Preliminary Program

FRIDAY, APRIL 1, 2011

Noon–1:30 pm  Lunch
State of the Accounting Profession
Accounting — 1.0 CH
Guest Speaker: Francine McKenna, retheauditors.com

1:45 pm–3:15 pm  CSR Reporting
Accounting — 1.5 CH
Moderator: Dennis M. Patten, Illinois State University

Standalone CSR Reports: A Canadian Analysis
Lois S. Mahoney, Eastern Michigan University (Conference Presenter)
Linda Thorne, York University
Discussant: Steven Schwartz, Binghamton University

The Effects of Public Pressure on CSR Behavior in a Capital Market
Experiencing Excessive Moral Debt
Pamela Barton Roush, University of Central Florida (Conference Presenter)
Lois Mahoney, Eastern Michigan University
Linda Thorne, York University
Discussant: Stephen Perreault, University of Massachusetts

CSR Reporting, Assurance Statements and Crisis Events
Janet Luft Mobus, Pacific Lutheran University (Conference Presenter)
Discussant: Byron John Pike, Minnesota State University Mankato

Developing Accounting Standards in the Public Interest: Should Corporate
Social Responsibility Disclosure be Mandated and/or Integrated with Financial
Reporting?
Cynthia Jeffrey, Iowa State University (Conference Presenter)
Jon D. Perkins, Iowa State University
Discussant: Lois S. Mahoney, Eastern Michigan University

3:15 pm–3:45 pm  Break

3:45 pm–5:15 pm  Sustainability and the Environment
Accounting — 1.5 CH
Moderator: Michael Kraten, Providence College
Do Actions Speak Louder than Words? An Empirical Investigation of Corporate Environmental Reputation
Charles H. Cho, Concordia University
Ronald P. Guidry, Illinois State University
Amy M. Hageman, Kansas State University (Conference Presenter)
Dennis M. Patten, Illinois State University
Discussant: Ashraf Khallaf, American University of Sharjah

White Tigers, Zoos, and Sustainability Reporting: A Cynical Reflection
Dennis M. Patten, Illinois State University (Conference Presenter)
Discussant: Barbara Merino, University of North Texas

The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill
Charles H. Cho, Concordia University (Conference Presenter)
Michelle Rodrigue, Universite Laval
Discussant: Janet Luft Mobus, Pacific Lutheran University

5:30 pm–6:30 pm  Reception

SATURDAY, APRIL 2, 2011
7:30 am–8:30 am  Breakfast and Research Forum
Early Stage Research and Case Based Learning
Accounting — 1.0 CH

Accounting for the Public Interest: The Case of Revenue Recognition for Vaccine Makers
Roberta Ann Barra, University of Hawaii at Hilo
Douglas Cerf, Cal Poly State University – San Luis Obispo
Arlene Savage, Queens University of Charlotte (Conference Presenter)

Accounting for Liquidity Transformation: An Example of Endogenous Financial Statements
Anthony Meder, Ohio State University
Steven Schwartz, Binghamton University (Conference Presenter)
Ming (Mark) Wu, Binghamton University
Richard Young, Ohio State University

The Parker Model Viewed in Terms of the Ethics Testing
Ted Englebrecht, Louisiana Tech University
Ben McMillan, Auburn University at Montgomery (Conference Presenter)
Thomas Phillips, Louisiana Tech University

Berle and Means Reconsidered: Implications for Twenty Century Accounting Research
Lawrence Chui, University of St. Thomas (Conference Presenter)
Ammr Kurdi (King Fahd University of Petroleum & Minerals)
Barbara Merino, University of North Texas
Byron John Pike, Minnesota State University Mankato

Corporate Governance and Bank Performance: Islamic versus non Islamic Banks in GCC
Narjess Boubakri, American University of Sharjah
Abdelaziz Chazi, American University of Sharjah
Ashraf Khallaf, American University of Sharjah (Conference Presenter)

8:30 am–10:00 am **Financial Reporting and Disclosure**

**Accounting — 1.5 CH**

**Moderator:** James Catalo, Suffolk University

*The Effect of Disclosure of Directors’ and Officers’ Liability Insurance Coverage and Incentive Compensation on Investor Judgments: An Experimental Investigation*
Stephen Perreault, University of Massachusetts (Conference Presenter)
Roger Silvers, University of Massachusetts

**Discussant:** Amy M. Hageman, Kansas State University

*Do Ethical Attitudes about Accrual and Real Earnings Management Converge or Diverge? An Application of Integrative Social Contracts Theory*
Wendy J. Bailey, Northeastern University (Conference Presenter)

**Discussant:** Ben McMillan, Auburn University at Montgomery

*The Pro Forma Earnings Disclosure Implication of Financial Expertise of Outside Directors*
George Lee, Simon Fraser University (Conference Presenter)
Yasheng Chen, Simon Fraser University

**Discussant:** Cynthia Jeffrey, Iowa State University

10:00 am–10:30 am **Break**

10:30 am–12:00 pm **The Past and Future of the Profession**

**Accounting — 1.5 CH**

**Moderator:** Susan Ravenscroft, Iowa State University

*The Bloom is off the Rose: Deprofessionalization in Accounting*
Timothy J. Fogarty, Case Western Reserve University (Conference Presenter)

**Discussant:** Lawrence Chui, University of St. Thomas

*20th Century Securities Reform in the United States*
Barbara Merino, University of North Texas (Conference Presenter)

**Discussant:** Nancy Chun Feng, Providence College

*An Empirical Study of Excerpts at Corporate Websites*
Christopher D. Allport, University of Alabama in Huntsville
John A. Pendley, Susquehanna University (Conference Presenter)

**Discussant:** Christine Earley, Providence College

12:00 pm–1:30 pm **Lunch**

**Privacy Protection and Data Security**

**Computer Science — 1.0 CH**

**Guest Speaker:** Deborah Wolf, Booz Allen Hamilton

1:45 pm–3:15 pm **Defining the Public Interest, A Panel Discussion**

**Accounting, Accounting Research — 1.5 CH**

**Moderator:** Patrick Kelly, Providence College
3:15 pm–3:45 pm  **Break**

3:45 pm–5:15 pm  **For-Profit, Nonprofit, and Government Sector Studies**

**Accounting — 1.5 CH**

**Moderator:** Charles Cullinan, Bryant University

*Negotiated Transfer Pricing: Does the Fairness Effect Persist Across Eastern and Western Cultures?*
Mohamed Hussein, University of Connecticut
Michael Kraten, Providence College (Conference Presenter)
**Discussant:** James Cataldo, Suffolk University

*Determinants of Going Concern Audit Opinions in Nonprofit Organizations*
Nancy Chun Feng, Providence College (Conference Presenter)
**Discussant:** Charles Cullinan, Bryant University

*Casino Gambling and State Revenues — Jackpot or a Losing Hand?*
Julia Camp, Providence College (Conference Presenter)
Carol Hartley, Providence College
Patrick Kelly, Providence College
**Discussant:** Brian Shapiro, University of St. Thomas

**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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*Back to the Public Interest Section Home Page*
*Back to AAA Home Page*