American Accounting Association

2010 Conference of the Public Interest Section

April 16 & 17, 2010

Hyatt Regency Crystal City • Arlington, Virginia

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Preliminary Program

**Friday, April 16, 2010 – Doctoral/New Scholar Consortium**

**Accounting – Advanced – 4.0CH**

*The Doctoral Consortium is supported by a generous grant from the Kenneth G. Dixon School of Accounting at the University of Central Florida*

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<td>9:15 am – 9:30 am</td>
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**Friday, April 16, 2010 - Research Conference**

**12:00 pm – 1:30 pm**

Lunch /Plenary Session

**Regulatory Ethics – Intermediate – 1 CH**

*Speaker:* H. David Kotz, Inspector General, SEC

**1:45 pm – 3:15 pm**

General Session

Ethics and Transparency

**Behavioral Ethics – Advanced – 1.5CHM**

*Discussant:* TBD

**2010 Conference of the AAA Public Interest Section**
http://www2.aaahq.org/meetings/2010PI_program.htm
3:15 pm – 3:30 pm  
Break

3:30 pm – 5:00 pm  
General Session  
Compensation and Managerial Issues  
Accounting – Advanced – 1.5CH  
Moderator: TBD

Mandatory Managerial Stock Ownership Plans and the Quality and Credibility of Management Forecasts  
Marie Blouin, Penn State Harrisburg  
Kareen Brown, University of Waterloo  
Discussant: TBD

The Role of Pay Disclosures and Benchmarking in CEO Compensation Growth: A Case of ‘Too Much Information?’  
James Cataldo, Suffolk University  
Alex Yen, Suffolk University  
Discussant: TBD

Business Reputation and Labor Efficiency, Productivity, and Cost  
Marty Stuebs, Baylor University  
Li Sun, Ball State University  
Discussant: TBD

5:30 pm – 6:30 pm  
Reception

Saturday, April 17, 2010 - Research Conference

7:30 am – 8:30 am  
Breakfast and Research Forum  
Accounting – Advanced – 1.5CH

Social Responsibility and Firm Efficiency in the Business Services Industry  
Marty Stuebs, Baylor University  
Li Sun, Ball State University

Vaughn Radcliffe, University of Western Ontario  
Stephen Zeff, Rice University

External Auditor Independence – Real or Imagined?  
Joan Cezair, Fayetteville State University

The Securities and Exchange Commission Has Failed to Incentivize CPA Auditing Firms to Ensure Accurate Financial Reporting to the Investing Public – After 77 Years  
Carl Olson, California National University

Reflections on the Balance Sheet/Income Statement Conflict  
Louella Moore, Arkansas State University

Financial Reporting Practices and Accountability Disclosures by the Malaysian Public Universities  
Suhaiza Ismail, International Islamic University Malaysia  
Nur Burizah Abu Bakar, International Islamic University Malaysia
Do Internships Enhance First time Job Opportunities?
John T. Rigsby, Mississippi State University
Noel Addy, Mississippi State University
Clyde Herring, Mississippi State University
Donna Polledo, Southeastern Louisiana University

The Influence of Reporting Standards on the Numerical Complexity of Financial Reports
Bruce Bettinghaus, Grand Valley State University
Michael E. Hopwood, Michigan State University

Libor Manipluation?
Rosa M. Abrantes-Metz, LEGC LLC
Michael Kraten, Suffolk University
Albert D. Metz, Moody's Investor Service
Gim S. Seow, University of Connecticut

Does Accounting Misstatement Period Influence Securities Class Action Penalties?
Nana Amoah, Old Dominion University

Corporate Governance and Business Ethics
Andrew J. Felo, Penn State Great Valley

The Relationship Between Auditor Size and Audit Fees: Further Evidence from Big Four market shares in emerging economies
Stephen A. Fatfatas, Washington and Lee University
Kevin Jialin Sun, University of Hawaii at Manoa

International Diversification, Firm Performance, and Size Impact on CEO Salary
Hwei Cheng Wang, Alabama A&M University
Chia-Hui Chen, Providence University
Yung-I Lou, Nan Hua University
Sekhar Anantharaman, Indiana University of Pennsylvania

Citizen Confusion Regarding General Purpose and Special District Governments: A Comparative Analysis
Larita Killian, Indiana University- Purdue University Columbus
Kimdy Le, Indiana University- Purdue University Columbus

8:30 am – 10:00 am

Plenary Session
Behavioral Ethics – Intermediate – 1.5CH
Plenary Speaker:
Douglas N. Durand, former VP Sales for TAP Pharmaceuticals and whistleblower - An Insider’s Experience with the False Claims Act

10:00 am – 10:30 am

Break

10:30 am – 12:00 pm

General Session
Panel: Fraud, Waste and Abuse in Healthcare, and Its Link to Healthcare Reform
Regulatory Ethics – Intermediate – 1.5CH
Moderator: Christine Earley, Providence College
Panelists: Douglas Durand, retired (formerly of TAP Pharmaceuticals)  
Tom McGraw, Sr. VP, Ingenix  
Representative from Ernst and Young (name TBD)  
Representative from Congressional office (tentative)

12:00 pm – 1:30 pm  
Lunch  
Presentation of Awards

1:45 pm – 3:15 pm  
General Session  
Auditing  
Auditing – Advanced – 1.5CH  
Moderator: TBD

  
Economic Consequences of Going Concern Audit Opinions in Nonprofit Organizations  
Nancy Chun Feng, Boston University  
Discussant: TBD

  
Is the Outcome of a Securities Class Action a Reliable Signal of Accounting Irregularity?  
Nana Y. Amoah, Old Dominion University  
Alex P. Tang, Morgan State University  
Discussant: TBD

3:15 pm – 3:30 pm  
Break

3:30 pm – 5:00 pm  
General Session  
Environmental Issues  
Accounting – Advanced – 1.5CH  
Moderator: TBD

  
Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs  
Charles H. Cho, Concordia University  
Giovanna Michelon, University of Padova  
Dennis M. Patten, Illinois State University  
Discussant: TBD

  
Corporate Governance and Environmental Performance and Disclosure  
Yu Cong, Morgan State University  
Marty Freedman, Towson University  
Discussant: TBD

  
A Study of Environmental Capital Expenditures and TRI  
Atasi Basu, Utica College  
Discussant: TBD

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

American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of
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To register for this course, visit the Web site and register online or contact (941)-921-7747. For more information regarding refund, complaint and program cancellation policies, please contact our offices at (941)-921-7747.

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