA registration desk at the headquarters hotel.

Half-day CPE Sessions are $65 each and full-day sessions are $130.
2002 Annual Meeting Placement Center

The American Accounting Association maintains a Placement Center at the Annual Meeting of the Association for the benefit of its members. The Center is located in the Marriott Rivercenter co-headquarters hotel. Individuals seeking positions and institutions seeking faculty, or other related academic personnel, can investigate opportunities of interest. The Placement Center is available only to fully registered meeting participants. Access is limited to registrants displaying a 2002 Annual Meeting badge.

The Placement Center provides sets of resumes and position announcements. Loose-leaf binders are available at the Placement Center for perusal: one contains resumes of individuals seeking positions or relocation, and the other contains descriptions of positions available at various institutions in the United States and abroad. The position books are divided into geographical sections. Resumes and position announcements can be purchased during and after the meeting. Resumes and position announcement submissions received by July 8 will be posted on the AAA web site unless otherwise specified. The postings will remain on the AAA web site until November 1. Placement submissions received after July 8 will not be posted on the web site.

Complete information, including guidelines, submission instructions, and pricing, is available on our web site at: http://AAA-edu.org

Hotel Information

The American Accounting Association’s 2002 Annual Meeting will be held in two co-headquarters hotels, the San Antonio Marriott Rivercenter at 101 Bowie Street, San Antonio, Texas and at the San Antonio Marriott Riverwalk at 711 East Riverwalk, San Antonio, Texas. The two adjacent hotels are connected by a bridge across the Riverfront as well as at street level.

Reservations should be made directly with the hotel of your choice. When making your reservation, it is important to identify yourself as an attendee of the American Accounting Association Annual Meeting (not just “AAA”). Rates for Annual Meeting attendees are guaranteed through July 8, 2002 only. Reservation departments are generally open 24 hours. Hotels may require a room deposit. Space is limited at each hotel, so make your reservations early to ensure your preferred hotel.

Following are the special hotel rates being offered for the Annual Meeting.

<table>
<thead>
<tr>
<th>Hotel</th>
<th>Single/Double</th>
<th>Triple</th>
<th>Quad</th>
</tr>
</thead>
<tbody>
<tr>
<td>San Antonio Marriott Rivercenter CO-HEADQUARTERS</td>
<td>$136.00</td>
<td>$151.00</td>
<td>$166.00</td>
</tr>
<tr>
<td>101 Bowie Street, San Antonio, TX 78205</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(210) 223-1000</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>San Antonio Marriott Riverwalk CO-HEADQUARTERS</td>
<td>$136.00</td>
<td>$151.00</td>
<td>$166.00</td>
</tr>
<tr>
<td>711 East Riverwalk, San Antonio, TX 78205</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>(210) 224-4555</td>
<td></td>
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HONOLULU
HAWAII
AUGUST 3-6
2003

A MEETING IN PARADISE

Join us next year in Hawaii in EARLY AUGUST for one of the most enjoyable meetings ever. Bring your spouse, your family, your friends—this will be an Annual Meeting to remember.
Benefits

- **Stay current.** The AAA’s meetings, journals, newsletters, monographs, and online materials provide convenient ways to keep up to date on the latest techniques and trends in accounting and business education, research, and practice.
- **Exchange ideas** with scholars and practitioners from all over the world. AAA members teach and practice in 91 countries, facing the same day-to-day challenges you do.
- **Connect with co-authors and mentors.** Network with scholars who teach the same courses you do and research the same issues you’re working on.
- **Influence policy makers and practitioners** in public and corporate practice. The Financial Accounting Standards Committee, SEC Liaison Committee, Practice Advisory Committee, and the Financial Reporting Issues Conference all offer opportunities to interact with the practice community and government officials.
- **Earn Continuing Professional Education credits.** The Annual Meeting, seven regional meetings, and eight section meetings all offer a wide variety of CPE opportunities.
- **Develop career strategies.** Learn ways to meet institutional expectations in teaching, research, practice, service, and leadership. The AAA can help you at every stage of your career.
- **Join a special interest section.** Members are eligible to join 15 sections that have as their objective interaction among members with an interest in a specialized subject matter or educational environment.
- **Take advantage of our placement services.** For a nominal fee, the Annual Meeting Placement Center provides a unique opportunity for recruiters and candidates to meet. Also, once a year members can post a free position-wanted ad on the web page and in *The Accounting Review.*

Membership Dues

Membership in the AAA is included in the Annual Meeting Registration for all nonstudents. Members select at least one of the AAA’s three journals—*The Accounting Review,* *Accounting Horizons,* and *Issues in Accounting Education.* Subscriptions are available to a second journal for an additional $10 or all three journals for an additional total of $20. You can also opt to receive electronic access to all three journals for $20. The electronic journals are searchable and downloadable.

American Accounting Association—Accounting and Business Education Research and Practice Worldwide. Be sure to bookmark our web site at http://AAA-edu.org to see our weekly updates and learn more about the American Accounting Association.

**Annual Meeting Registration Fee Includes:**

- Name Badge (required for admittance to all events)
- Program Book
- Quick Reference Card
- Collected Abstracts (Proceedings)
- List of Registrants
- 2002–03 membership dues in the American Accounting Association (nonstudent)
- One ticket to either the Friday or Saturday luncheon
- Wednesday evening Early Bird Reception (spouse and family included)
- Thursday evening Welcome Reception (spouse and family included)
- Friday evening Reception (spouse and family included)
- Saturday evening Farewell Reception (spouse and family included)
- Exhibit Hall admission
- Placement Center admission
- Refreshment Breaks

If you can’t attend the Annual Meeting in San Antonio you can still get all the benefits of membership. Renew your AAA membership or join AAA now online at http://AAA-edu.org
**AAA Annual Meeting Registration Information**

**Registration Deadline**
- The registration deadline is **July 8, 2002**. (Registrations submitted after July 8 will incur a $50 late fee.)
- On-site registrations will incur the $50 late fee and an additional $50 on-site processing fee.

**Online Registration**
- Online registration is available on the AAA web site (http://AAA-edu.org) until midnight EDT August 4, 2002.
- Follow the instructions on the AAA web site.

**Mail or Fax Registration**
- All registration inquiries and change requests should be directed to AAA headquarters at Office@aaahq.org or (941) 921-7747.
- If you pay by credit card, you may fax your registration form to (941) 923-4093 through August 4, 2002. If you mail a registration form to AAA that was previously faxed, please indicate that on the form.
- Mail registration forms to:
  American Accounting Association
  5717 Bessie Drive
  Sarasota, FL 34233-2399
- Make checks payable to the American Accounting Association.

**On-Site Registration**
- On-site registration will be available August 14–17 at the AAA On-Site Registration Desk in the San Antonio Marriott Rivercenter.
- On-site registrations will incur the $50 late fee and an additional $50 on-site processing fee.

**Cancellation Policy**
- All cancellations must be received in writing at AAA in order to be processed.
- Cancellation requests received after July 8 will incur a $50 cancellation charge.
- No refunds will be available for cancellations after August 5, or for no-shows.

**Badges**
- Name badges are required for admittance to all events, including receptions and the Exhibit Hall for guests 16 and older.
- Fill in guest names on your registration form.

**Travel Discounts**
- Association Travel Concepts (ATC) has been selected as the official travel agency for this meeting. Discounts have been negotiated with Delta Airlines and United Airlines to bring you special airfares. Some restrictions may apply.
- ATC will also search for the lowest available fare on ANY airline serving the meeting location. ATC is available for reservations from 9:00 AM until 9:00 PM, EST, Monday through Friday.
- **ATC — (800) 278-1140**
  Email: reservations@ASSNTRAVEL.com
- You may also call your own travel agency or the companies directly and refer to the following ID number:
  Delta (800) 241-6760 ID#: DMN182284A
  United (800) 521-4041 ID#: 556EG
- Discounts have also been negotiated with Alamo and Avis to bring you special car rental rates. To take advantage of these special rates, provide the ID number listed when making your reservation:
  Alamo (800) 732-3232 ID#: 72620 GR
  Avis (800) 331-1600 ID#: J952832
- Hotel discounts are listed on page 12 of this newsletter.

**Membership Dues**
- The registration fee for nonstudents includes membership dues in the American Accounting Association for 2002–03.
- Members must select at least one of the Association’s three journals, receipt of which is included in their dues payment. The three Association-wide journals are *The Accounting Review, Accounting Horizons,* and *Issues in Accounting Education.*
- Members may opt to subscribe to a second journal of their choice for an additional $10 or all three of the Association-wide journals for an additional total of $20. Members may also choose to pay an additional $20 to receive Internet access to all three association-wide journals. Please indicate your preference when filling in your registration fee on the Annual Meeting Registration Form.
- Student registration does not include membership.
- Students should contact the American Accounting Association for information on AAA and Section membership.

**Please Note:**
- All events and activities at the AAA Annual Meeting are limited to those who are registered for the meeting and wearing their 2002 Annual Meeting name badge.
- On-site registrations will incur the $50 late fee and an additional $50 on-site processing fee.
2002 ANNUAL MEETING REGISTRATION FORM

AAA Member ID # ____________________________ (from mailing label)

Name:_______________________________________

Nickname: (for badge) ________________________

Spouse’s name: (if attending) __________________

Names of guests over 16 years of age: (excluding spouse)
____________________________________________

Affiliation: __________________________________

Mailing address: _________________________________

City:_____________________________ State: ____ Zip: __________

Phone: __________________________ Fax: __________

Email: _______________________________________

❑ Please check here if your affiliation, phone numbers, email, or mailing addresses are new.

Type of membership:  ❑ Academic  ❑ Nonacademic  ❑ Student

A. Meeting Registration Fee  Circle one below to indicate desired journal(s) and enter amount in Box F:

Full Members—U.S. and Foreign Registration (including 2002–03 membership dues)

Review only $360  with electronic $380
Horizons only $360  with electronic $380
Issues only $360  with electronic $380
Review and Horizons $370  with electronic $390
Review and Issues $370  with electronic $390
Horizons and Issues $370  with electronic $390
All three journals $380  with electronic $400

Student Members (USA and Canada only) — Registration $145 (does not include membership dues)

Life Members — Registration $275

Two-Year Acad. Partners/Individual Members — Reg. $275

B. Section Membership Dues (FULL MEMBERS ONLY)

Please total sections and options desired:

Accounting Behavior and Organizations $15  BRIA electronically* $ 5
Accounting Programs Leadership Group $50  JATA electronically* $ 5
American Taxation Association $20  JLTR electronically* $ 5
Artificial Intelligence/Emerging Technologies $15  JETA electronically* $ 5
Auditing $35  AJPT electronically* $ 5
Facility Diversity and Initiatives $15  AYPIT electronically* $ 5
Financial Accounting and Reporting $20  Gender Issues in Accounting $10
Government and Nonprofit $10  Information Systems $20
JIS electronically* $ 5
International Accounting $20  NIAR electronically* $ 5
Management Accounting $15  JMAR electronically* $ 5
Public Interest $15  API electronically* $ 5
Teaching and Curriculum $10  Two-Year College $10

Section Total (enter total in Box F) $______

*Section membership required

C. Luncheon  One of the association luncheons is included in your registration fee but requires a ticket. Please indicate your preference of Friday, Saturday, or none.

❑ Friday Luncheon  ❑ Saturday Luncheon  ❑ None

❑ Check here if you require a vegetarian meal.

D. Special Events  Indicate the number of tickets you want for these events.

Wednesday Luncheon
Accounting Exemplar Award Luncheon ___ tickets @ $30 $_____ (This luncheon is automatically included with CPE 3.)

Thursday Breakfast
Teaching and Curriculum Section* ___ tickets @ $10 $_____

Thursday Luncheons
American Taxation Association Section ___ tickets @ $30 $_____ Auditing Section ___ tickets @ $30 $_____ Financial Acctg. & Reporting Section ___ tickets @ $15 $_____ Government & Nonprofit Section* ___ tickets @ $30 $_____ International Accounting Section ___ tickets @ $30 $_____ Management Accounting Section* ___ tickets @ $30 $_____ Two-Year College Section* ___ tickets @ $15 $_____ FRIDAY BREAKFASTS
Faculty Diversity and Initiatives* ___ tickets @ $10 $_____ Gender Issues in Acctg. Section ___ tickets @ $10 $_____ FRIDAY LUNCHEON extra ticket ___ tickets @ $30 $_____ SATURDAY LUNCHEON extra ticket ___ tickets @ $30 $_____ SPECIAL EVENT TOTAL (enter total in box F) $_____

*Section Business Meetings will be held during these events.

❑ Check here if you require a vegetarian meal.

NOTE: Since there is a 48-hour advance guarantee on meals, only a limited number of meal tickets can be sold on-site.

E. CPE Sessions  Indicate the number of the CPE you wish to attend and enter the amount. Enter the CPE total in Box F.

CPE 3 includes the Accounting Exemplar Award Luncheon. If you sign up for CPE 3 you may not take another CPE on Wednesday morning.

Tuesday (CPE Sessions 1–3) @ $130
CPE Session # ______ Amount $ ______
(CPE fee for Sessions 2 or 3 waived for doctoral students)

Wednesday All Day (CPE Sessions 4–5) @ $130
CPE Session # ______ Amount $ ______

Wednesday AM (CPE Sessions 6–21, 40) @ $65
CPE Session # ______ Amount $ ______

Wednesday PM (CPE Sessions 22–39) @ $65
CPE Session # ______ Amount $ ______

F. Payment Due

Register Fee and Dues (from Box A) $______
Section Membership Dues (from Box B) $______
Special Events (from Box D) $______
CPE Sessions (from Box E) $______
$50 late registration fee after July 8 $______
Additional $50 on-site processing fee $______
TOTAL PAYMENT ENCLOSED $______

Payment Method

❑ Check (payable to: American Accounting Association)
❑ VISA  ❑ MasterCard  (We do not accept other credit cards.)

Card No. ________________________________ Exp. Date ______

Name on card __________________________________________

Signature ______________________________________________

For AAA use only:  P  S Ref. No. ________
San Antonio
Reinvigorating Accounting Scholarship
August 14–17
2002 Annual Meeting

AMERICAN ACCOUNTING ASSOCIATION
5717 Bessie Drive
Sarasota, Florida 34233-2399
Phone: (941) 921-7747 • Fax: (941) 923-4093
Email: Office@AAAhq.org
http://AAA-edu.org
Printed in the USA

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Log onto http://AAA-edu.org for more information