2014 Conference of the Public Interest Section and Doctoral/New Scholar Consortium

MARCH 28–29, 2014 • SAN DIEGO, CALIFORNIA

Preliminary Program

Friday, March 28, 2014 – Research Conference

7:00 am – 5:00 pm  Registration

7:30 am – 8:00 am  Breakfast for Public Interest Doctoral/New Scholar Consortium Participants

8:00 am – 12:00 pm  Doctoral/New Scholar Consortium Program
  Accounting — 4.0 CH

Noon – 1:30 pm  Luncheon Session
  Accounting (Governmental) — 1.5 CH


1:45 pm – 3:15 pm  General Session 1: Plenary Panel
  Regulatory Ethics — 1.5 CH
  Regulation, Ethical Standards and Professionalism in Accounting

  Speakers:
  Ed Howard, Center for Public Interest Law, University of San Diego Law School
  Martin Martinoff, Institute of Chartered Accountants in England and Wales
  Bill Thomas, Baylor University

3:45 pm – 5:15 pm  General Session 2
  Accounting — 1.5 CH

  What is Important in Corporate Social Responsibility Information?
  Amy Hageman, Kansas State University
  Charles H. Cho, ESSEC Business School
  Tiphaine Jerome, HEC Paris
  Discussant: Brian Shapiro, University of St. Thomas, MN
Once Is Not Enough: Reflections on Reproducibility
Christine Denison, Iowa State University
Sue Ravenscroft, Iowa State University
Paul F. Williams, North Carolina State University
Discussant: Timothy J. Fogarty, Case Western Reserve University

Save the Blue Frog! An Integrated Accounting Case Involving Valuation, Sustainability, Controls and Risk, and Ethics
Michael Kraten, Providence College
Discussant: Mikhail Pevzner, University of Baltimore

The Impact of Internal Control Weaknesses on Firms’ Cash Policies
Mikhail Pevzner, University of Baltimore
Gregory Gaynor, University of Baltimore
Discussant: Michael Kraten, Providence College

5:30 pm – 6:30 pm  Reception and Light Refreshments

Saturday, March 29, 2014 – Research Conference
7:00 am – 5:00 pm  Registration

7:30 am – 8:30 am  Breakfast Forum Papers
Accounting — 1.5 CH

Table 1, Paper 1. JIBAR Manipulation?
Michael Kraten, Providence College

Table 1, Paper 2. Changes in Spreads Based on the Adoption of Performance Pricing
J. L. Souza, The University of Memphis
Frances Fabian, The University of Memphis

Table 2, Paper 1. An Examination of Auditor Independence in the Public Sector: Evidence from Pacific Island Countries
Ezaaz Hasan, The University of the South Pacific, Fiji
Arvind Patel, The University of the South Pacific, Fiji

Table 2, Paper 2. Whether Independence in Appearance Is Sufficient for Serving the Public Interest: How Auditors Can Cooperate with Managers and Sustain Their Apparent Independence
Khalid Rasheed Al-Adeem, King Saud University

Table 3, Paper 1. Accounting versus Accountability
Louella Moore, Washburn University

Table 3, Paper 2. On the Shoulders of Giants: Mentorship in the Institutional Environment of Academic Accounting
John Rigsby, Mississippi State University
Timothy J. Fogarty, Case Western Reserve University
Matthias Nnadi, Cranfield University

Table 4, Paper 2. Does Credit Rating Effectively Signal the Investors?
Wen-Ru Wang, National Cheng Kung University, Taiwan
Yi-Hong Lin, National Cheng Kung University, Taiwan
Hua-Wei Huang, National Cheng Kung University, Taiwan

Table 5, Paper 1. The Impact of Special Districts on Local Government Debt: Evidence from “Old Northwest Territory” States
Larita Killian, Indiana University Columbus
Dagney Faulk, Ball State University

Table 5, Paper 2. The Availability Heuristic and Investors’ Reaction to ad hoc Disclosures in the German Capital Market
Christian Pietsch, University of Luxembourg

8:30 am – 10:00 am General Session 3
Behavioral Ethics — 1.5 CH

Corporate Social Responsibility Performance and Shareholder Voting on Corporate Social Responsibility Proposals
Charlie Cullinan, Bryant University
Lois Mahoney, Eastern Michigan University
Pamela Roush, University of Central Florida
Discussant: Amy Hageman, Kansas State University

The Impact of Targets’ Social Performance on Acquisition Premiums
Mahfuja Malik, Boston University
Discussant: Michael Kraten, Providence College

Sustainability Reporting: Information Asymmetry and Message Inconsistency
Maureen Francis Mascha, Purdue University Calumet
Cathleen L. Miller, University of Michigan–Flint
Discussant: Steven W. Thornburg, University of Wisconsin–La Crosse

Using Inspection Violations as an Environmental Performance Indicator for Natural Gas Companies: Specification Issues and Implications
John A. Pendley, Susquehanna University
Discussant: Mahfuja Malik, Boston University

10:15 am – 11:45 am General Session 4
Accounting — 1.5 CH
Institutional Opacity and the GASB Pension Standard-Setting Process: A Legitimizing Facade?
Steven W. Thornburg, University of Wisconsin-La Crosse
Kirsten Rosacker, University of Wisconsin-La Crosse
Sergey Komissarov, University of Wisconsin-La Crosse

Discussant: Patrick Kelly, Providence College

Are Risk Management Disclosures Informative or Tautology? Evidence from the U.S. Banking Sector
Mohammad Jizi, Lebanese American University
Rob Dixon, Durham University Business School, U.K.
Aly Salama, Durham University Business School, U.K.

Discussant: Steven W. Thornburg, University of Wisconsin-La Crosse

The Truthfulness of Financial Statements: Principles versus Rules-Based Accounting Standards
Anne Leah Schnader, Bentley University

Discussant: Mitchell Stein, Western University, Ontario

Corporate Social Responsibility Reporting in the Financial Services Sector
Diane Roberts, University of San Francisco

Discussant: Larita Killian, Indiana University-Columbus

12:00 pm – 1:30 pm Luncheon Session
Behavioral Ethics — 1.5 CH

Speaker: Kirk O. Hanson, Executive Director of the Markkula Center for Applied Ethics at Santa Clara University

1:45 pm – 2:15 pm General Session 5
Business Management & Organization — 1.5 CH

Speaker: Karen Pincus, Immediate Past President, American Accounting Association: "What's Up at the AAA?"

2:15 pm – 3:30 pm General Session 6
Auditing — 1.5 CH

Auditor Independence: Implications for the Audit Process and Audit Outputs
Bryan K. Church, Georgia Institute of Technology
J. Gregory Jenkins, Virginia Polytechnic Institute and State University
Susan McCracken, McMaster University
Pamela Roush, University of Central Florida
Jonathan D. Stanley, Auburn University

Discussant: James R. Dalkin, Director, GAO

What Do We Know about Audit Oversight Regulation? A Literature Synthesis of 30 Years of Research on the External Quality Assurance Mechanisms of U.S. Audit Firms
Lukas Loehlein, University of Luxembourg
Anke Muessig, University of Luxembourg
Discussant: James R. Dalkin, Director, GAO

Risk Management Committee Formation: Symbolic Commitments to Risk Management or Substantive Monitoring of Risk Outcomes?
Chris S. Hines, Missouri State University
Gary F. Peters, University of Arkansas
Discussant: Lawrence Chui, University of St. Thomas, MN

4:00 pm – 5:30 pm   General Session 7
Behavioral Ethics — 1.5 CH

Does Error-Management Climate Impact Auditor Reporting Decisions? An Investigation into the Inter-Organizational Effects of Tone-at-the-Top
Stephen Perreault, Providence College
James Wainberg, University of Waterloo
Benjamin L. Luippold, Babson College
Discussant: Lawrence Chui, University of St. Thomas, MN

The Devil and the Deep Blue Sea
David E. Jones, Case Western Reserve University
Timothy J. Fogarty, Case Western Reserve University
Discussant: Mitchell Stein, Western University, Ontario

Casino Gambling and Workplace Fraud—Implications and Recommendations for Auditors
Carol Hartley, Providence College
Patrick Kelly, Providence College
Discussant: Pamela Roush, University of Central Florida

When Do Auditors Behave Differently: The Impact of Time Budget and Time Deadline Pressures
Rabih Nehme, Lebanese American University
Discussant: Stephen Perreault, Providence College

5:30 pm – 6:30 pm   Closing Reception

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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