Preliminary Program

Thursday, January 14, 2010
7:00 am – 8:00 am Breakfast
8:00 am – 5:00 pm Auditing Section Executive Committee Meeting
7:30 am – 7:00 pm Doctoral Consortium - 8.0CH
12:30 pm – 5:15 pm Auditing Workshop* - 5.0CH
5:30 pm – 7:00 pm Reception for Doctoral Consortium Attendees
7:00 pm – 8:00 pm Auditing Section Welcome Reception

Friday, January 15, 2010
7:00 am – 5:00 pm Registration
7:00 am – 8:30 am Breakfast
8:30 am – 9:45 am Welcome and Plenary Session
Auditing–Advanced–1.5 CH

Christopher Cox, Past Chairman of the Securities and Exchange Commission (SEC) from 2005 to 2009. We anticipate a lively discussion as many significant events occurred during his tenure. Mr. Cox was a leader in the effort to integrate U.S. and overseas regulatory policies in this era of global capital markets. Prior to his appointment to the SEC, he served in the U.S. House of Representatives for the State of California. During his seventeen years in congress, he served in a leadership capacity on several committees with jurisdiction over U.S. capital markets, including the Energy and Commerce Committee, the Financial Services Committee, the Joint Economic Committee, and the Budget Committee. He also authored the Private Securities Litigation Reform Act. In 1994, President Clinton appointed Cox to the bipartisan commission on entitlement and tax reform.

9:45 am – 10:15 am Break
10:15 am – 11:45 am

**Concurrent Sessions**

**Session 1: Center for Audit Quality Panel**
What Now? How Have Changes in Washington Impacted the Audit Profession?

*Auditing – Advanced – 1.5 CH*

*Moderator:* Cindy Fornelli, *Executive Director, CAQ*

*Panelists:*
- Michele Hooper, *Vice Co-Chair, CAQ Governing Board, and Managing Partner, The Directors’ Council*
- Bob Kueppers, *Deputy CEO, Deloitte*
- Randy Fletchall, *Americas Vice Chair - Assurance & Advisory Business Services Professional Practice & Risk Management, EY*

**Session 2: Regulatory impact on Auditing**

*Auditing – Advanced – 1.5 CH*

*Moderator:* Carol Dee, University of Colorado - Denver

- **The Impact of Regulatory Scrutiny on the Resolution of Material Accounting**
  - Bradley Pomeroy, University of Illinois at Urbana - Champaign
  - *Discussant:* Ann Gamble Backof, University of Georgia

- **The Economics of Setting Auditing Standards**
  - Minlei Ye, University of Toronto
  - Dan Simunic, University of British Columbia
  - Ralph Winter, University of British Columbia
  - *Discussant:* Robert Knechel, University of Florida

- **Audit Partner Rotation: An Analysis of Benefits and Costs**
  - Brian Daugherty, University of Wisconsin – Milwaukee
  - Denise Dickens, East Carolina University
  - Julia Higgs, Florida Atlantic University
  - *Discussant:* Kris Hoang, University of Alberta

**Session 3: Internal Control and Earnings**

*Auditing – Advanced – 1.5 CH*

*Moderator:* Chad Simon, The University of Nevada, Las Vegas

- **The Effect of Internal Control Material Deficiencies on the Stewardship Role of Accounting Earnings**
  - Kareen Brown, University of Waterloo
  - Jee-Hae Lim, University of Waterloo
  - *Discussant:* Brad Lawson, Texas A & M University

- **Audit Committee Characteristics and Auditor Dismissals following Internal Control Material Weaknesses**
  - Ling Lei, George Mason University
  - Jian Zhou, SUNY at Binghamton & Nanyang Technological University
  - *Discussant:* Nate Stephens, Utah State University

- **Do Auditors Under-Assess the Severity of Internal Control Design Deficiencies?**
  - Christopher J. Wolfe, Texas A&M University
  - Michelle Chandler Diaz, Texas A&M University
Discussant: Chad Stefaniak, Oklahoma State University

Session 4: Audit Process and Negotiations
Auditing – Advanced – 1.5 CH
Moderator: Margaret Christ, University of Georgia

Auditor Process Accountability And Epistemic Motivation: Principles Versus Rules-Based Accounting Standards
Marietta Peytcheva, Lehigh University
Arnold Wright, Northeastern University
Discussant: Linda Quick, University of South Carolina

Effects of Earnings Forecasts and Heightened Professional Skepticism on the Outcomes of Client-Auditor Negotiation
Helen Brown-Liburd, Boston College
Jeffrey Cohen, Boston College
Greg Trompeter, University of Central Florida
Discussant: Rick Hatfield, University of Alabama

The Relative Effectiveness Of Persuasion Tactics In Auditor-Client Negotiations
Stephen Perreault, University of Massachusetts at Amherst
Thomas Kida, University of Massachusetts at Amherst
Discussant: Jason Smith, The University of Nevada, Las Vegas

12:00 pm – 1:15 pm
Lunch
Presentation of Distinguished Service Award and Outstanding Educator Award

1:45 pm – 3:00 pm
Business meeting

3:00 pm – 3:30 pm
Break

3:30 pm – 5:00 pm
Session 5: Green Assurance Panel
Assurance Of Sustainability And Greenhouse Gas Emissions Disclosures: Policy Initiatives And Practice And Research Opportunities
Regulatory Ethics – Advanced; Auditing – Advanced – 1.5 CH
Moderator: Bill Kinney, University of Texas at Austin, IAASB

Panelists:
Brian Ballou, Professor and Co-director, Center for Business Excellence, Farmer School of Business, Miami University
Diana Hillier, Partner, Global assurance standards, PricewaterhouseCoopers, London, current member of IAASB (and IAASB Deputy Chair after 1 January 2010)
Roger Simnett, Professor, School of Accounting, University of New South Wales, co-chair of task force developing standard on assurance of greenhouse gas statements for IAASB.

Session 6: Auditor Specialization and Client-Auditor Alignments
Auditing – Advanced – 1.5 CH
Moderator: Monika Causholli, University of Kentucky

Auditor Specialization and the Cost of Debt
Yun Lou, London Business School
Florin Vasvari, London Business School
Discussant: Nancy Feng, Boston University
Auditor Choice and Debt Structure
Fengyun Wu, Baruch College
Steven Lustgarten, Baruch College
Discussant: Elizabeth Carson, University of New South Wales

Fair Value Measurements, Auditor Industry Expertise, and Audit Fees
Michael Ettredge, University of Kansas
Han Yi, University of Oklahoma
Yang Xu, University of Kansas
Discussant: Stan Jenne, Utah Valley University

Session 7: Restatements and audits
Auditing – Advanced – 1.5 CH
Moderator: Troy Hyatt, Boise State University

Managing Audits To Manage Earnings: The Impact Of Baiting Tactics On An Auditor's Ability To Uncover Earnings Management Errors
Benjamin Luippold, Georgia State University
Thomas Kida, University of Massachusetts at Amherst
David Piercey, University of Massachusetts at Amherst
James Smith, University of Massachusetts at Amherst
Discussant: Jeremy Griffin, University of Georgia

Contagion effect of restatements through common directorships
Chih-Ying Chen, Singapore Management University
Beng Wee Goh, Singapore Management University
Discussant: Lori Holder-Webb, Western New England College

How differently do credit rating agencies react to companies’ restatements after the SOX?
Ling-Tai Lynette Chou, National Chengchi University
Ya-Fang Wang, Providence University
Discussant: Marcy Shepardson, University of Texas

Session 8: materiality and judgment
Auditing – Advanced – 1.5 CH
Moderator: Sandra Shelton, DePaul University

The Materiality of Quantitatively Large Misstatements: Evidence from Staff Accounting Bulletin No. 108
Thomas Omer, Texas A&M University
Marjorie Shelley, Texas A&M University
Anne Thompson, Texas A&M University
Discussant: Chris Hogan, Michigan State University

Auditors’ And Managers’ Incentives, Materiality Judgments, And The Resolution Of Financial Statement Misstatements
Marsha Keune, University of Wisconsin
Karla Johnstone, University of Wisconsin
Discussant: Tamara Lambert, University of Massachusetts - Amherst

The Impact of Audit Risk and Qualitative Materiality Factors on Auditor Judgments
Iris Stuart, Norwegian School of Economics and Business Administration
Patricia Wellmeyer, California State University Fullerton
**Discussant:** Helen Brown-Liburd, Boston College

6:00 pm – 7:30 pm  
**Reception**

**Saturday, January 16, 2010**
7:30 am – 8:30 am  
**Breakfast & Research and Education Forum**
**Research and Education Roundtables**
**Auditing – Advanced – 1 CH**

Table 1: Internal Control Remediation

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<thead>
<tr>
<th>Corporate Governance Attributes and Remediation of Internal Control Material Weaknesses Reported under SOX Section 404</th>
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<tr>
<td>Santanu Mitra, Wayne State University</td>
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<td>Mahmud Hossain, University of Memphis</td>
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<th>Material Weaknesses Remediation and Earnings Quality: A Detailed Examination</th>
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<td>Jean Bedard, Bentley University and University of New South Wales</td>
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<td>Rani Hoitash, Bentley University</td>
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<td>Udi Hoitash, Northeastern University</td>
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<td>Kim Westermann, Bentley University</td>
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<th>The Effect of Internal Control Weaknesses and their Remediation on Audit Fees</th>
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<td>Susan Albring, Syracuse University</td>
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<td>Matthew Keane, Providence College</td>
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Table 2: Internal Audit and Internal Controls

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<th>Evaluation of Internal Control Combinations: Biased Judgments or Critical Thinking?</th>
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<td>Ralph Viator, Texas Tech University</td>
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<td>Penelope Bagley, Texas Tech University</td>
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<th>The Effects of Internal Audit Role and Reporting Relationships on Investor Perceptions of Disclosure Credibility</th>
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<td>Travis Holt, University of Tennessee at Chattanooga</td>
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<th>Determinants of Going Concern Audit Opinions in Nonprofit Organizations</th>
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<td>Nancy Feng, Boston University</td>
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Table 3: Non-Audit Services

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<th>Further Evidence on Knowledge Spillover And The Joint Determination Of Audit And Non-Audit Fees</th>
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<td>Gopal Krishnan, Lehigh University</td>
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<td>Wei Yu, Lehigh University</td>
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| The Effects Of Recurring And Nonrecurring Tax, Audit- |
Related, and Other Nonaudit Services on Auditor Independence
Jeffrey Paterson, Florida State University
Adrian Valencia, Florida State University

Table 4: Audits in International Settings

Audit Profession Development in Emerging Market Countries and the Effects on Auditor Choice and Audit Quality
Paul Michas, University of Missouri – Columbia

Auditor Independence and The Going-Concern Decision: Some Uk Evidence Concerning Types I and II Audit Errors and Bargaining Power
Paul Barnes, Nottingham Business School
Hang Le, University of Sheffield

Table 5: Regulation

Does the Government Sector Need Legislation Similar to the Sarbanes-Oxley Act of 2002
Alan Reinstein, Wayne State University
Mohammad Abdolmohammadi, Bentley University
Cathleen Miller, Wayne State University

An Analysis of Firm Reponses to PCAOB Inspection Reports
Carol Jessup, Southern Illinois University at Edwardsville
Tracy Flemming Young, Horace Mann Educators Corporation

Effects of Post-SOX Restatement Characteristics and Management Behavior on CEO/CFO Turnover
Ling-Tai Lynette Chou, National Chengchi University
Ya-Fang Wang, Providence University

Table 6: Fraud

An Examination of the Effects of Previous Whistleblowing Event Follow-Through on Intentions to Report Fraudulent Financial Reporting
Steven Kaplan, Arizona State University
Kurt Pany, Arizona State University
Janet Samuels, Arizona State University
Jian Zhang, San Jose State University

An Analysis of Financial Statement Fraud At The Audit Assertion Level
sabel Wang, The Australian National University
Renee Radich, Macquarie University
Neil Fargher, The Australian National University

Why Is Auditors’ Responsibility Over-Attributed In Accounting Frauds?
Emna Ben Saad, HEC Paris
Cedric Lesage, HEC Paris

Table 7: Mentoring and Monitoring

Mentoring in organizations: a review of the literature with
specific applications to public accounting
Alan Reinstein, Wayne State University
Timothy Fogarty, Case Western Reserve University
David Sinason, Northern Illinois University

Audit Monitoring and Agency Risks: Not All Corporate Divestitures are Created Equal
Carolyn Callahan, University of Memphis
Gary Peters, University of Arkansas
Thomas Webb, Mississippi State University

The Incremental Effect of Perspective Taking on Auditor and Manager Performance beyond Experience and Knowledge
Marietta Peytcheva, Lehigh University
Ong-Ard Singtokul, Georgia Institute of Technology
Wei Yu, Lehigh University

Table 8: Independence and Audit Committee Expertise
An Examination of Perceptions of Auditor Independence and Financial Reporting Quality When Former Auditors Are Hired
Brian Daugherty, University of Wisconsin – Milwaukee
Denise Dickins, East Carolina University
Richard Hatfield, University of Alabama

Client Importance and Audit Partner Reporting Decisions
Wuchun Chi, National Chengchi University
Edward Douthett, George Mason University
Ling Lei, George Mason University

Is There Less Earnings Management when There Are More Accounting Experts on the Audit Committee?
Ken Y. Chen, National Taiwan University
Gopal V. Krishnan, Lehigh University
Jian Zhou, Nanyang Technological University and SUNY at Binghamton

Table 9: Auditor Choice / Specialization
The Informational Role of Target-Firm Auditors in Corporate Takeovers
Yuan Xie, Fordham University
Han Yi, University of Oklahoma
Yinqi Zhang, American University

Auditor Industry Specialization and Firm Value: Evidence from Mergers and Acquisitions
Ho-Young Lee, Yonsei University
Vivek Mande, California State University, Fullerton
Jong Chool Park, Rensselaer Polytechnic University

8:30 am – 9:45 am

Plenary Session
Auditing – Advanced – 1.5 CH
Dr. Arnold Schilder, the Chair of the International Auditing and Assurance Standards Board (IAASB) at New York. As Chair, Prof. Schilder leads the
IAASB in its initiatives in setting high quality auditing and assurance standards and facilitating the convergence of international and national standards. He is a past member of the Managing Board of the De Nederlandsche Bank NV (DNB) as Executive Director in charge of prudential supervision of financial institutions.

9:45 am – 10:15 am

Break

Concurrent Sessions

Session 9: CPA Exam Panel:
The Auditing and Attestation Section of the CPA Examination
Auditing – Advanced – 1.5 CH
Moderator: Wayne Tervo, Murray State University

Panelists:
Marshall K. Pitman, University of Texas at San Antonio
James Pischel, AICPA, Examinations Division

Session 10: Audit Committee Compensation And Audit Fees
Auditing – Advanced – 1.5 CH
Moderator: Audrey Gramling, Kennesaw State University

Auction Theory and the Market for Audit Services:
Evidence that the Winner’s Curse may contribute to Low Balling Behavior
Jessen L. Hobson, University of Illinois
Mark J. Mellon, Florida State University
Douglas E. Stevens, Florida State University
Discussant: Ted Rodgers, University of South Carolina

Audit Fees of Foreign Firms Cross-Listed in the U.S.
Scott Bronson, Michigan State University
Aloke Ghosh, Baruch College, City University of New York
Chris Hogan, Michigan State University
Discussant: Neil Fargher, Australian National University

An Examination of the Influence of The PCAOB Inspection On Audit Committees’ Hiring Decisions
Veena Looknanan-Brown, Florida Atlantic University
Discussant: Barbara Grein, Drexel University

Session 11: Auditor Fraud Detection and Skepticism
Auditing – Advanced – 1.5 CH
Moderator: Mark Zimbelman, Brigham Young University

Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?
Joseph Brazel, North Carolina State University
Keith Jones, George Mason University
Douglas Prawitt, Brigham Young University
Discussant: Erin Hamilton, University of South Carolina

Fraud Detection and Financial Reporting and Audit Delay
Andrew Yim, Tilburg School of Economics and Management
Discussant: Evelyn Patterson, University of Indiana - Purdue
Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?
Qiu Chen, Queen's University
Khim Kelly, University of Waterloo
Steven Salterio, Queen's University
Discussant: Natalia Mintchik, University of Missouri – St. Louis

Session 12: Audit Committees: Restatements & Earnings Management
Auditing – Advanced – 1.5 CH
Moderator: Stacy Mastrolia, Bucknell University

Absence of Consequences Following Accounting Restatements: Evidence from Audit Committee Members
Brian Carver, Clemson University
Discussant: Gary Peters, University of Arkansas

The Association Between Audit Committee Industry Expertise And Financial Restatements
Jeffrey Cohen, Boston College
Udi Hoitash, Northeastern University
Ganesh Krishnamoorthy, Northeastern University
Arnie Wright, Northeastern University
Discussant: Susan Scholz, University of Kansas

Why Do Audit Committees Allow Earnings Management?
Jason MacGregor, Baylor University
Discussant: Jason Mathews, University of Georgia

12:00 pm – 1:15 pm
Lunch
Presentation of Notable Contributions to Literature Award, Doctoral Dissertation, and Best Ph.D. Student Paper Award

1:30 pm – 3:00 pm
Concurrent Sessions

Session 13: Internal Audit Panel – Research in Internal Auditing: Issues and Opportunities
Auditing – Advanced – 1.5 CH
Moderator: Larry E. Rittenberg, University of Wisconsin

Panelists:
Paul Sobel, Vice President, Internal Auditing, Mirant Corporation
Robert B. Hirth, Executive Vice President, Global Internal Audit, Protiviti, Inc.
Douglas F. Prawitt, Brigham Young University

Session 14: International perspective and Regulation
Auditing – Advanced – 1.5 CH
Moderator: Cathy Miller, Wayne State University

Public Oversight and Audit Quality: Evidence from Public Oversight of Audit Firms in the Netherlands
Katrien Van de Poel, University of Antwerp
Martijn van Opuijnen, Netherlands Authority for the Financial Markets and Maastricht University
Steven Maijoor, Netherlands Authority for the Financial Markets and Maastricht University
Ann Vanstraelen, Maastricht University and University of Antwerp
Discussant: Kathleen Bentley, Texas A&M University

Cultural Dimension And Professionalism And Uniformity Of Internal Auditing Practice
Gerrit Sarens, Université Catholique de Louvain
Mohammad Abdolmohammadi, Bentley University
Discussant: Maureen Mascha, Marquette University

International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications
Per Christen Tronnes, University of New South Wales
Elizabeth Carson, University of New South Wales
Roger Simnett, University of New South Wales
Discussant: Jaime Schmidt, University of Texas

Session 15: Audit Committees: Characteristics And Independence
Auditing – Advanced – 1.5 CH
Moderator: Scott Bronson, Michigan State University

Perception of Auditor Independence, Audit Committee Characteristics, and Auditor Provision of Tax Services
Jean Bedard, École de compatibilité Université Laval
Suzanne Paquette, École de compatibilité Université Laval
Discussant: Jason MacGregor, Baylor University

Does The Substance Versus Form Of Audit Committee Independence And Management Incentives Affect Auditor Judgments?
Jeffrey Cohen, Boston College
Lisa Gaynor, University of South Florida
Ganesh Krishnamoorthy, Northeastern University
Arnie Wright, Northeastern University
Discussant: Brad Pomeroy, University of Illinois

The Effects of Audit Committee Compensation, Fairness, and Responsibility on the Resolution of Accounting Disagreements
James Bierstaker, Villanova University
Jeffrey Cohen, Boston College
Todd Dezoort, The University of Alabama
Dana Hermanson, Kennesaw State University
Discussant: Yi-Jing Wu, Case Western University

Session 16: Audit Quality
Auditing – Advanced – 1.5 CH
Moderator: Jonathan Stanley, Auburn University

Self-Regulation: Experimental Evidence on Reputation and Peer Review
Jodi Bellovary, University of Wisconsin – Madison
Brian Mayhew, University of Wisconsin – Madison
Discussant: Jon Grenier, University of Illinois

Characteristics of High-Performance Auditors
Constance McKnight, Arkansas Tech University
William Wright, University of Illinois
Discussant: Han Yi, University of Oklahoma

The Effect of Early Career Experience on Auditors' Assessments of Error Explanations in Analytical Review
Alex Yen, Suffolk University
Discussant: Pennie Bagley, Texas Tech University

3:00 pm – 3:15 pm  Break
3:15 pm – 4:45 pm  Concurrent Sessions

Session 17: Auditor's Going Concern and Internal Control Opinions
Auditing – Advanced – 1.5 CH
Moderator: Joe Trainor, Florida Atlantic University

Does The Going Concern Audit Opinion Have A Stabilizing Effect On The Overall Stock Market?
Brad Tuttle, University of South Carolina
Scott Vandervelde, University of South Carolina
Discussant: Tina Carpenter, University of Georgia

User Perceptions and Misperceptions of the Unqualified Auditor's Report
Glen Gray, California State University, Northridge
Jerry Turner, The University of Memphis
Paul Coram, University of Melbourne
Theodore Mock, University of California, Riverside and University of Maastricht
Discussant: Allen Blay, Florida State University

Session 18: Control Environment / Fraud
Auditing – Advanced – 1.5 CH
Moderator: Ben Luippold, Georgia State University

Associating Control Environment Quality and Earnings Quality
James Hunton, Bentley University
Rani Hoitash, Bentley University
Jay Thibodeau, Bentley University
Discussant: Julia Higgs, Florida Atlantic University

Stock-Market Reaction, Determinants, and Timeliness of Privacy Breach Disclosures
Alastair Lawrence, Rotman School of Management, University of Toronto
Miguel Minutti-Meza, Rotman School of Management, University of Toronto
Dushyantkumar Vyas, Rotman School of Management, University of Toronto
Discussant: Linda Myers, University of Arkansas

Investigating the Effects of Post-Audit Review Salience on Auditor Judgments: A Comparative Analysis of Audit Planning Decisions Resulting From PCAOB Inspections and Internal Quality Reviews
Chad Stefaniak, Oklahoma State University
Richard Houston, The University of Alabama  
**Discussant:** Julie Petherbridge, Mercer University

**Session 19: Instructional Audit Cases**  
**Auditing – Advanced – 1.5 CH**

**Moderator:** Alan Reinstein, Wayne State University

**Societe Generale: An instructional Case Focusing on International Accounting and Auditing Issues**  
Michael Knapp, University of Oklahoma  
Carol Knapp, University of Oklahoma  
**Discussant:** Lori Kopp, University of Lethbridge

**Attesting Adios! Airways’ XBRL Filings: A Case Study on Performing Agreed-upon Procedures**  
Roger Debreceny, University of Hawai’i at Mānoa  
Stephanie Farewell, University of Arkansas at Little Rock  
**Discussant:** James Long, Auburn University

**Inducing Self-Efficacy for the Study of Auditing: An Instructional Exercise**  
Jason MacGregor, Baylor University  
**Discussant:** Brian Daugherty, University of Wisconsin - Milwaukee

**Session 20: Research Committee Panel:** Research Opportunities in Fraud Prevention, Fraud Detection, and Working with Practitioners  
**Auditing – Advanced; Auditing – Advanced – 1.5 CH**

**Moderator:** Lori Holder-Webb, Western New England College

**Panelists:**  
Mark Zimbelman, Selvoy J. Boyer Fellow and Associate Professor of Accountancy, Brigham Young University  
Tim Pearson, Professor, West Virginia University and Head of Institute of Fraud Prevention  
Pam Murphy, Assistant Professor, Queen’s University

* There is a $30 registration charge for this Workshop, and there is a limit to the number of participants so pre-attendance registration will be required and limited.

**Note:** The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Each Credit Hour is based on 50 minutes. The Program Level for each of these sessions is Basic, unless otherwise stated. Delivery Method: Group Live

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