### 2017 AAA Ohio Region Meeting
#### Thursday, May 11, 2017

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>9:00 am–7:00 pm</td>
<td>Registration</td>
</tr>
<tr>
<td>12:30 pm–4:00 pm</td>
<td>Cardinal Health Tour Offsite</td>
</tr>
</tbody>
</table>
| 11:00 pm–4:30 pm | Doctoral Consortium Room  
*Personal Development - 5.0 CH* |
| 4:00 pm–8:00 pm | Table Top Displays Room |
| 6:30 pm–8:00 pm | Welcome Reception Room |

### Friday, May 12, 2017

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:00 am–5:00 pm</td>
<td>Registration Room</td>
</tr>
<tr>
<td>7:00 am–8:00 am</td>
<td>Breakfast Room</td>
</tr>
<tr>
<td>7:00 am–4:00 pm</td>
<td>Table Top Displays Room</td>
</tr>
</tbody>
</table>
| 8:00 am–9:05 am | AICPA Research, Programs, and Resources for Faculty and Students  
*Specialized Knowledge and Applications - 1.2 CH*  
Speaker: Yvonne L. Hinson, AICPA |
| 9:15 am–10:15 am | Visual Analytics in the Classroom  
*Specialized Knowledge and Applications - 1.2 CH*  
Speaker: Chuck Hooper, Byalitics and Tableau Zen Master |
| 10:15 am–10:45 am | Break Room |
| 10:45 am–12:00 pm | Concurrent Sessions Room  
*Session 1.01: Experiential Sharing: Defining Moments and Teaching Tips*  
*Specialized Knowledge and Applications - 1.5 CH*  
Presenters: Natalie T. Churyk, Northern Illinois University  
David E. Stout, Youngstown State University |
Session 1.02: How Big Data and Analytics Fits into Accounting Courses and Curriculum
Specialized Knowledge and Applications - 1.5 CH
Presenter: Chuck Hooper, Byalitics and Tableau Zen Master

Session 1.03: Management Accounting
Accounting - 1.5 CH
Moderator: Lee Kersting, Northern Kentucky University

Can a Uniform Performance Evaluation System Be Efficient? Analysis of a Multi-Period Agency
Junwook Yoo, Marshall University
Discussant: Ting-Ting Lin, Ohio University

The Effect of Risk Management Systems on Honesty in Managerial Reporting: An Experimental Examination
Heba Yousef M. Abdel-Rahim, Georgia State University
Discussant: Jing Davis, The Ohio State University

The Effects of Multi-Level Group Identification on Intergroup Cooperation and Performance
Jason Brown, Indiana University Bloomington
Geoff B. Sprinkle, Indiana University Bloomington
Dan Way, Indiana University Bloomington
Discussant: Lee Kersting, Northern Kentucky University

Session 1.04: Auditing 1
Auditing - 1.5 CH
Moderator: Aaron Wilson, Ohio University

Auditor Selection and Investment Risk
Benjamin Hoffman, Kent State University
Trung Huy Pham, Kent State University
Mai Dao, The University of Toledo
Discussant: Santanu Mitra, Wayne State University

Auditor Selection and Product Market Competition
Trung Huy Pham, Kent State University
Pervaiz Alam, Kent State University
Mai Dao, The University of Toledo
Discussant: Aaron Wilson, Ohio University

Do Audit Firm Mergers and Acquisitions of Competing Practices Impact Subsequent Office Audit Quality and Audit Report Timeliness?
R. Drew Sellers, Kent State University
Aleksandra B. Zimmerman, Northern Illinois University
Discussant: Justyna Skomra, Kent State University
Friday, May 12, 2017 (continued)

Room | Session 1.05: Accounting History  
Accounting - 1.5 CH  
Moderator: Robert Russ, Northern Kentucky University  

Academic Research Regarding Relations Between External Auditors and Internal Auditors in the United States During the Period 1941–2016  
Azzam Abdullah Alsuaibani, Case Western Reserve University  
Discussant: Robert Russ, Northern Kentucky University  

An Origin Investigation: Events and Groups that Shaped the Formation of the PCAOB  
Robert Sheu, Case Western Reserve University  
Discussant: Gary John Previts, Case Western Reserve University  

The Effect of PCAOB Inspection Report Findings on Auditor Effort  
Anna J. Johnson-Snyder, Bradley University  
Maria Paulina Kassawat, Youngstown State University  
Discussant: Jill Cadotte, Case Western Reserve University  

12:00 pm–1:30 pm  
Room  
Lunch  
Speech Title  
Accounting - 1.0 CH  
Speaker: Scott D. Wiley, CAE, President & CEO, Ohio Society of CPAs  

1:45 pm–3:25 pm  
Room  
Concurrent Sessions  
Session 2.01: Can Business Simulation Increase Student Engagement and Provide Robust Assurance of Learning Assessment Evidence? Yes!  
Specialized Knowledge and Applications - 2.0 CH  
Presenters: Brian Rohrs, Bowling Green State University  
James Ziegler, Bowling Green State University  

Session 2.02: Converting Best Teaching Practices into Scholarship that Counts  
Specialized Knowledge and Applications - 2.0 CH  
Presenters: Robyn L. Raschke, University of Nevada, Las Vegas  
Gail Hoover King, Purdue University Northwest  

Session 2.03: Teaching, Learning and Curriculum  
Accounting - 2.0 CH  
Moderator: David E. Stout, Youngstown State University  
Case Project Template for Introductory Financial Accounting  
Wendy Tietz, Kent State University  
Linda J. Zucca, Kent State University  
Discussant: Erica Neuman, Case Western Reserve University
Friday, May 12, 2017 (continued)

Shining Additional Light on Effective Teaching Best Practices in Accounting: Self-Reflective Insights from Cook Prize Winners
Donald E. Wygal, Rider University
David E. Stout, Youngstown State University
Billie M. Cunningham, University of Missouri
Discussant: Jan Ellen Eighme, Miami University

The Cheesecake Factory: A Serial Introductory Financial Accounting Case
Wendy Tietz, Kent State University
Jordan Kushner, Kent State University
Discussant: Donald E. Wygal, Rider University

Session 2.04: Auditing 2
Auditing - 2.0 CH
Moderator: Barry R. Hettler, The College at Brockport, SUNY

Do Affiliated Experts on the Audit Committee Affect Bank Financial Reporting?
Diana Choi, The Ohio State University
Discussant: Renee Flasher, Ball State University

Applying Interpersonal Relationships and Integrity to Help Strengthen Accountants’ Continuing Professional Ethics Education
Eileen Z. Taylor, North Carolina State University
Alan Reinstein, Wayne State University
Natalie T. Churyk, Northern Illinois University
Discussant: Azzam Abdullah Alsuhaibani, Case Western Reserve University

Using Judaic Rules to Develop New Perspectives on Materiality
Alan Reinstein, Wayne State University
Shlomo S. Sawilowsky, Wayne State University
Eileen Z. Taylor, North Carolina State University
Discussant: Barry R. Hettler, The College at Brockport, SUNY

Session 2.05: Financial Accounting and Reporting 1
Accounting - 2.0 CH
Moderator: Pervaiz Alam, Kent State University

Enhanced Disclosure of Other Comprehensive Income and Increased Value Relevance of Net Income: The Impact of Accounting Standards Update 2011–05
Linna Shi, University of Cincinnati
Ping Wang, Pace University
Nan Zhou, Binghamton University, SUNY
Discussant: Yang Cheng, Kent State University
Friday, May 12, 2017 (continued)

*Off-Balance-Sheet Leases and Overinvestment*
Matthew M. Wieland, Miami University
David Craig Nichols, Syracuse University
Tim Eaton, Miami University
Discussant: Fangjun Sang, Kent State University

*The Effect of M&A on the Shift of Investor’s Interest from Earnings to Book Value*
Shin Hyoung Kwon, The Pennsylvania State University Erie
Guannan Wang, Suffolk University
Discussant: Pervaiz Alam, Kent State University

*The Relation between Market Reactions to Management Earnings Forecasts and Meeting or Beating Analyst Forecast Benchmarks*
Kenneth C. Rakow, Loyola University Chicago
Samuel Louis Tiras, Indiana University-Purdue University, Indianapolis
George Wilson, Northern Michigan University
Discussant: Shin Hyoung Kwon, The Pennsylvania State University Erie

**3:25 pm–3:55 pm**

**Ice Cream Social Break**
Sponsored by the Teaching, Learning and Curriculum Section

**3:55 pm–5:35 pm**

**Concurrent Sessions**

**Room**

**Session 3.01: Influences on Student Intentions to Sit for the CPA Exam**
*Personal Development - 2.0 CH*
Presenters: Jean Abbott, Stockton University
Barry Richard Palatnik, Stockton University

**Room**

**Session 3.02: Big Data and Analytics Cases and Data Sets**
*Specialized Knowledge and Applications - 2.0 CH*
Presenter: Robyn L. Raschke, University of Nevada, Las Vegas

**Room**

**Session 3.03: Potpourri**
*Accounting - 2.0 CH*
Dialogue Session Facilitator: Alan Reinstein, Wayne State University

*How Consistency in Non-GAAP Earnings Affect Investors’ Judgements?*
Meiying Hua, Kent State University

*Short Selling and Trade-Off between Real Activities Manipulation and Accrual-Based Earnings Management*
Pervaiz Alam, Kent State University
Meiying Hua, Kent State University
Friday, May 12, 2017 (continued)

The Effect of SEC’s Mandatory Clawback Provisions on Management Reporting Credibility
Han Gao, Kent State University

MOOCs’ Impact on the Accounting Higher Education and the Accounting Profession
Alan Reinstein, Wayne State University
Stefanie Tate, University of Massachusetts Lowell
Natalie T. Churyk, Northern Illinois University

Session 3.04: Public Interest
Regulatory Ethics - 2.0 CH
Moderator: Arno Forst, The University of Texas Rio Grande Valley

An Application of Activity-Based Costing to Intercollegiate Athletics
E. Ann Gabriel, Ohio University
Heather J. Lawrence, Ohio University
Elizabeth A. Wanless, Ball State University
Discussant: Jing Zhang, The University of Alabama in Huntsville

Lesson Learned? A Retrospective Assessment of The Fall of Andersen and it’s Meaning for Accounting Research
Timothy J. Fogarty, Case Western Reserve University
Discussant: Janet Lynn Souza, The Pennsylvania State University Abington

Excess Insider Control and Corporate Social Responsibility: Evidence from Dual-Class Firms
Barry R. Hettler, The College at Brockport, SUNY
Arno Forst, The University of Texas Rio Grande Valley
James Cordeiro, The College at Brockport, SUNY
Discussant: Jing Zhang, The University of Alabama in Huntsville

Is Accounting an Applied Discipline? An Institutional Theory Assessment
Timothy J. Fogarty, Case Western Reserve University
Aleksandra B. Zimmerman, Northern Illinois University
Gregory A. Jonas, Case Western Reserve University
Discussant: Janet Lynn Souza, The Pennsylvania State University Abington
Room

**Session 3.05: Potpourri (Accounting Behavior and Organizations and Tax)**

*Regulatory Ethics - 2.0 CH*

Moderator: Jesus Rodolfo Jimenez-Andrade, Case Western Reserve University

*Judicial Interpretation of Hobby versus Business Activities: An Analysis of Treasury Regulation §1.183-1(b) from 2005 to 2015*

John Cook, Wright State University
Kathryn E. Easterday, Wright State University
Sarah Jean Webber, University of Dayton
Discussant: Andrea Scheetz, Radford University

*The Dramaturgy of Earnings Guidance: An Institutional Analysis of a Soft Landing*

Thomas Alfred King, Case Western Reserve University
Timothy J. Fogarty, Case Western Reserve University
Discussant: Karin Ann Petruska, Youngstown State University

*Agency Theory, Corporate Governance and Reputational Scandals: Executives vs. Internal Auditors*

Jesus Rodolfo Jimenez-Andrade, Case Western Reserve University
Timothy J. Fogarty, Case Western Reserve University
Discussant: Mary B. Sasmaz, Case Western Reserve University

---

**6:30 pm–8:00 pm**

**Dinner and Awards**

Speaker: Russell J. Meyer, Chief Financial Officer, Vice President, and Treasurer for White Castle System, Inc.
Saturday, May 13, 2017

7:00 am–11:30 am  
Registration

7:00 am–8:00 am  
Breakfast with Research Round Table Forum  
**Accounting - 1.2 CH**

Analyzing Pedagogical Approaches Used in Second Auditing Courses  
Alan Reinstein, Wayne State University  
Natalie T. Churyk, Northern Illinois University

Board Gender Diversity and Dividend Policy in Australian Listed Firms: The Effect of Ownership Concentration  
Ernest Gyapong, Massey University

Financial Reporting Transparency, Information Asymmetry, and Cost of Equity: Evidence from New Listing Firms  
Pervaiz Alam, Kent State University  
Yang Cheng, Kent State University

IFRS and U.S.: Economics or Politics?  
Avinash Arya, William Paterson University  
Priya Nagaraj, William Paterson University

Infusing Ethics in Managerial/Cost Accounting Classrooms: A Teaching Resource  
Deidre Liedel, The University of Toledo  
Ira Annisa Abdullah, Robert Morris University  
Karen Green, The University of Toledo

The Impact of Lean Implementation and Board Composition on Healthcare Outcomes  
Hassan Hassab-Elnaby, The University of Toledo  
Amal A. Said, The University of Toledo  
Huilan Zhang, Shippensburg University of Pennsylvania

7:45 am–8:20 am  
Business Meeting

8:20 am–8:50 am  
Imagining Our Future: Envisioning Our Second Century  
Speaker: Anne L. Christensen, AAA President-Elect, Montana State University

9:05 am–10:45 am  
Concurrent Sessions

Session 4.01: Using Empathy and Design Thinking to Redesign your Class  
**Specialized Knowledge and Applications - 2.0 CH**  
Presenter: Marsha M. Huber, Youngstown State University
Saturday, May 13, 2017 (continued)

Room  
**Session 4.02: Sharing Best Teaching Practices Panel**  
*Specialized Knowledge and Applications* - 2.0 CH  
Panelist: Gail Hoover King, Purdue University Northwest

Room  
**Session 4.03: Potpourri (Public Interest, Government and Nonprofit, Diversity)**  
*Accounting (Governmental)* - 2.0 CH  
Dialogue Session Facilitator: Dara M. Marshall, Miami University

- *National Culture and Female Leader Selection: Evidence from Microfinance Institutions Around the World*  
  Ernest Gyapong, Massey University

- *Are Not-for-Profit Employees More Willing (or Likely) to Whistleblow?*  
  Andrea Scheetz, Radford University
  Aaron Wilson, Ohio University

- *Impact of New European Union Accounting Rules on the Public Accounting Profession*  
  Alan Reinstein, Wayne State University
  Barbara Apostolou, West Virginia University

- *Internal Auditor Role Conflicts and Coping: Impacts of Implicit Beliefs and Interpersonal Affect*  
  Jill Cadotte, Case Western Reserve University

Room  
**Session 4.04: Auditing 3**  
*Auditing* - 2.0 CH  
Moderator: Melissa Carlisle, Case Western Reserve University

- *Big 4 Client Portfolios: Are they Equivalent?*  
  Renee Flasher, Ball State University
  James Schmutte, Ball State University
  Discussant: Benjamin Hoffman, Kent State University

- *The Impact of Audit Firm Signature on Jury Perception of Negligence*  
  Aaron Wilson, Ohio University
  Michael Chapman, Ohio University
  Discussant: Yang Cheng, Kent State University

- *The Association between the Affecting Factors in Audit Task Process and Litigation Risk in Egypt*  
  Ragia Shelih, The University of Toledo
  Sayed Saleh, Suez Canal University
  Ahmed Zaky, Suez Canal University
  Discussant: Melissa Carlisle, Case Western Reserve University
Saturday, May 13, 2017 (continued)

Room  | Session 4.05: Audit and Accounting Information Systems  
       | Auditing - 2.0 CH  
       | Moderator: Jadallah Azmi Jadallah, Kent State University  
       | Auditor Independence and Restatement Magnitude  
       | Jadallah Azmi Jadallah, Kent State University  
       | Discussant: Anthony Bucaro, Case Western Reserve University  
       | Does Audit Opinion Signature Method Matter? It Does if You are Concerned with Credibility  
       | Aaron Wilson, Ohio University  
       | Michael Chapman, Ohio University  
       | Discussant: John D. Keyser, Case Western Reserve University  

10:45 am–11:15 am  
Room  
Break

11:15 am–12:30 pm  
Concurrent Sessions

Room  | Session 5.01: Snapchat 101: Engaging Students in Accounting  
       | Specialized Knowledge and Applications - 1.5 CH  
       | Presenter: Wendy Tietz, Kent State University  
Room  | Session 5.02: Data Driven Decisions in Accounting Education  
       | Specialized Knowledge and Applications - 1.5 CH  
       | Presenter: Gail Hoover King, Purdue University Northwest  
Room  | Session 5.03: International Accounting  
       | Accounting - 1.5 CH  
       | Moderator: John Nowland, Illinois State University  
       | PCAOB Inspection and Audit Quality: Evidence from Chinese IPO Firms  
       | Pervaiz Alam, Kent State University  
       | Yang Cheng, Kent State University  
       | Discussant: John Nowland, Illinois State University  
       | Director Attendance Around the World  
       | John Nowland, Illinois State University  
       | Discussant: Renee M. Castrigano, Gannon University  
       | Segment Earnings Reporting and Managerial Incentives: Evidence from Foreign Firms Cross-Listed in the U.S.  
       | Fangjun Sang, Kent State University  
       | Pervaiz Alam, Kent State University  
       | Timothy Paul Hinkel, Kent State University  
       | Discussant: Jeremy Cripps, The University of Findlay
Saturday, May 13, 2017 (continued)

Room

Session 5.04: Management Accounting 2
Accounting - 1.5 CH
Moderator: Yang Cheng, Kent State University

A Longitudinal Investigation of Reference Points: The Impact of Expectations on Risk-Taking Behavior
Lee Kersting, Northern Kentucky University
Discussant: Douglas Ayres, Ball State University

Sticking with “Sticks”: The Legitimacy of Informal Controls in a Management Control Setting
Jing Davis, The Ohio State University
Discussant: Yang Cheng, Kent State University

The Effect of Board Diversity on the Subjectivity Adoption in Executives Incentive Contracts: Evidence from Petroleum Refining Industry
Yang Cheng, Kent State University
Discussant: Kristine M. Brands, Regis University