

ACCOUNTING AT A TIPPING POINT

YOU CAN BE THE DIFFERENCE



American Accounting Association
**Annual Meeting and Conference on
Teaching and Learning in Accounting**

August 1-5, 2009 • New York, NY

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President's Invitation to New York

Come enjoy the 2009 American Accounting Association's Annual Meeting in New York City, aka "The Big Apple." It's been 15 years since the AAA last met in New York, and we are looking forward to renewing our links with the city. The meeting will begin on Sunday, August 2 and end Wednesday, August 5. The meeting theme is "Accounting at a Tipping Point." Our tipping point is a result of the historic changes currently facing the global accounting community, from the widespread use of IFRS to the controversies surrounding fair value accounting...not to mention the fallout from the current economic environment. For every member of the accounting community, regardless of whether we teach, research, and/or practice in auditing, governmental, financial accounting, managerial, systems, taxation, or are focused on the public interest, gender issues, or accounting history, we all face significant change from these tipping point issues. The centerpiece of the meeting is a series of three plenary sessions on Monday, Tuesday, and Wednesday mornings.

Monday morning we'll hear from **David M. Walker**, who until this past March was a voice of reason in Washington for over ten years as Comptroller General of the United States and head of the Government Accountability Office (GAO). David, who was appointed by President Bill Clinton, spanned both Democratic and Republican administrations. David continues as an outspoken, nonpartisan advocate for addressing the major fiscal and other sustainability challenges facing our country in his role as President and CEO of the Peter G. Peterson Foundation. He is also chairman of the United Nations Independent Audit Advisory Committee and serves on the boards of the Committee for a Responsible Federal Budget and the Partnership for Public Service.

The Tuesday morning speaker, **Sir David Tweedie**, is Chairman of the International Accounting Standards Board. His appointment as IASB Chairman in 2001 followed on the heels of his service as the first full-time Chairman of Accounting Standards Board, the U.K.'s accounting standards setter. In his role at the IASB he has faced significant challenges and recorded great achievements. Sir David's breadth of experience has garnered wide respect throughout Europe, the Asia/Pacific region and North America. An article praising Sir David's 35 years of contributions to the accounting profession characterized Sir David as "a man famed for being prepared 'to cross a motorway for a fight.'" As an example, in addressing the senate banking committee, Sir David opened his evidence with the memorable phrase: "It's good to be back in the colonies."¹ I look forward to Sir David's comments.

¹ *Accountancy Age*, 11 Nov 2004

Tuesday's luncheon speaker and Presidential Scholar is **John Christensen** from the University of Southern Denmark, is the current President of the European Accounting Association. He received his Ph.D. from Stanford and has accumulated a comprehensive set of research investigating agency research in accounting, communication structures, transfer pricing, valuation as an information source, and modern costing systems.

Wednesday's luncheon speaker, **Nancy Bagranoff**, is the Dean of the College of Business and Public Administration at Old Dominion University and the incoming President of the American Accounting Association. She has served on the International Accounting Education Standards Board's consultative advisory committee, as Vice President of Education for the AAA and President of the Information Systems Section. She has co-authored several books and many articles in the area of accounting information systems,

consulting, and information technology audit and control. She will discuss "The AAA: A History of Thought Leadership in Accounting."

The leaders of the AAA and the representatives and co-chairs of the Program Advisory Committee, Tom Schaefer, University of Notre Dame and Ajay Adhikari, American University, have assembled a program that benefits all of our members and serves as a resource to bolster

our community's intellectual capital. Everyone will benefit from staying for the entire meeting. There are outstanding events occurring through the conclusion of our meetings on Wednesday afternoon. The convention hotel rates are attractive. So please make your plans early.

Because of New York's proximity to Europe and ease of travel from Pacific Rim countries, there will be even greater opportunities to network with members from these regions, where a large number of our overseas members reside. Our convention hotels, the Hilton New York and the Sheraton New York hotels, located across the street from one another, are conveniently located near the Times Square area, and the Museum of Modern Art is within a block's walk. There are many other attractions which can be found at: <http://aaahq.org/AM2009/discover.cfm>.

Don't miss this opportunity to engage with colleagues on the tipping points that are facing the accounting community. Renew contacts in your network while increasing the investment in your intellectual assets and have some fun in New York. See you there!

Sue Haka, President
American Accounting Association



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Benefits of Membership

Here at the American Accounting Association, our mission is straightforward...we bring together the academic community to further accounting education and to advance the discipline and profession of accounting. We achieve our mission through four focused areas:

+ Expanding Knowledge and Idea Development

- Encouraging and fostering academic research to create knowledge and ideas in the discipline, supporting career development and addressing the role of accounting in society.
- Professional networking, the latest research content and research tools, best teaching practices, an open forum for ideas on all accounting topics from all corners of the globe.
- Offering peer-reviewed publishing opportunities in our many Association-wide and Section journals and meetings.

+ Promoting Effective Learning

- Research Hives in the AAACommons create private workspaces for accounting scholars.
- Design stimulating learning opportunities for undergraduate and graduate students at meetings, in journals, and in the Teacher2Teacher area in AAACommons.
- Join any of our 16 special interest Sections and attend a Section meeting to meet those interested in a specialized subject matter or educational environment.
- Take part in any of our seven Region meetings to network with nearby colleagues sharing teaching and research ideas.
- Attend the Conference on Teaching and Learning in Accounting (CTLA) held during the Annual Meeting.

+ Informing and Influencing Policy and Practice

- Contribute to the academy and profession through active participation by AAA leaders and members with regulators, standards setters and industry groups.
- Influence policy makers and practitioners in public and corporate practice. The Financial Accounting Standards Committee, Regulation Committee, APLG/AAA Advocacy Committee, and the AAA/FSA Valuation Task Force, as well as many Section committees, offer opportunities to interact with the practice community and government officials.

+ Advancing Faculty Careers

- Earn Continuing Professional Education credits. The Annual Meeting, seven Region meetings, and twelve Section meetings offer a wide variety of CPE opportunities.
- Develop career strategies. Learn ways to meet institutional expectations in teaching, research, service, and leadership.
- Exchange ideas with scholars and practitioners from all over the world. AAA members teach and practice in 83 countries, facing the same day-to-day challenges you do.
- Connect with co-authors and mentors. Network with scholars who teach the same courses you do and research the same issues you're working on.
- Provide a unique opportunity for recruiters and registered candidates to meet at the Annual Meeting Career Connection and during the Career Fair that is open to all registered meeting attendees.
- Post a resume, access hundreds of job postings and manage your job search at the Career Center on the AAA Website.

Membership Dues

Membership in the AAA is included in the Annual Meeting registration fee. **Membership dues include your choice of online access to one, two, or all three Association journal(s), *The Accounting Review*, *Accounting Horizons*, or *Issues in Accounting Education*.** All electronic journals are searchable and downloadable. **Full members may also opt to receive hardcopies of the AAA journal(s) they subscribe to for \$50.** Members can choose from among 16 interest Sections and belong to one of 7 Regions. Find information on these groups online at <http://aaahq.org/srg.cfm>.

If you can't attend the Annual Meeting in New York, dues renewal notices will be mailed to members in the fall. You may renew your AAA membership or join AAA now online at <http://AAAhq.org>.

Annual Meeting Highlights

Plenary Sessions, Luncheons, Receptions, Concurrent Sessions, and Paper Dialogue Sessions

The Annual Meeting has drawn record attendance for the last four years and this year's program promises the same kind of opportunity! It is exciting to be convening the AAA community in NYC, and to again be kicking things off with the Conference on Teaching and Learning in Accounting. Plenary sessions of the American Accounting Association's Annual Meeting will be held on Monday, Tuesday, and Wednesday, August 3-5, 2009, and at lunch on Tuesday and Wednesday. This year's plenary sessions feature a wide-ranging and impressive group of speakers dealing with the areas of the recent economic crisis, ongoing financial challenges faced by the US government, international standard setting, and other issues. Receptions, luncheons, and breaks offer opportunities for networking with colleagues and catching up



refreshments and an opportunity to enjoy the gathering of our larger community. The number of program submissions this year is larger than last year, meaning that this year's program will be among the largest in AAA history. Throughout the meeting, there will be over 350 sessions, offering something for everyone. Topics covered in the concurrent sessions represent the varied interests of our membership. Paper presentations are planned across virtually all areas of accounting research as selected by our Research Events Team, Strategic Relationship Team, Teaching and Learning Events Team, and the leadership of our 16 scholarly AAA sections. In addition to research topics, there will be scores of papers, panels and poster sessions on teaching methodology, content, and techniques. Included among the topics of our concurrent sessions are course assessment, ethics, technology, the current economic crisis, professional updates, IFRS, convergence, fair value, XBRL, and many, many more.

Monday's plenary speaker is David Walker. As Comptroller General of the United States and head of the Government Accountability Office (GAO) from 1998 to 2008, spanning both Democratic and Republican administrations, Dave served as the federal government's chief auditor. Prior to his appointment to the GAO, Dave served as a partner and global managing director of Arthur Andersen LLP and in several government leadership positions, including as a Public Trustee for Social Security and Medicare from 1990 to 1995 and as Assistant Secretary of Labor for Pension and Welfare Benefit Programs during the



Reagan administration. Although no longer the U.S. government's chief auditor, Dave continues to serve as a global accountability expert as chairman of the United Nations Independent Audit Advisory Committee. He has authored two books, is a regular commentator, and is the subject of the critically acclaimed documentary I.O.U.S.A.

Tuesday's plenary session features Sir David Tweedie, Chairman of the International Accounting Standards Board (IASB). Sir David was appointed Technical Director of the Institute of Chartered Accountants of Scotland in 1978 and in 1982 moved to the position of national technical partner of Thomson McLintock Co. In 1990 he was appointed the first full-time Chairman of the (then) newly created Accounting Standards Board, the committee charged with the responsibility for producing the U.K.'s accounting standards. Since 2001 he has served as chairman of the IASB overseeing the development and adoption of international financial reporting standards by nations around the world.

Featured Plenary Session and Luncheon Speakers



David Walker



Sir David Tweedie



John Christensen



Nancy Bagranoff

Tuesday's luncheon features Presidential Scholar John Christensen from the University of Southern Denmark. John is the current President of the European Accounting Association. John has a Ph.D. from Stanford, and has published numerous scholarly articles in agency research in accounting, communication structures, transfer pricing, valuation as an information source, and modern costing systems. John's ongoing research areas includes accounting theory, the conceptual framework of financial accounting, reporting discretion, and auditing.

Wednesday's luncheon speaker is Nancy Bagranoff, Dean of the College of Business and Public Administration at Old Dominion University and the incoming President of the American Accounting Association. She

has served on the International Accounting Education Standards Board's Consultative Advisory Committee, as Vice President of Education for the AAA and President of the Information Systems Section. She has co-authored several books and many articles in the area of accounting information systems, consulting, and information technology audit and control. She will discuss "The AAA: A History of Thought Leadership in Accounting."

Finally, at this writing, the Annual Meeting Program Committee is considering several options for our Wednesday morning Plenary Session. Once the final decision is made, we will add the session description to our online materials. We look forward to a very informative and exciting Annual Meeting. Come to New York this summer!

Taking Steps to Keep the Annual Meeting Affordable

Our community has been looking forward to returning to NYC for an Annual Meeting after a 15 year absence. At the same time, doing so during these historic economic times brings challenges. Aware of the stress the current economy is bringing to our campuses, firms and businesses, the leadership and staff of the AAA are doing all we can to control meeting costs. The following are among our current efforts:

- There will be no increase in Annual Meeting registration fees.
- Keeping fees level means making some changes in our usual meeting structure, like eliminating the Tuesday evening reception. With so many dining options in NYC at every price-point, this will be an opportunity to get out and enjoy the city. Receptions will be held on Sunday and Monday evenings as usual, while refreshments will be available at the Wednesday afternoon Raffle Drawing.
- To make Tuesday and Wednesday luncheon tickets available to as many members as possible, and to control costs associated with no-shows, we are adopting a new luncheon coupon exchange. You will receive a coupon with your registration materials that can be exchanged for tickets to either the Tuesday or Wednesday luncheon. Guest tickets will be available for purchase at the same time. ■

A New Type of Concurrent Session

Concurrent sessions will be available throughout the day on Monday, Tuesday, and Wednesday, August 3-5. These sessions will include **over 350** panels and paper presentations.

NEW this year, in addition to the traditional paper presentation format (i.e., three papers with a discussant), the Annual Meeting will offer a limited number of "paper dialogue" sessions.

This new session type represents a new presentation format for research papers. These concurrent sessions are designed for authors to solicit broad feedback and audience participation in a workshop-style format. Four or five papers will be grouped together for a single session where each presenter will have five to ten minutes to present the paper followed by five to ten minutes for session attendees to provide input before the next paper is presented. Formal discussants will not be assigned in these paper dialogue sessions to leave time for audience participation. ■

CPE Sessions

Continuing Professional Education credits are offered for completing the courses listed in this section. For expanded descriptions of CPE Sessions go to <http://AAAhq.org> and click the Annual Meeting button. The CPE sessions will be held on Saturday, August 1 and Sunday, August 2. Sessions on both Saturday and Sunday feature both full- and half-day courses covering a broad range of subjects. Lunch is on your own on both Saturday and Sunday (except for CPE #19). Attendance at these CPE programs is restricted to AAA members.

Saturday, August 1 – Full Day

8:00 AM – 4:30 PM

CPE #1 – SOX Section 404 Documentation

(Accounting – Basic)

Practical, hands-on experience with best practices for SOX Section 404 internal control documentation, including adequacy of existing documentation; entity-level policies and procedures; IT and infrastructure control policies, automated compliance tools, and working with independent auditors.

Presenter: Robert Schwind, SOX Institute

Saturday, August 1 – Morning

8:00 AM – 11:00 AM

CPE #2 – Data Mining the Medicare Hospital Cost Report

(Specialized Knowledge and Applications – Intermediate)

This session is a comprehensive review of the Medicare Cost Report. The instructor will cover all worksheets and explain how the data is interrelated. A substantial part of the session is to explain the step-down process of cost allocation.

Presenters: Wen-Wen Chien, Nova Southeastern University and Roger W. Mayer, Lenox Hill Hospital

8:00 AM – 11:00 AM

CPE #3 – Primer in Qualitative Research in Accounting

(Specialized Knowledge and Applications – Overview)

This session provides a “boot camp” with basic training in qualitative research design, data interpretation, and strategies for analysis. You will learn the “how tos” of conducting interviews, making observations, performing document analysis, and developing grounded surveys. In addition, you will learn how to tell the story of your data. **Presenter: Marsha Huber, Otterbein College**

Registration credentials for Saturday CPE sessions will be available for pick up from 7:00 AM– 8:00 AM and 12:00 PM– 1:00 PM at the Hilton New York Hotel.

8:00 AM – 12:00 PM

CPE #4 – Automatic Journal Entry Testing: Using Access to Query for SAS 99 and/or Internal Audit

(Specialized Knowledge and Applications – Basic)

This workshop will provide advanced querying instruction (in Microsoft Access). There will be instruction on how to use queries to “get to know” the common accounting practices of a company and what queries can be used to test all of the transactions for SAS 99 and internal audit purposes.

Presenters: Tina Loraas, Auburn University and DeWayne Searcy, Auburn University

8:00 AM – 12:00 PM

CPE #5 – The Impact of Web 2.0 on Financial and Business Reporting

(Accounting – Basic)

An exploration of the ways in which Web 2.0 components like Twitter, Facebook and Second Life are used for Corporate Reporting, including their use on mobile devices like the iPhone. We will discuss the implications of these trends for the content and form of Corporate Reporting.

Presenter: Gerald Trites, University of Waterloo

8:00 AM – 12:00 PM

CPE #6 – Add Value to the 150-hour CPA Requirement with Financial Planning: AFS/CFP Board Model Financial Planning Curriculum

(Management Advisory Services – Basic)

Consumers want one-stop shopping regarding their accounting, tax, and financial planning needs from someone they trust—their CPAs! CPAs/CFPs obviously are in the best position to lead! Learn how easy it is to add the AFS/CFP Board Model Financial Planning Curriculum to your accounting curriculum. It's turn-key!

Presenter: William Carper, Black Hills State University

8:00 AM – 12:00 PM

CPE #7 – IFRS-Based Accounting Education

(Accounting – Overview)

This session will present to the audience possible IFRS implementation strategies including gaining administrative support and developing pedagogically sound curriculum suggestions. Accounting professors will leave this training session with innovative ideas for implementation and confidence to teach the new “principles-based” curriculum.

Presenter: Denise Probert, Kaplan Schweser

Saturday, August 1 – Afternoon

1:00 PM – 4:00 PM

CPE #8 – Beyond Cases – Using VITA and Other Engaged Learning Activities to Enhance Ethics Education

(Behavioral Ethics – Basic)

This workshop explores various engaged learning activities to enhance ethics education. Topics include how to implement a required service learning project (VITA) along with related reflective activities, and implementing a project requiring students to research and critically evaluate professional codes of conduct. **Presenter: Sandra Roberson, Furman University**

1:00 PM – 4:00 PM

CPE #9 – Designing and Teaching User-Oriented MBA Accounting Courses (*Accounting – Intermediate*)

This workshop will focus on how to design and teach user-oriented MBA financial and managerial accounting courses. Topics to be covered are cases and other course materials to use, and computer projects important to MBA students. The presenters are an accounting and marketing professor with experience in teaching user-oriented MBA courses.

Presenters: *Sudhir K. Chawla, Angelo State University and Zafar Khan, Eastern Michigan University*

1:00 PM – 4:00 PM

CPE #10 – Accounting & Taxation in China (*Accounting – Basic*)

This workshop intends to provide participants with a general understanding of the history of accounting development, current state of accounting and auditing practices, and taxation systems in China. The workshop will cover China's new taxation system as well as special tax treatments for foreign investments in China. **Presenters:** *Zhijun Lin, Hong Kong Baptist University and Zheming Wang, University of Wisconsin - Parkside*

1:00 PM – 4:30 PM

CPE #11 – Radical Course Redesign: Embracing the Promises of Appreciative Learning

(*Specialized Knowledge and Applications – Basic*)

This session is based on an appreciative learning paradigm. In appreciative learning, the professor rewards students not only for their end products (e.g., test, projects), but also for the learning process. Similarly, students learn to appreciate learning for what it is and can be, not just for its end such as "what will be on the test?" **Presenter:** *Marsha Huber, Otterbein College*

1:00 PM – 4:30 PM

CPE #12 – Creating a Positive Accounting Learning Environment (*Accounting – Basic*)

This seminar will focus on ways to improve instructional effectiveness and assure overall student achievement. Strategies for creating a positive learning environment will be discussed. The session will bridge theory and practice with real-world examples.

Presenter: *Bill Stahlin, Stevens Institute of Technology*

1:00 PM – 4:30 PM

CPE #13 – Effective Accounting Ethics Training for Accounting Students and Professionals

(*Regulatory Ethics – Basic*)

Core topics to be covered in a stand-alone accounting ethics course or in existing accounting courses. Using guest speakers from academia, accounting professionals, business executives, attorneys, and government agency executives to highlight accounting ethics issues to build competence and confidence in accounting students and professionals.

Presenter: *Thomas Chenoweth, National CPA Ethics Initiative*

1:00 PM – 5:00 PM

CPE #14 – IFRS Teaching and Research (*Accounting – Intermediate*)

An interactive session for those integrating IFRSs into their accounting education and research programs. It includes presentations on curriculum development, effective teaching, training and research. Common myths about IFRSs are debunked and a comprehensive list of IFRS resources is provided. **Presenters:** *Mary Barth, Stanford University, IASB Board Member; Paul Munter, Department of Professional Practice, KPMG, New York; Donna Street, University of Dayton, IAAER; Michael Wells, Education Projects – International Accounting Standards Committee Foundation; and Katherine Schipper, Professor of Accounting, Duke University and former FASB member*

1:00 PM – 5:00 PM

CPE #15 – Evolving Toward Audit Automation (*Auditing – Advanced*)

This CPE session brings together a global group of internal auditors and researchers who have actually implemented audit automation. In this session participants will learn how audit automation leading to CA has been carried out, what technologies are available and their strengths and weaknesses, and where auditing will go from here. **Presenters:** *Michael G. Alles, Rutgers University; Gerard "Rod" Brennan, Siemens; Washington Lopes da Silva, Unibanco; Alex Kogan, Rutgers University; James Littlely, KPMG; Trevor Stewart, D&T; and Miklos Vasarhelyi, Rutgers University*

Sunday, August 2 – Full Day

8:00 AM – 4:00 PM

CPE #16 – Computer-Aided Fraud Examination & Detection (*Accounting – Intermediate*)

The session will be a hands-on introduction to computer-aided fraud detection. Participants will be trained in Picalo during the first half and will go through several assignments in the second half. Laptops are required for all participants.

Presenters: *Conan Albrecht, Brigham Young University and Uday Murthy, University of South Florida.*

8:00 AM – 4:30 PM

CPE #17 – SOX Section 404 Control Testing (*Accounting – Basic*)

Entity-level and activity-level testing controls, including an overview of audit and testing techniques; auditing control effectiveness; assessing the adequacy of control design; activity-level operating effectiveness; and documenting test procedures and results.

Presenter: *Sanjay Anand, SOX Institute*

Note: CPE fields of study and level are italicized. Half-day CPE session fees are \$90 each and full-day session fees are \$180.

Sunday, August 2 – Full Day cont'd.

8:00 AM – 4:30 PM

CPE #18 – Eighteenth Annual Strategic and Emerging Technologies Research Workshop (*Accounting – Overview*)

This workshop provides a forum for researchers interested in the application of Strategic and Emerging Technologies in accounting, auditing and tax to present their work to and exchange ideas with colleagues. Research papers outlining work at any stage of completion are welcomed.

Presenters: *Amelia Baldwin, University of Alabama in Huntsville; Carol Brown, Oregon State University and Guido Geerts, University of Delaware*

8:00 AM – 4:30 PM

CPE #19 – The 14th Annual Symposium on Ethics Research in Accounting (*Behavioral Ethics – Overview*)

Theme: Exploring Ethics' Impact on Accounting Practice and Theory. The Ethics Symposium brings academics and practitioners together to present and discuss leading research at the intersection of accounting and ethics. Registration for this CPE includes a ticket for the Accounting Exemplar Luncheon, co-hosted by the Professionalism and Ethics Committee and Public Interest Section.. **Host:** *John Thornton, Washington State University, Presenters: Accounting Scholars and Practitioners*

Sunday, August 2 – Morning

8:00 AM – 11:00 AM

CPE #20 – Fundamentals of Assurance of Learning in Accounting: How Mature is Your Assessment System? (*Accounting – Basic*)

This session will review the AACSB's AOL standards specific to accountancy accreditation focusing on the fundamentals of a mature assessment system. **Presenters:** *Gary D. Burkette, East Tennessee State University and Karen Tarnoff, East Tennessee State University*

8:00 AM – 11:00 AM

CPE #21 – How to Record, Edit and Publish Your Lectures Using Screen Capture Software (*Specialized Knowledge and Applications – Basic*)

By publishing your lectures electronically students can learn at their own pace and you can spend class time working problems, discussing current issues, critiquing presentations, etc. This CPE session covers not only the basic functions of the software but, more importantly, the delivery techniques that make your presentations interesting.

Presenters: *Chris T. Edmonds, Virginia Tech and Thomas Edmonds, University of Alabama at Birmingham*

Note: CPE fields of study and level are italicized. Half-day CPE session fees are \$90 each and full-day session fees are \$180.

8:00 AM – 11:00 AM

CPE #22 – Taxation in Four Selected EU Countries (*Taxes – Basic*)

This workshop reviews EU's involvement in coordinating member states' tax policies and discusses EU's tax strategies. The workshop also discusses the taxation in four selected EU countries: Germany, Ireland, Poland, and Romania. **Presenters:** *Zhijun Lin, Hong Kong Baptist University and Zheming Wang, University of Wisconsin - Parkside*

8:00 AM – 11:00 AM

CPE #23 – The FASB Codification Research System and eIFRS (*Accounting – Basic*)

This workshop will present the new FASB Codification Research System and eIFRS. The workshop will examine the organization, structure, content, vocabulary issues, search interface, and research strategies for both the Codification and eIFRS. **Presenter:** *Anita Feller, University of Illinois*

8:00 AM – 11:00 AM

CPE #24 – Fair Value Accounting: Lessons from Practice (*Accounting – Update*)

Detailed examination and exploration of how companies have applied Statement 157: Fair Value Measurements. Discussions on what we've learned and how we, as educators, can effectively integrate Statement 157 into our classroom materials. **Presenter:** *Frank Beil, University of Minnesota*

8:00 AM – 11:00 AM

CPE #25 – Fraud: A Global Perspective (*Accounting – Basic*)

Fraudulent financial statements are not unique to U.S. companies. This session explores fraud from a global perspective, incorporating a look at the implications of IFRS in the process. **Presenter:** *Patricia Johnson, Canisius College*

8:00 AM – 11:00 AM

CPE #26 – A Principles-Based Approach to Teaching Accounting Ethics Using a Generic Problem-Solving Model (*Behavioral Ethics – Basic*)

This workshop will introduce a pedagogical technique in which students are taught a generic problem-solving model as a framework for organizing traditional ethics topics as principles (procedural knowledge). Students are taught to use those principles to develop defensible responses to professional ethical dilemmas. **Presenter:** *Carol Normand, University of Wisconsin - Whitewater*

8:00 AM – 12:00 PM

CPE #27 – Semantic Modeling of Accounting Phenomena (SMAP): Part A, Research (*Computer Science – Intermediate*)

This workshop's objective is to provide a forum for researchers and educators interested in semantic modeling of accounting phenomena, as illustrated by the REA (resources, events and agents) paradigm. This part of SMAP will focus on research presentations and discussions in the area.

Presenter: *Julie Smith David, Arizona State University*

8:00 AM – 12:00 PM

CPE #28 – FASB/IASB Update – Part 1 (*Accounting – Basic*)

Part 1 is a joint FASB/IASB workshop to update participants on the current status of major projects on the two boards' agendas. Among the topics likely to be included are Conceptual Framework, Financial Statement Presentation, and Leases. **Presenters: Mary E. Barth, International Accounting Standards Board and Thomas J. Linsmeier, Financial Accounting Standards Board**

8:00 AM – 12:00 PM

CPE #29 – Introduction to XBRL (featuring classroom application & current events) (*Computer Science – Basic*)

This workshop is designed to introduce accounting educators to XBRL (eXtensible Business Reporting Language). Beginning in 2009, large domestic companies will be required to file SEC financial information in XBRL format. All others will be phased in over three years. All accountants should be familiar with XBRL. **Presenters: Glen L. Gray, California State University, Northridge and Clinton White, University of Delaware**

8:00 AM – 12:00 PM

CPE #30 – Guerrilla Teaching Tactics (*Accounting – Basic*)

Provides teaching tactics for professors to help manage their SET scores. Agency theory, retention rates, rules of the trade, impression management, ingratiation techniques, variables impacting scores, spotting abusive SET professors, grade inflation, measuring learning, and alternatives to SET are covered.

Presenter: Donald Crumbley, Louisiana State University

8:00 AM – 12:00 PM

CPE #31 – Using the Internet to Conduct a Management Accounting Simulation (*Accounting – Basic*)

The workshop's objective is to provide the knowledge, skills, and tools to enable participants to implement a decision-making simulation using the Internet in managerial and cost accounting courses. The simulation improves students' analytical and critical thinking skills and small group communication skills. **Presenter: Pierre Titard, Southeastern Louisiana University**

8:00 AM – 12:00 PM

CPE #32 – Teaching Strategic Cost Management (*Business Management and Organization – Basic*)

The workshop provides guidance, based on our teaching and consulting experience and on insights from 13 prior AAA workshops on teaching strategic cost management. Topics include strategy maps, the balanced scorecard, ABC/M, customer profitability analysis, performance measurement, strategic budgeting, teaching cases, software, and more.

Presenters: Ed Blocher, University of North Carolina; Gary Cokins, SAS Institute; and David E. Stout, Youngstown State University

8:00 AM – 12:00 PM

CPE #33 – Applied Financial Statement Analysis

(*Accounting – Basic*)

This class discusses an applied approach to teaching financial statement analysis and equity valuation. Our aim is to span the void between the abstract theoretical treatment of equity valuation and the practical problem of valuing an actual company using real world data. **Presenters: Russell Lundholm, Ross School of Business, University of Michigan and Richard Sloan, Haas School of Business, University of California**

8:00 AM – 12:00 PM

CPE #34 – Understanding IFRS – U.S. GAAP Differences

(*Accounting – Basic*)

This session provides an overview of key similarities and differences between IFRS and U.S. GAAP – including a focus on those differences that are presently being eliminated and those that could be expected to remain for the next several years.

Presenters: Ian Hague, Accounting Standards Board Canada; Steve Krohn, KPMG U.S. Capital Markets Group; Cheryl Linthicum, University of Texas at San Antonio and former SEC Academic Fellow; Paul Munter, KPMG Department of Professional Practice; and Mary Tokar, KPMG International Financial Reporting Group

8:00 AM – 12:00 PM

CPE #35 – Basic Fink: How to Incorporate Experiential Learning in Every Course Using Fink's Paradigm of Significant Learning

(*Specialized Knowledge and Applications – Basic*)

You will gain a clear perspective on how to improve student learning in your classes. This session will teach you how to redesign your class using Fink's paradigm of significant learning. You will have the knowledge and tools to incorporate experiential learning in every class. **Presenters: Marsha Huber, Otterbein College and Larita Killian, Indiana University – Purdue University Columbus**

8:00 AM – 12:00 PM

CPE #36 – Valuation of Employee Stock Options for Financial Reporting (*Accounting – Basic*)

This course is a hands-on study of SFAS 123R, Share Based Payment. The course examines features of employee stock options (ESO) and their impact on option value. Strengths and weaknesses of alternative valuation models will be demonstrated, explained, and ESOs will be valued for both publicly traded and closely held businesses. **Presenters: Keith Sellers, University of North Alabama; Dr. Brett King, State Farm Professor of Risk Management, University of North Alabama, President of Derivative Valuation Associates, LLC; and Dr. Yingping Huang, Professor of Computer Information Systems, University of North Alabama, Director of Quantitative Analysis, Derivative Valuation Associates, LLC**

Note: CPE fields of study and level are italicized. Half-day CPE session fees are \$90 each and full-day session fees are \$180.

Sunday, August 2 – Afternoon

1:00 PM – 4:00 PM

CPE #37 – First-time Adoption of International Financial Reporting Standards (*Accounting – Overview*)

This workshop will cover issues in transition to IFRSs, including selecting initial accounting policies; accounting policy options; adjustments to move to IFRSs; exceptions to restatements; disclosures; transition issues beyond accounting; differences between IFRSs and U.S. GAAP; and resources to help in switching to (and teaching) IFRSs. **Presenter: Paul Pacter, Deloitte and International Accounting Standards Board**

1:00 PM – 4:00 PM

CPE #38 – Using a Business Computer Simulation to Enhance, Enrich and Expand the Teaching Management Accounting (*Accounting – Basic*)

An 18-month successful experiment to use a business simulation to supplement/teach Management Accounting at the Undergraduate and MBA level is described. During this time teaching evaluations and learning rose while students indicated increased understanding of the business problems in management accounting. **Presenters: Esperanza Huerta, University of Texas at El Paso; Kathy Otero, University of Texas at El Paso and Stephan Salter, University of Texas at El Paso**

1:00 PM – 4:00 PM

CPE #39 – Using Real-World Corporate Cases in Teaching Financial Accounting and Financial Statement Analysis (*Accounting – Basic*)

The workshop will cover the use of cases, based on annual reports of real-world companies, in teaching Introductory and Intermediate Accounting and Financial Statement Analysis (FSA). Each participant will receive copies of three cases and their solutions and a CD containing an elaborate but adaptable student guide for an FSA project.

Presenter: Mostafa Maksy, Northeastern Illinois University

1:00 PM – 4:00 PM

CPE #40 – Regulatory and Standard-Setting Update – Views from the SEC (*Accounting – Basic*)

This annual workshop provides participants with the latest updates on regulatory and standard-setting issues. The objective is to provide participants with access to top-level individuals in the regulatory and standard-setting communities that they would otherwise not have access to. **Presenters: Paul Beswick, U.S. Securities and Exchange Commission; David Blazzkowsky, U.S. Securities and Exchange Commission; Julie A. Erhardt, U.S. Securities and Exchange Commission; and James L. Kroeker, U.S. Securities and Exchange Comm.**

Note: CPE fields of study and level are italicized. Half-day CPE session fees are \$90 each and full-day session fees are \$180.

1:00 PM – 4:00 PM

CPE #41 – Hot Topics in Environmental Accounting (*Social Environment of Business – Update*)

This session explores three “hot” topics in environmental accounting, namely: (1) the ‘carbon’ agenda and its implications for accounting, (2) new business models for environmental sustainability and (3) the environmental performance - reporting gap. Both North American and European experts will be presenting. **Presenters: Nick Barter, University of St. Andrews; Jan Bebbington, University of St. Andrews; Charles Cho, Concordia University; Jesse Dillard, Portland State University; Carlos Larrinaga-Gonzales, University of Burgos; and Jeffrey Unerman, Royal Holloway, University of London**

1:00 PM – 4:00 PM

CPE #42 – Writing and Using Instruction Cases

(*Accounting [Government] – Intermediate*)

The proposed combined teaching and research CPE session will focus on case writing, case analysis and case teaching, through presentations and panels in each area. **Presenters: TBD**

1:00 PM – 4:30 PM

CPE #43 – Semantic Modeling of Accounting Phenomena (SMAP): Part B, Teaching (*Computer Science – Basic*)

This workshop will provide a forum for researchers and educators interested in semantic modeling of accounting phenomena, as illustrated by the REA (resources, events and agents) paradigm. This part of SMAP will focus on research presentations and discussions in the area.

Presenter: Julie Smith David, Arizona State University

1:00 PM – 4:30 PM

CPE #44 – FASB/IASB Update – Part 2 (*Accounting – Basic*)

Part 2 is a joint FASB/IASB workshop to update participants on the current status of major projects on the two boards’ agendas. Among the topics likely to be included are Business Combinations, Financial Instruments, Revenue, and recent SEC actions. **Presenters: Mary E. Barth, International Accounting Standards Board and Thomas J. Linsmeier, Financial Accounting Standards Board**

1:00 PM – 4:30 PM

CPE #45 – An Overview of Securitization, Its Importance to the Economy and the Accounting Issues that Surround It

(*Accounting – Basic*)

By 2008, almost 60% of all home mortgages and over 25% of other consumer credit originated in the United States was securitized, and its challenges are directly responsible for the sharp credit contraction we are observing. This seminar will provide an overview of this market, its structures and key financial reporting issues. **Presenter: Stephen Young, Citi**

1:00 PM – 4:30 PM

CPE #46 – Revenue Recognition: New Direction for Education & Practice (*Accounting – Update*)

Exploration and discussion of the future of Revenue Recognition for companies in an IFRS world. Emphasis is on how the NEW standard will change existing accounting guidance. **Presenter: Frank Beil, University of Minnesota**

1:00 PM – 4:30 PM

CPE #47 – Building a Foundation for Global Ethics (in lieu of Ethics at a Tipping Point) (*Behavioral Ethics – Basic*)

The objective of the workshop is to provide structured approaches for the recognition and resolution of ethical dilemmas. Global aspects of ethics in a business context will be explored through the collegial sharing of information about quality resources and experiences for a better integration of ethics in accounting courses. **Presenter: Susan Sadowski, University of Maryland University College**

1:00 PM – 4:30 PM

CPE #48 – Using Classroom Assessment Techniques to Enhance Active Learning

(*Specialized Knowledge and Applications – Basic*)

Can Classroom Assessment Techniques (CATs) be used to enhance active learning? This session supports the topic of the 2008 TLC breakfast speech on CATs. In addition, you will learn how a course portfolio can be used to support classroom assessment. Reflection and the use of CATs help students become actively involved in the learning process.

Presenter: Marsha Huber, Otterbein College

1:00 PM – 5:00 PM

CPE #49 – Designing and Implementing Efficient and Effective Ethical Development Assignments

(*Behavioral Ethics – Intermediate*)

The workshop will employ the very active learning tools research indicates contribute the most to improving ethical sensitivity and improving ethical reasoning in students: collaborative and discovery learning, oral and written argument, as well as service learning and vicarious emotional experiences. **Presenters: Roselyn E. Morris, Texas State and Wallace Wood, Cincinnati**

1:00 PM – 5:00 PM

CPE #50 – Islamic Financial Services and their Potential Uses for Accounting Pedagogy (*Finance – Basic*)

This workshop provides an overview of Islamic finance. It seeks to show how concepts underlying it, such as shared risks and shared returns, can serve as a resource for teaching ethics and accountability in accounting courses. **Presenter: Athar Murtuza, Seton Hall University**

1:00 PM – 5:00 PM

CPE #51 – So You Wish to Be an Expert Witness

(*Accounting – Basic*)

This workshop enables professors or practitioners to add value to their outside activities through an understanding of the litigation needs of lawyers. A person teaching tax, fraud examination, fraud auditing, or forensic accounting could benefit from this seminar. Litigation services are a major part of forensic accounting. **Presenter: Donald Crumbley, Louisiana State University**

Note: CPE fields of study and level are italicized. Half-day CPE session fees are \$90 each and full-day session fees are \$180.

1:00 PM – 5:00 PM

CPE #52 – Techie Teaching Tips: Beyond PowerPoint

(*Specialized Knowledge and Applications – Basic*)

This session will demonstrate the creation of multimedia accounting content using various software tools in support of accounting instruction.

Presenter: Richard Campbell, University of Rio Grande

1:00 PM – 5:00 PM

CPE #53 – Share Your Classroom Experiences: Publish in Accounting Education

(*Specialized Knowledge and Applications – Basic*)

This workshop provides educators interested in publishing teaching-related scholarship with practical and constructive suggestions for navigating the editorial process. This session increases the likelihood of publication success by addressing five of the most common pitfalls found in teaching-related manuscript submissions. **Presenters: Anthony Catanach, Jr., Villanova University and Bill N. Schwartz, Stevens Institute of Technology**

1:00 PM – 5:00 PM

CPE #54 – Incorporating International Financial Reporting Standards (IFRS) in Intermediate Financial Accounting – How to Proceed (*Accounting – Intermediate*)

The need to incorporate IFRS in intermediate accounting is here. This session will discuss sources of information on the IFRS and teaching materials including exercises, problems, cases, and test bank that may be used to educate our students on this New World Accounting. **Presenters: John Brozovsky, Virginia Tech; Jennifer Edmonds, Virginia Tech; Rebecca Fay, Virginia Tech; and Patty Lobingier, Virginia Tech**

1:00 PM – 5:00 PM

CPE #55 – Advanced Fink: Developing Rich and Innovative Learning Experiences Using Fink's Paradigm of Significant Learning

(*Specialized Knowledge and Applications – Intermediate*)

You will learn how to improve student learning beyond a basic application of the learning-centered approach. You will have knowledge and tools to complete the holistic learning experience for students by helping them integrate course topics with other factors, grow as humans, develop professional values and motivate them to life-long learning.

Presenter: David Albrecht, Bowling Green State University ■

Luncheon Exchange Coupon

New this year, due to limited seating for the Tuesday and Wednesday lunches, tickets for these two events will be distributed based on availability. Your registration packet will contain a luncheon exchange coupon that you may redeem at the on-site ticket counter for one Tuesday or Wednesday luncheon ticket. Tickets will be exchanged on a first-come, first-served basis. Guest tickets will also be available for purchase at the on-site ticket counter.

Need other ideas for lunch or dinner, check out our website at <http://aaahq.org/AM2009/discover3.cfm>. ■

Meeting Dates

Annual Meeting: August 1-5
Conference on Teaching and Learning in Accounting (CTLA): August 1-2

Hilton New York

1335 Avenue of the Americas
New York, NY 10019 USA
Toll-Free: 1-800-445-8667
Telephone: 1-212-586-7000
Fax: 1-212-315-1374

Group Rate: Single/Double: \$209

Sheraton New York

811 7th Avenue
New York, NY 10019 USA
Toll-Free: 1-800-223-6550
Telephone: 1-212-581-1000
Fax: 1-212-262-4410

Group Rate: Single/Double: \$239

Special Rates

To receive the special conference rate at either hotel be sure to make your reservations by **June 22, 2009** and identify yourself as attending the *American Accounting Association Annual Meeting*. Online reservations may be made from <http://aaahq.org/AM2009/hotel.cfm>. NOTE: One night deposit will be required in order to secure your reservation at either hotel. If reservation is made by credit card, your account will be charged at the time of reservation.

Meeting Attendees with Limited Mobility

If you anticipate having limited mobility during your participation in the AAA Annual Meeting in New York, it is very important that you notify the hotel when you make your reservations, and when you check into the hotel. Should there be an emergency that would require evacuation, hotel staff need to know that you would require assistance. This includes temporary mobility issues that might unexpectedly slow you down like an injury, crutches, etc. Please request instructions directly from the hotel about how to proceed in case of an emergency.

Americans with Disabilities Act

It is the intention of the American Accounting Association to comply fully with the Americans with Disabilities Act (ADA). Members planning to attend this meeting who have special needs, as covered by the ADA, are requested to notify Debbie Gardner at the American Accounting Association, debbie@aaahq.org or (941) 556-4101, to facilitate identification and accommodation of these needs by the Association.

Special Food Requirements

Members attending the Annual Meeting in New York who require vegetarian meals must so indicate on the registration form. Information regarding entrees at the luncheons will be available at the AAA registration desk at the headquarters hotel. ■

Career Connection At the 2009 Annual Meeting

Supporting Accounting Program Communities Through our New State-of-the-Art Job Board

NEW this year is the opportunity as an employer to post your job opening through our Career Center. The Center will cater to your recruiting needs. As a job seeker you will have the opportunity to post your resume and all of your contact information is kept anonymous. Watch for announcements on the Annual Meeting website for this exciting new opportunity

The American Accounting Association's Career Connection at the 2009 Annual Meeting will be located in the Hilton New York Hotel. This is the place applicants seeking positions and organizations seeking faculty and other academic staff can make connections.

The Career Connection Offers

• Annual Meeting Career Fair!

This is an opportunity to network, share materials, and highlight or learn about organizations recruiting, or planning to recruit in the near future. Held on Sunday from 4:00-7:00pm at the Hilton New York Hotel in the West Promenade on the third floor.

• Interview Tables

Organizations will have the option to reserve a table in the Career Connection, where interviews may be conducted. Shortly after reserving your interview table you will receive an email with your table number allowing you to schedule interviews in advance. Space is limited.

• AAA Complete Package

We are pleased to offer the complete package including the Initial Position Announcement, Interview Table (Sunday, Monday, Tuesday and Wednesday) and the Career Fair.

Watch for the exciting launch of our Career Connection on our Annual Meeting website at <http://aaahq.org/AM2009/career.cfm>. ■

Membership Dues for 2009-2010

New this year, the registration fee for **all** Annual Meeting attendees, including students, includes membership dues for the 2009-2010 member year.

Can't attend the Annual Meeting in New York? Dues renewal notices will be mailed to members in the fall or you may renew your AAA membership or join AAA now online at <http://AAAhq.org>. ■

Requests for Meeting Space, Social and Alumni Functions

Meeting space may be reserved for events held during the 2009 AAA Annual Meeting in New York, New York. Limited space is available Sunday through Wednesday, August 2–5. Alumni events and other functions may be scheduled during the following times (space permitting):

Sunday, August 2

Breakfast, Lunch, and Evening functions

Monday, August 3

Breakfast, Lunch, and Evening functions

Tuesday, August 4

Breakfast and Evening functions

Wednesday, August 5

Breakfast functions

Menu selection will be made directly with the Hotel Catering Department and the hotel will bill each group directly. Requests for space can be made by contacting Debbie Gardner at the American Accounting Association, debbie@aaahq.org or (941) 556-4101.

Please provide the time period during which you wish to hold your meeting/function (date, time, and length), the name of the meeting/function, the estimated attendance, and the name, address, telephone, and email address of the contact person. The American Accounting Association will then assign a room, if available, for the meeting/function and notify the Hotel Catering Department if applicable. **NOTE: Room assignments for requested space begins late May 2009.** ■

Membership Dues

- **New this year, the registration fee includes membership dues in the American Accounting Association for September 2009 – August 2010 for all members, including students.**
- Membership dues include online access to one, two, or three Association journal(s), *The Accounting Review*, *Accounting Horizons*, or *Issues in Accounting Education*, depending on the level of membership selected.
- Hard copies of the AAA journal(s) full members subscribe to are available for an additional \$50.
- Access to the AAACommons, our innovative resource, networking, and peer review platform.
- Members have the opportunity to choose from among 16 join special interest Sections. ■

2009 Annual Meeting Career Fair “A Networking Path To Your Future”

We are pleased to continue the American Accounting Association Career Fair. The career fair will take place on Sunday, August 2nd from 4:00 to 7:00 pm at the Hilton New York Hotel in the West Promenade on the third floor.

Job Seekers

This may be a small part of your entire job search process, but it can be a successful part!

- Your resume will be posted on our State-of-the-Art Career Center.
- Best opportunity to make connections face to face with recruiters
- Network and meet people
- Hand out resumes
- Schedule a follow-up interview during the Annual Meeting



Academic Recruiters

- An opportunity to meet job seekers in a professional, large-format event.
- We will provide a 4' x 8' cork display board that will accommodate posters.
- A table for handouts and a chair.
- All for the low cost of \$150.00!

This event will be promoted, not only to job seekers already signed up with the Career Center, but also to all Annual Meeting registrants. Watch for the exciting **launch of our Career Connection on the Annual Meeting website at <http://aaahq.org/AM2009/career.cfm>.** ■



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Registration Information

Annual Meeting Registration Fee Includes:

- Name Badge
- Exhibit Hall Admission
- Career Fair Admission
- Program and Proceedings Book
- Quick Reference Card
- List of Registrants
- Admission to plenaries, panels, and research sessions
- One Luncheon Exchange Coupon (see below)
- Sunday Evening Early Bird Reception
- Monday Evening Welcome Reception
- Refreshment Breaks
- Cyber Café Admission

Luncheon Exchange Coupon

Due to limited seating for the Tuesday and Wednesday lunches, tickets for these two events will be distributed based on availability. Your registration packet will contain a luncheon exchange coupon that you may redeem at the on-site ticket counter for one Tuesday or Wednesday luncheon ticket. Tickets will be exchanged on a first-come, first-served basis.

Guest Registration

A \$60 guest registration fee is required for guests 12 and older. Accounting faculty and students are NOT eligible to register as guests. Paid guests must be listed on the registration form.

Guest Registration Fee Includes:

- Name Badge (required for admission to events and activities)
- Exhibit Hall Admission
- Career Fair Admission
- Sunday Evening Early Bird Reception
- Monday Evening Welcome Reception
- Refreshment Breaks
- Cyber Café Admission

The guest badge does NOT include admission to the Placement Center, plenaries, panel sessions, research sessions, or CPEs.

Registration Deadline — June 22, 2009

- Registrations received after June 22 will incur a \$50 late fee.
- After July 20, there will be a \$100 late fee.
- Pre-registration closes at midnight EDT on July 20. On-site registration will be available at the Hilton New York Hotel starting August 1. All registrations received after July 20 will incur a \$100 late fee.

Register Online to Save!

- Register online to take advantage of a \$30 discount on the meeting registration fee.
- You can register online at the AAA website (<http://aaahq.org/AM2009/registration.htm>) until 4:00 PM EDT July 20, 2009 by using your Visa or MasterCard.

Register by Mail or Fax

- Download and print your registration form at <http://aaahq.org/AM2009/registration.htm>.
- If you pay by credit card (VISA or MasterCard only), you may fax your registration form to (941) 923-4093 until midnight EDT July 20, 2009.
- Make checks payable to the American Accounting Association and mail your registration form to: American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233-2399
- If you mail or fax a registration form to AAA that was previously submitted, please indicate so on the form.

On-Site Registrations

- On-site registration will include a \$100 late fee and will be available starting August 1 at the AAA Registration Desk in the Hilton New York Hotel.

Registration Changes

- All registration inquiries and change requests should be directed to AAA headquarters at Office@aaahq.org or (941) 921-7747, ext. 0.

Cancellation Policy

- All cancellations must be received in writing at AAA in order to be processed.
- Cancellation requests received after June 22 will incur a \$50 cancellation charge.
- No refunds will be available for cancellations after July 20, or for no-shows.

Registration Fees & Forms

Looking for your Annual Meeting registration form? **New this year**, the registration forms will be posted online at <http://aaahq.org/AM2009/registration.htm>.

- Register online to take advantage of a \$30 discount on the meeting registration fee.
- Mail your registration form with payment to AAA.
- Fax your registration form with a credit card number to AAA.

Registration Fees (including membership dues) start at:

Full Member: \$560
Student Member: \$225
Emeritus Member: \$405
Life Member: \$380

Can't print the registration form? Please call our office at 941-921-7747, ext. 0 or send an email to office@aaahq.org to request a copy of the registration form. ■

Meeting at a Glance*

Saturday, August 1, 2009

7:00 am – 8:00 am	CPE Workshop Registration
8:00 am – 5:00 pm	Continuing Professional Education Courses
12:00 pm – 1:00 pm	CPE Workshop Registration
3:30 pm – 7:30 pm	Early Registration

Sunday, August 2, 2009

7:00 am – 7:00 pm	Registration
8:00 am – 5:00 pm	Continuing Professional Education Courses
12:00 pm – 1:00 pm	Accounting Exemplar Award Luncheon (ticket required) (This luncheon is included with CPE19.)
10:00 am – 3:00pm	Career Connection
3:00 pm – 7:00 pm	Exhibits
4:00 pm - 7:00 pm	Career Fair
5:30 pm – 7:00 pm	Early Bird Reception/ Dinner On Your Own

Monday, August 3, 2009

6:45 am – 8:15 am	Section Breakfasts with Business Meeting (TLC; ticket required for breakfast)
7:00 am – 5:00 pm	Registration
7:30 am – 12:15 pm	Exhibits
8:00 am – 6:00 pm	Career Connection
8:30 am – 9:45 am	Opening Plenary Session Speaker: David Walker
9:45 am – 11:00 am	Effective Learning Strategies Forum Research Interaction Forum Session
10:15 am – 11:45 am	Concurrent Sessions Section Business Meetings (ATA, FARS, GNP)
12:00 pm – 1:45 pm	Section Luncheons (ATA, AUD, FARS, GNP, IAS; ticket required for lunch) Section Luncheons with Business Meetings (MAS, TYC; ticket required for lunch)
1:45 pm – 5:00 pm	Exhibits
2:00 pm – 3:30 pm	Concurrent Sessions Section Business Meetings (SET, IAS)
3:00 pm – 4:30 pm	Research Forum Session

4:00 pm – 5:30 pm	Concurrent Sessions Section Business Meetings (PIAS)
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6:00 pm – 7:30 pm	Welcome Reception/ Dinner On Your Own
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Tuesday, August 4, 2009

6:45 am – 8:15 am	Section Breakfasts with Business Meetings (DIV, GI&WLB, IS; ticket required for breakfast)
7:30 am – 12:15 pm	Exhibits
8:00 am – 6:00 pm	Career Connection
8:00 am – 5:00 pm	Registration
8:30 am – 9:45 am	Tuesday Plenary Session Speaker: Sir David Tweedie
9:45 am – 11:00 am	Emerging and Innovative Research Projects Session Research Interaction Forum Session
10:15 am – 11:45 am	Concurrent Sessions New Scholars Concurrent Session
12:00 pm – 1:45 pm	Luncheon (ticket required) Speaker: John Christensen, <i>Presidential Scholar</i>
1:45 pm – 5:00 pm	Exhibits
2:00 pm – 3:30 pm	Concurrent Sessions
3:00 pm – 4:30 pm	Effective Learning Strategies Session Research Interaction Forum Session
4:00 pm – 5:30 pm	AAA Business Meeting Concurrent Sessions

Wednesday, August 5, 2009

7:30 am – 11:00 am	Exhibits
8:00 am – 11:00 am	Career Connection
8:00 am – 3:00 pm	Registration
8:30 am – 9:45 am	Wednesday Plenary Session Speaker: TBA
9:45 am – 11:00 am	Effective Learning Strategies Session Research Interaction Forum Session
10:15 am – 11:45 am	Concurrent Sessions
12:00 pm – 1:45 pm	Luncheon (ticket required) Speaker: Nancy Bagranoff, President-Elect, AAA
2:00 pm – 3:30 pm	Concurrent Sessions
4:00 pm – 5:30 pm	Concurrent Sessions
5:30 pm - 6:00 pm	Refreshments and Raffle Drawing

* Schedule Subject to Change

Accounting at a Tipping Point



American Accounting Association

5717 Bessie Drive

Sarasota, FL 34233-2399

Phone: (941) 921-7747 • Fax: (941) 923-4093

Email: Office@AAAhq.org

<http://AAAhq.org>

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New this Year!

Looking for your Annual Meeting Registration Form?

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Can't print the registration form? Please call our office at 941-921-7747, ext 0 or send an email to office@aaahq.org to request a copy of the registration form. ■

Log onto <http://AAAhq.org> for more information