

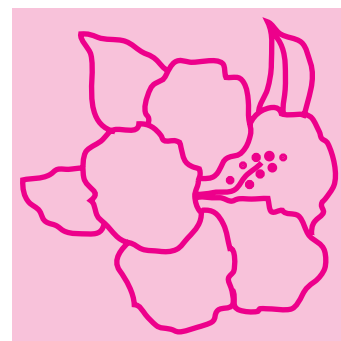
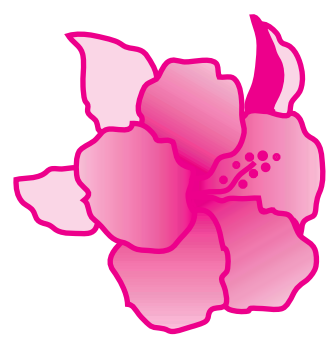
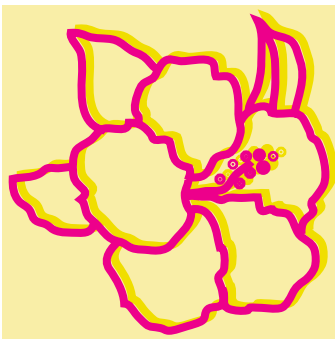
ACCOUNTING EDUCATION NEWS

<http://AAA-edu.org>

Co-Editors: G. Peter Wilson and Tracey E. Sutherland

Volume 31, Issue No. 2 ■ Annual Meeting 2003

Honolulu, Hawaii



INVITATION AND HIGHLIGHTS

American Accounting Association

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Hawaii

For information about restaurants, things to do, and sights to see while in Hawaii, click the link from the “2003 Annual Meeting Information” button on our home page at <http://AAA-edu.org>.

Hawaii, the “Aloha State,” includes six populated islands: Kauai, Maui, Molokai, Lanai, the big Island of Hawaii, and Oahu. Lush tropical vegetation, pounding surf, fabulous beaches and Polynesian culture all contribute to the allure of Hawaii. Most of the population resides in or near Honolulu, on the island of Oahu, offering a multitude of shopping, dining and site-seeing options as well as many of the attractions for which Hawaii is so well known.

Museums and cultural centers abound. Choose from natural and cultural history, tropical botanical gardens, old-time plantations, and Hawaiian art and artifacts. Don't miss the **Polynesian Cultural Center** where you can experience an evening luau and show complete with hula dancers and firewalkers.

Hanauma Bay Nature and Beach Park – This park draws thousands of visitors daily because of its soft white sand and world-famous Hanauma Bay snorkeling—just the place to “capture” the fish with an underwater camera.

USS Arizona and Bowfin Memorial – After a presentation and video in the visitor center, a launch transports you out into Pearl Harbor to the actual memorial anchored over the undisturbed sunken ship. Right next to the visitor center is the USS Bowfin, where you can climb aboard one of only 15 World War II submarines left in existence.

Learn all you want to know about pineapples at the **Dole Plantation and Maze** as you wander through the maze (with a map, of course) and then experience pineapple taffy, pineapple-snow-covered macadamia nuts or a famous DoleWhip—the fluffy frozen pineapple treat.

Waikiki Aquarium – Exhibits here highlight the marine life of Hawaii and the tropical West and South Pacific. See what's in the water around you as you view living reefs, sharks, sea jellies, and the endangered monk seals.

The place for bargain hunting is **Chinatown** as you negotiate your best price for jewelry, clothing, toys and fruits, and then shop for those tropical flowers and leis. And don't forget to try some authentic ethnic foods—from seafood to noodles to tapioca you drink through a straw!



A Meeting in Paradise

Invitation

Inviting colleagues to attend an annual meeting in Hawaii during a major economic downturn when education budgets are being severely cut and there is rampant uncertainty about terrorism is easy. You are cordially invited to the 2003 Annual Meeting in Honolulu, Hawaii, August 3–6.

By contrast, convincing you to register, come to Hawaii, and attend the sessions rather than the beaches has kept many of us awake nights for the past 18 months. The challenge was to plan a program that would more than compensate for the incremental costs that many of us and our universities will bear. My principal objective here is to persuade you that we have met this test. Thanks to a dedicated staff in Sarasota, generous sponsors, and numerous volunteers, regardless of your interests in teaching, research, and professional development, you will find outstanding plenary, concurrent, and CPE sessions that will energize your scholarship.

With help from the AAA Annual Meeting Program Advisory Committee that he chairs, Dan Dhaliwal, the 2003 Annual Meeting Program Chair from The University of Arizona, is planning approximately 110 concurrent sessions, including three that are by invitation on governance, valuation, and international standard setting. We received 862 submissions and 24 special-session proposals, the largest number in at least five years. Considering the plethora of fertile research issues that have emerged recently, the large number of submissions, and the broad representation of the Program Advisory Committee, I am confident that Dan Dhaliwal will organize a diverse portfolio of stimulating concurrent sessions.

The AAA Professionalism and Ethics Committee, chaired by Steve Zeff, Rice University, selected Arthur Wyatt to be the plenary speaker on Monday, August 4. Mr. Wyatt is a fitting choice for the Professionalism and Ethics Committee: he is a paragon of professionalism with over 40 years of experience as a professor, practicing accountant, and standard setter. Among his many accomplishments, Arthur Wyatt has been President of the American Accounting Association, a partner at Arthur Andersen, a director on several corporate boards and audit committees, and a member of the Accounting Standards Executive Committee of the AICPA, the Financial Accounting Standards Board, and the International Accounting Standards Committee. A follow-up panel will be chaired by Steve Zeff and feature Arthur Wyatt, Lynn Turner, Colorado State University (former SEC chief accountant), Jerry Sullivan, Executive Director of the Transition Oversight Staff (former chairman of the Auditing Standards Board), and Jim Gaa, University of Alberta (former member of the Canadian delegation to the IASC).

The Research Advisory Committee, chaired by Zoe-Vonna Palmrose, AAA Vice President–Research from the University of Southern California, selected Joel Demski, University of Florida, to give this year's Presidential Lecture, "Endogenous Expectations," on Tuesday, August 5. Joel Demski is an amazingly provocative speaker and one of the crown jewels of the AAA. Collectively he, his doctoral students, and their students have profoundly influenced the way many of us and our students conceptualize accounting issues. When Joel Demski speaks we are reminded that critical thinking is seldom comfortable and I expect him to challenge some of our treasured beliefs in Hawaii with another tour de force.

Judy Tsui, AAA Vice President–International from Hong Kong Polytechnic University, selected Tang Yunwei to be the plenary speaker on Wednesday, August 6. As the Managing Partner for Ernst & Young Da Hua and former President of Shanghai University of Finance and Economics, Professor Tang has a profound understanding of the changes that have occurred in Chinese accounting and education during the past 15 years. I look forward to hearing his insights about current accounting issues in the fastest growing economy in the world. A follow-up panel will be chaired by Judy Tsui and feature Ferdinand Gul, City University of Hong Kong and a representative from the Chinese Securities Regulatory Commission.



G. Peter Wilson

(continued on page 4)

Invitation

continued from page 3

Ernst & Young and PricewaterhouseCoopers will sponsor Marva Collins as the luncheon speaker for Tuesday, August 5. Ms. Collins has been my favorite teaching role model for the past 15 years, and countless others share my assessment. Among her many accomplishments, she has been profiled in *Time* and *Newsweek*, appeared on *60 Minutes* and *Good Morning America*, received 42 honorary doctorates, declined the opportunity to become U.S. Secretary of Education, been selected by Beverly Sills, Barbara Walters, and Nancy Kissinger as one of the Legendary Women of the World, and trained Fortune 500 companies and over 100,000 teachers, principals, and administrators in her teaching methodology. By teaching a remarkably challenging curriculum to “unteachable” inner-city problem children and others whom society had largely written off, Ms. Collins has raised the teaching bar for everyone. For those of us who have a passion for teaching, the opportunity to learn from this grand master is reason enough to attend the Annual Meeting. Kevin Stocks, AAA Vice President—Education, will chair a follow-up panel focusing on ways to motivate students and raise expectations.

Bill Felix, AAA 2003–2004 President from The University of Arizona, will speak at the luncheon on Wednesday, August 6. To set the stage for his Presidency, he will discuss the state of the AAA and share some observations on the profession.

There are two additional noteworthy events. First, Judy Tsui is planning an International Accounting Forum featuring Ferdinand Gul covering Asia, especially Hong Kong and China, and two yet-to-be-confirmed speakers from Europe and Australia. Second, Susan Crosson, Santa Fe Community College, is coordinating an Effective Learning Strategies Forum Poster Session showcasing ideas, research, strategies, and education innovations that support learning in accounting programs. This peer-reviewed session will provide an intimate forum for exchange in an informal, free-flowing session where faculty are available for a specified 60- to 90-minute period to discuss their work with circulating participants.

The stage is set for a highly productive Annual Meeting. However, this is to be a meeting, not a show, and its success will depend greatly on the extent to which we show up and contribute to the scholarly ambiance. Thus, to capitalize on this opportunity, as many of us as possible need to attend the meeting and, in Tiger Woods’ words, “we need to bring our A-games”—offer insightful comments and pose critical questions during the sessions, exchange ideas with colleagues during the breaks and social events, and otherwise seek ways to enhance ourselves and our profession. Arguably, there has never been a more important time to come together and share our collective wisdom about the challenges facing the profession and the consequences for research and education.

In deciding whether to attend the Annual Meeting, here are some additional points to consider:

- For members in Hawaii or countries along the Pacific Rim, the cost to attend the Annual Meeting will be lower than in prior years and hopefully you will agree that we have created a program with broad appeal.
- Relative to prior years, most members from the mainland U.S. will incur approximately \$200–\$600 in additional airfare per person to fly to Honolulu and \$50 per night of additional hotel charges. Thus, U.S. mainland members who plan to come by themselves purely for business purposes should expect \$400–\$800 of additional costs. I recognize that this is a significant expenditure for all of us and one that a few universities and AAA members simply cannot afford. Still, those who can afford the trip will enjoy a stimulating program that will more than compensate for these additional costs. Also, as in past years, the meeting will be highly subsidized by sponsors and, more significantly, by the valuable time of hundreds of volunteer organizers, committees, presenters, reviewers, discussants, and others. Indeed, purely from a professional development perspective, considering the value of these subsidies, the superb quality of the program, and the opportunities to network with colleagues from around the world, the Annual Meeting is a solid investment opportunity.
- Members who plan to combine their summer vacations with the Annual Meeting can bring their family and/or friends to one of the most beautiful places in the world. Hawaii has fabulous beaches, breathtaking scenery, fascinating historical sites and cultural activities, countless outdoor sports and adventure opportunities, and exquisite dining and entertainment. This is a chance to create a memorable vacation experience that you and your loved ones will recount for years.

Hopefully, I have met my objective and persuaded you that the benefits of attending the Annual Meeting far exceed the costs. I look forward to seeing you in Hawaii.

Aloha,

G. Peter Wilson

President, American Accounting Association

Meeting at-a-Glance

Opportunities to attend plenaries, concurrent and CPE sessions, and time to socialize and network with peers

SATURDAY, AUGUST 2

7:00 AM – 8:00 AM	Saturday CPE Workshop Registration
8:00 AM – 5:00 PM	Continuing Professional Education Programs
12:00 NOON – 1:00 PM	Saturday CPE Workshop Registration
4:00 PM – 8:00 PM	Registration

SUNDAY, AUGUST 3

7:00 AM – 7:00 PM	Registration
8:00 AM – 5:00 PM	Continuing Professional Education Programs
5:30 PM – 7:00 PM	Early Bird Reception

MONDAY, AUGUST 4

6:45 AM – 8:15 AM	Section Business Meetings and Breakfasts
7:00 AM – 5:00 PM	Registration
8:30 AM – 9:45 AM	Opening Plenary Session Speaker: Arthur R. Wyatt University of Illinois at Urbana- Champaign Outstanding Accounting Educator Award
9:45 AM – 10:15 AM	Coffee Break
10:15 AM – 11:45 AM	Concurrent Sessions* Section Business Meetings
12:00 NOON – 1:45 PM	Section Luncheons and Business Meetings
2:00 PM – 3:30 PM	Concurrent Sessions* Section Business Meetings
3:30 PM – 4:00 PM	Coffee Break
4:00 PM – 5:30 PM	Concurrent Sessions* Section Business Meetings
6:30 PM – 8:30 PM	Welcome Reception

TUESDAY, AUGUST 5

6:45 AM – 8:15 AM	Section Business Meetings and Breakfasts
8:00 AM – 5:00 PM	Registration

**To avoid a late fee,
register on or before June 23.**

TUESDAY, AUGUST 5 continued

8:30 AM – 9:45 AM	Plenary Session Speaker: Joel S. Demski University of Florida Notable Contributions to Accounting Literature
9:45 AM – 10:15 AM	Coffee Break
10:15 AM – 11:45 AM	Concurrent Sessions*
12:00 NOON – 1:45 PM	Luncheon Speaker: Marva Collins Inspiring Educator Competitive Manuscript Award
2:00 PM – 3:30 PM	Concurrent Sessions* Section Business Meetings
3:30 PM – 4:00 PM	Coffee Break
4:00 PM – 5:30 PM	Concurrent Sessions* Section Business Meetings
5:45 PM – 6:45 PM	AAA Business Meeting
7:00 PM – 9:00 PM	Reception

WEDNESDAY, AUGUST 6

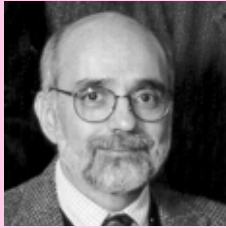
8:00 AM – 2:00 PM	Registration
8:30 AM – 9:45 AM	Plenary Session Speakers: Tang Yunwei Ernst & Young Dahua Certified Public Accountants Co., Ltd. Wildman Medal Award
9:45 AM – 10:15 AM	Coffee Break
10:15 AM – 11:45 AM	Forum Papers Concurrent Sessions*
12:00 NOON – 1:45 PM	Luncheon Speaker: William L. Felix, Jr. President-Elect, American Accounting Association Innovation in Accounting Education Award
2:00 PM – 3:30 PM	Forum Papers Concurrent Sessions*
3:30 PM – 4:00 PM	Coffee Break
4:00 PM – 5:30 PM	Concurrent Sessions*

*See <http://AAA-edu.org> for additional details.

Highlights



Arthur R. Wyatt



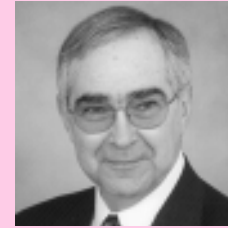
Joel S. Demski



Marva Collins



Tang Yunwei



William L. Felix, Jr.

Plenary Sessions, Luncheons, Receptions, and Awards

Plenary sessions of the American Accounting Association's Annual Meeting will be held from 8:30 to 9:45 am on Monday, Tuesday, and Wednesday, August 4–6, 2003. On Monday the plenary will feature the **Outstanding Accounting Educator Award**, Tuesday's plenary features the **Notable Contributions to Accounting Literature Award**, and on Wednesday the **Wildman Medal Award** will be presented. **The Competitive Manuscript Award** will be presented at the Tuesday luncheon and the **Innovation in Accounting Education Award** will be presented at the luncheon on Wednesday.

In addition to the presentation of those prestigious awards, this year the plenary sessions and luncheons showcase a very impressive group of speakers from both the accounting and education worlds.

On Sunday night, August 3, the Exhibit Hall is the place to gather for the informal Early Bird Reception and a chance to check out the exhibits and look for old friends. Monday night, August 4, is the Welcome Reception that includes beverages, food and opportunities for networking. The final reception this year will be the themed reception on Tuesday night, August 5, traditionally featuring beverages in addition to food and ambiance fitting the meeting location.

Monday, August 4

Arthur R. Wyatt, the **Monday plenary** speaker, was born in Aurora, Illinois, and graduated with high honors from the University of Illinois, where he later received his M.S. and Ph.D. degrees and taught accountancy for fifteen years. In 1966, Arthur Wyatt joined the international public accounting firm of Arthur Andersen & Co. and subsequently became Managing Director—Accounting Principles and Chairman of the firm's United States Committee on Professional Standards. Mr. Wyatt served as Chairman of the Accounting Standards Executive Committee of the AICPA from 1977–1979, and was a member of the Financial

Accounting Standards Board Advisory Council from 1978–1982 and of the AICPA Board of Directors from 1980–1984. He has been a member of the Financial Accounting Standards Board, vice president of the AICPA, and vice president and president of the American Accounting Association (1991–1992). In 1993 Arthur Wyatt rejoined the accountancy faculty at the University of Illinois and teaches at that institution in the fall semesters.

Tuesday, August 5

Tuesday's plenary will feature **Joel S. Demski**, the immediate past President of the American Accounting Association speaking about "Endogenous Expectations." Joel Demski is the Frederick E. Fisher Eminent Scholar in Accounting at the University of Florida's Fisher School of Accounting and his articles have appeared in such journals as *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Accounting, Organizations and Society*, and *Contemporary Accounting Research*. He is also the author or co-author of several books. Professor Demski received B.S.E. and M.B.A. degrees from the University of Michigan and his Ph.D. from the University of Chicago. He was awarded the AAA Outstanding Educator Award in 1986 and is also the recipient of Outstanding Contributions to Accounting Literature Awards, the AAA Competitive Manuscript Award, and the Notable Contribution to Management Accounting Literature Award.

Marva Nettles Collins, the **Tuesday luncheon** speaker, grew up in Atmore, Alabama at a time when segregation was the rule. Her father, a successful businessman, instilled in her an awareness of the family's historical excellence and helped develop in her a strong desire for learning, achievement, and independence. After graduating from Clark College in Atlanta, Georgia, Ms. Collins taught school in Alabama for two years and subsequently moved to Chicago in 1959, where after 14 years of teaching in that city's troubled public school system she decided to open her own school on the second floor of her home. The outstanding results generated from that decision have been chronicled in countless newspapers, on CBS's *60 Minutes*, and in a made-for-television movie, *The Marva Collins Story*. Marva Collins believes every child is a winner until somewhere, someone teaches him or her too thoroughly that they are useless. Her vision, dedication to the education of all children, and achievements have earned her recognition from all over the world. She has received numerous awards, special citations, and over 42 honorary doctoral degrees from many universities.

**To avoid a late fee,
register on or before June 23.**



Wednesday, August 6

Wednesday's plenary speaker is **Tang Yunwei**, the Managing Partner of Ernst & Young Dahua Certified Public Accountants Co., Ltd. Currently Tang Yunwei also holds the positions of Chairman of the Shanghai Accounting Society and Director of the Chinese Institute of Certified Public Accountants. He has served as Accounting Fellow for the International Accounting Standards Committee, Professor and president of the Shanghai University of Finance and Economics, and president of the Chinese Accounting Professor's Accounting Association, in addition to authoring several accounting books and journal articles. Previous academic appointments include Distinguished Chinese scholar at the Hong Kong Polytechnic University (1998), Honorary Professor at Hong Kong University and Hong Kong City University (1997), Distinguished International Visiting Lecturer in Accounting of the AAA (1996), and the Price Waterhouse Professor of Accounting (1995). Tang Yunwei holds a Ph.D. in Accounting from the Shanghai University of Finance and Economics, and Master's and Bachelor's of Economics degrees, both from the Shanghai Institute of Finance and Economics.

Speaking at the **Wednesday luncheon** will be incoming AAA President, **William L. Felix, Jr.**, the Eller Professor of Accounting at the University of Arizona. He has served on faculties at the University of Montana and the University of Washington. His teaching has been primarily in the area of auditing at both the undergraduate and Ph.D. levels. His research is also in the area of auditing focusing on auditor decision making and the role of the internal auditor in the external audit. He has published articles in *The Accounting Review*, *The Journal of Accounting Research*, *Auditing: A Journal of Practice & Theory* and other academic journals. Professor Felix has received the American Accounting Association's Notable Contribution to Accounting Literature Award, the Outstanding Accounting Educator Award, and the Innovation in Accounting Education Award. He is a member of the American Accounting Association, the American Institute of CPAs, and the Institute of Internal Auditors. He is a past Vice President—Publications of the AAA and has served as the editor of *Auditing: A Journal of Practice & Theory*.

Name badge required for admittance to all events, including receptions, exhibit hall, and placement center for guests 16 and older.

You can attend plenary sessions, luncheons, award presentations, and select from 110 concurrent sessions, 101 forum papers, and 36 CPE sessions.

Session and Paper Topic Highlights

- **International Accounting Standard Setting**
- **Accounting Information and Firm Valuation**
- **Auditing and Corporate Governance**
- **Organizational Design and Performance Measures**
- **Firm Financial Structure and Taxes**
- **Performance of IT Investment**
- **This year's sessions will feature several "at-large" sessions. These sessions are meant to stimulate conversations across focused discipline boundaries.**

CPE Opportunities

- **Accounting for Derivatives in Financial Statements**
- **Tips and Techniques for Teaching Accounting Systems**
- **Seminar on International Accounting**
- **XML, XBRL, Knowledge Management, and Business-to-Business e-Business**
- **SEC Update**
- **Current Issues in Financial Reporting**
- **Professionalism and Ethics Symposium**
- **Strategic Responses to Risks Facing Accounting Education**
- **Best Practices for Assessing Accounting Programs**
- **Teaching Accounting Online**
- **Publishing Research in Scholarly Accounting Journals**

New for 2003

- **Effective Learning Strategies Forum Poster Sessions**
http://aaahq.org/AM2003/poster_session.cfm

CPE Sessions

for Continuing Professional Education Credits

For expanded descriptions of CPE Sessions log onto <http://AAA-edu.org> and click the Annual Meeting button.

Most of this year's CPE sessions will be held on Sunday, August 3. Seven special sessions are scheduled for Saturday, August 2. Sunday's sessions feature both full- and half-day courses covering a broad range of subjects. Lunch will be provided for individuals registering for one full-day or two half-day workshops on Sunday.

Attendance at these programs is restricted to Annual Meeting registrants. Spouses can register on a space-available basis.

SATURDAY – FULL DAY

CPE Session 1 8:00 AM – 5:00 PM **Using Technology to Distribute Course Content On and Off Campus**

Learn new ways to use technology in on-campus and distance-learning classes. Norman Nemrow, Brigham Young University (CDs—introductory accounting), David Cottrell, BYU (Microsoft® Producer videos, intermediate), Vicky Arnold, University of Connecticut, (Excel®, cost), Axel Schulz, University of Melbourne (web delivery, management accounting), Steve Sutton, University of Connecticut (chat and threaded discussions, information systems), and Amy Dunbar, University of Connecticut (web content modules, tax research). Presenters: Amy Dunbar, Vicky Arnold, and Steve Sutton, University of Connecticut; Norman Nemrow and David Cottrell, Brigham Young University; and Axel Schulz, University of Melbourne.

CPE Session 2 8:00 AM – 5:00 PM **Twelfth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing, and Tax**

Discussion of current research on information technologies in accounting, auditing, and tax. A wide range of Artificial Intelligence and Emerging Technologies topics are addressed. Sponsor: Artificial Intelligence/Emerging Technologies Section. Doctoral students registering for this workshop will not be charged.

PLEASE NOTE:

Registration Materials for Saturday CPE Workshops will be available between 7:30 AM – 8:30 AM and 12:00 NOON – 1:00 PM.

 Denotes special requirements or prerequisite.

Half-day CPE Sessions are \$65 each and full-day sessions are \$130.

SATURDAY – AFTERNOON

CPE Session 3 1:00 PM – 4:00 PM **VMRC – A Bold New Look at Measurement and Reporting**

In today's knowledge-intensive environment, the future of the accounting profession lies not only in tracking and reporting on transactions, but also in measuring and reporting an organization's value creation potential. VMRC is seeking to broaden the profession's focus and to increase its relevancy to today's organizations. Presenters: William J. L. Swirsky, CICA; Alan W. Anderson, AICPA; and J. L. Goodfellow, Deloitte & Touche LLP.

CPE Session 4 1:00 PM – 5:00 PM **Multimedia Presentations in Minutes (Without Any Programming)**

This session will illustrate how to create multimedia presentations using Microsoft Producer. This is a newly released program that works with PowerPoint® allowing users to create presentations that include audio, video, and PowerPoint animations, all synchronized together. Presenter: David Cottrell, Brigham Young University.

CPE Session 5 1:00 PM – 5:00 PM **Fraudulent Financial Reporting**

This workshop will: (1) explore the nature, extent, causes, and red flags of fraudulent financial reporting, (2) discuss why auditors are ineffective in uncovering fraud, (3) review 20 common creative accounting practices, and (4) present effective detection and prevention methods. Presenter: Thomas Buckhoff, North Dakota State University.

CPE Session 6 1:00 PM – 5:00 PM **Publishing Your Research in Scholarly Accounting Journals**

Intended primarily for researchers resident outside North America, this workshop identifies strategies for publishing in scholarly AAA accounting journals. We will work through the research process, from generating significant research topics to deciding where to submit your paper, and the review process. Presenters: Linda Bamber and E. Michael Bamber, University of Georgia.

CPE Session 7 Saturday, 1:00 PM – 5:00 PM, Sunday, 8:00 AM – 12:00 PM **Eighth Symposium on Ethics in Accounting: Ethics in the Post-Enron Era**

The symposium will provide an opportunity for researchers and practitioners interested in ethics in accounting to discuss recent research, exchange information, network, and discuss emerging issues encountered in practice. Research, case, and educational paper submissions are welcome from all members. Sponsor: AAA Professionalism and Ethics Committee.



SUNDAY – FULL DAY

CPE Session 8 8:00 AM – 4:00 PM **Tips and Techniques for Teaching AIS**

New to Teaching AIS or needing some support? This workshop presents approaches to the undergraduate AIS course, including how AIS fits into various curriculum models. The session includes topic coverage, assignments, sample syllabi, text reviews, resource review, grading tips, etc. Presenters: Kathy Hurtt, University of Wisconsin–Madison; Nancy Bagranoff, Miami University; and Martha Eining, University of Utah. Sponsor: Information Systems Section.

CPE Session 9 8:00 AM – 5:00 PM **A Sensible Approach to Comprehensive CPA Financial Advisory Services**

The program is specifically designed to develop and enhance accounting educators and practitioners' knowledge in successfully developing, marketing, and implementing comprehensive financial advisory services on a fee-only basis as an integral part of their overall academic programs/CPA practices, including an actual "hands-on" case study. Presenter: William Brent Carper, The American University of Cairo.

CPE Session 10 8:00 AM – 5:00 PM **Introduction to XML and XBRL Using an E-Business Case and Accounting Exercises**

XBRL (eXtensible Business Reporting Language) is an XML standard for the "publication, exchange, and analysis of complex financial information." Participants in this workshop will work with an integrated e-business case to build XML/XBRL instance documents, understand XML/XBRL schemas, and process information with XSLT. Participants will need to bring a laptop computer installed with Internet Explorer 6.0 or Netscape Navigator 6.0 or higher. Presenters: Clinton White, Jr., University of Delaware and Glen Gray, California State University, Northridge. Sponsor: Teaching and Curriculum Section.

👉 Denotes special requirements or prerequisite.

Half-day CPE Sessions are \$65 each and full-day sessions are \$130.

CPE Session 11 8:00 AM – 5:00 PM **SMAP'03—Semantic Modeling of Accounting Phenomena**

This workshop provides an opportunity for those exploring semantic modeling issues, either in the classroom or through their research. All participants are encouraged to submit either teaching ideas or a research project for lively discussion during the workshop. Sponsor: Information Systems Section.

CPE Session 12 8:30 AM – 4:30 PM **Seminar on International Accounting**

The purpose of this seminar is to: (1) sensitize faculty and doctoral students to the international dimensions of financial reporting and disclosure; (2) identify and discuss scholarly research opportunities; (3) consider alternative internationalization strategies for the accounting curriculum; and (4) assist instructors in designing an international accounting course. Presenter: Frederick D.S. Choi, New York University. Sponsor: International Accounting Section.

SUNDAY – MORNING

CPE Session 13 8:00 AM – 11:00 AM **Teaching Governmental and Nonprofit Accounting: The New "Hot Topics"**

What's new after GASB Statement No. 34? These "hot topics"—including affiliated organizations, investment risk, a GASB update, and others—in government and nonprofit accounting and how to integrate them into classroom discussions are the focus of this CPE seminar. Presenters: To Be Announced. Sponsor: Government and Nonprofit Section.

CPE Session 14 8:00 AM – 12:00 PM **Creating Strategic Responses to Risks Facing Accounting Education**

Learn how KPMG's Business Measurement Process can help accounting programs manage risks and prepare for (re)accreditation. Through an actual planning simulation, see how this holistic risk framework improves educational processes by focusing faculty on controllable risks and meaningful curriculum change opportunities. Presenters: Anthony H. Catanach, Jr. and Noah P. Barsky, Villanova University and Bette M. Kozlowski, KPMG LLP.

CPE Session 15 8:00 AM – 12:00 PM **Teaching Strategic Cost Management**

This workshop covers strategic positioning, value chain analysis, the balanced scorecard, and other topics in cost management. The workshop provides guidance in using cases and other teaching materials, based on the instructors' teaching experience and insights gained from seven prior AAA Annual Meeting workshops. Presenters: Ed Blocher, The University of North Carolina at Chapel Hill; Kung Chen, University of Nebraska; and Thomas Lin, University of Southern California.

CPE Session 17 8:00 AM – 12:00 PM

A User Approach to Teaching International Accounting

This workshop provides an overview on the user approach to teaching international accounting in undergraduate and graduate courses. It contains modules on the causes and effects of accounting diversity, efforts at convergence, using corporate financial reports across borders, financial reporting issues in emerging markets, and selected financial reporting and disclosure items. Presenter: Shahrakh M. Saudagaran, Oklahoma State University.

CPE Session 18 8:00 AM – 12:00 PM

Implementing the AICPA Core Competency Framework

This workshop will illustrate how to use the AICPA's new Educational Competency Assessment web site to improve your accounting course or program. The site provides resources to facilitate student development of the competencies needed for entry into the accounting profession. Presenters: Paula B. Thomas, Middle Tennessee State University; Susan K. Wolcott, Wolcott Lynch Associates; and Joe Bittner, AICPA. Sponsor: Teaching and Curriculum Section

CPE Session 19 8:00 AM – 12:00 PM

Financial Electronic Commerce

This workshop illustrates an accounting-cycle-based approach to integrate e-commerce/business developments in the accounting curriculum. We will discuss teaching techniques, student assignments, and materials available for implementing this approach, among other things. Presenter: Ashutosh Deshmukh, Pennsylvania State University at Erie.

CPE Session 20 8:00 AM – 12:00 PM

Knowledge Management

The purpose of this workshop is to investigate research and teaching issues in knowledge management. The workshop will initiate with an overview of key concepts. We also will investigate some cases that can be used to teach key concepts. Presenter: Daniel E. O'Leary

CPE Session 21 8:00 AM – 12:00 PM

Accounting for Derivatives in Financial Statements

This workshop provides an overview of FAS No. 133 and implementation guidance, including presentation materials suitable for classroom use. Topics include the following: (1) common types of derivatives, (2) risk management activities, (3) overview of new accounting model, (4) hedge accounting: qualifying criteria, (5) hedge termination/hedged item impairment, (6) required disclosures, (7) illustrative cases. Presenter: Thomas Linsmeier, Michigan State University. Sponsor: Financial Accounting and Reporting Section

 **Denotes special requirements or prerequisite.**

Half-day CPE Sessions are \$65 each and full-day sessions are \$130.



CPE Session 22 8:00 AM – 12:00 PM

Best Practices in Assessment of Accounting Programs

This workshop will engage participants in discussing program assessment activities that work and those that don't work. Cases from the T&C's Best Practices in Assessment project will be used. Participants will obtain insight into approaches accounting departments use to make assessment more effective. Presenters: Thomas G. Calderon, The University of Akron; Brian Patrick Green and Michael D. Harkness, University of Michigan–Dearborn. Sponsor: Teaching and Curriculum Section.

CPE Session 23 8:00 AM – 12:00 PM

Methodology for Case Writing and Case Teaching

Participants will be presented the methods used to develop a field-based research case for use in the classroom. The development of the teaching note that is tied to the case learning objections will also be presented. Case teachers become good with practice, but there are certain techniques that can make the process easier to learn and less intimidating. The instructor can learn how to control the discussion of the case, how to do a board plan, and how to involve all of the students. Presenter: Aundrea Kay Guess, St. Edwards University.

CPE Session 24 8:00 AM – 12:00 PM

Current Issues at the SEC

Update on current issues at the SEC. Presenters: To Be Announced. Sponsor: AAA SEC Liaison Committee.

SUNDAY – AFTERNOON

CPE Session 25 1:00 PM – 4:00 PM

Information Asymmetry: Some Contemporary Research Opportunities and Teaching Applications in the Post-Enron Environment

Efficient capital markets rely on information. Cases of misinformation (i.e., cybersmear and market-maker manipulation), or information asymmetry, will be presented through a variety of actual mini-cases. These will follow a theory-based foundation. Classroom applications will be provided. Presenter: Anthony Joseph Cataldo II, Oakland University.

CPE Session 26 1:00 PM – 4:00 PM

Revenue Recognition and Audit Independence: Getting Students to Think beyond the Rules

A clear understanding of the concepts of revenue recognition and independence are important for today's student. This session will focus on real-life cases and interpretations that will foster critical thinking in the application of authoritative pronouncements to business situations. Presenter: Kenn Heaslip, Kean University.

CPE Session 27 1:00 PM – 4:00 PM

Game Theory for Accounting

Game theory provides tools for analyzing situations that are characterized by conflict of interests, such as an earnings management attempt, lobbying for an accounting standard, or negotiating the tax liability of a client. I have taught game theory for accounting to our M.B.A. students for the last five years, providing them with tools that are valuable for making decisions wisely. Presenter: Varda (Lewinstein) Yaari, Ben-Gurion University of the Negev.

CPE Session 28 1:00 PM – 4:00 PM

Current Issues in Financial Reporting

The workshop will explore a variety of topics that are on the current agenda of the Financial Accounting Standards Board (FASB). Among the topics to be addressed are financial instruments, including fair values, business combinations, consolidations, revenue recognition, liability recognition, and performance reporting. Presenters: Katherine Schipper and Todd Johnson, FASB. Sponsor: Financial Accounting and Reporting Section.

CPE Session 29 1:00 PM – 4:00 PM

The Use of Cases in Teaching Financial Accounting and Financial Statement Analysis

The workshop will address the use of cases (based on annual reports of real companies including Enron, WorldCom, and United Airlines) in teaching Introductory and Intermediate Accounting and Financial Statement Analysis. Each participant will receive a diskette to adapt for his or her own use. Presenter: Mostafa M. Maksy, Northeastern Illinois University.

CPE Session 30 1:00 PM – 5:00 PM

Issues in Continuous Auditing and Assurance

The workshop provides an overview of the state of the art of continuous auditing and assurance (CAA). The session examines historical events and current practices, the demand for CAA, emerging audit methodologies, and promising research directions. Presenters: Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey; Arnold Wright, Boston College; and Sally Wright, University of Massachusetts. Sponsor: Artificial Intelligence/ Emerging Technologies Section.

CPE Session 31 1:00 PM – 5:00 PM

Teaching Students a Process for Ethical Decision Making

In this workshop, you will learn how to teach your students a process for ethical decision making. Using student responses to accounting classroom cases, you will become aware of typical "stumbling blocks," learn to diagnose student weaknesses, and develop classroom strategies. Presenters: Susan K. Wolcott, Wolcott Lynch Associates and Margarita M. Lenk, Colorado State University.

CPE Session 32 1:00 PM – 4:00 PM

Contemporary Issues Relating to Performance, Performance Reporting, and Performance Measurement in Government and Nonprofit Research

The focus of this workshop will be on research issues concerning measuring, reporting, and analyzing performance in Government and Nonprofit entities. Presenters will provide an overview of the state of current research in this area relating to government, health care, and other nonprofit entities, discuss current research projects and future research opportunities. Presenters: Rita H. Cheng, University of Wisconsin-Milwaukee; Dana A. Forgiione and Krishnamurthy Surysekar, Florida International University; Sarah E. Nutter, George Mason University; and Ken Smith, Pepperdine University. Sponsor: Government and Nonprofit Section.

CPE Session 33 1:00 PM – 5:00 PM

Create a Deep Learning Environment in Your Accounting Classes with Problem-Based Learning (PBL)

Participants at this interactive workshop will be introduced to Problem-Based Learning (PBL), a pedagogy that uses real-life, open-ended problems to teach accounting concepts. Having completed the workshop, participants will have been motivated and equipped to use PBL in their accounting courses. Presenters: Araya Debessay, University of Delaware and Philip Cottell, Miami University. Sponsor: Teaching and Curriculum Section.

CPE Session 34 1:00 PM – 5:00 PM

Business to Business E-Business

The purpose of this workshop is to investigate research and teaching issues in business to business e-business. The workshop will initiate with an overview of processes and technology that have led to key changes in business to business e-business. Presenter: Daniel E. O'Leary, University of Southern California

CPE Session 35 1:00 PM – 5:00 PM

Techie Teaching Tips—Beyond PowerPoint

"Techie Teaching Tips: Beyond PowerPoint" will demonstrate the use of various software tools in building interactive accounting courseware delivered both via CD-ROM and via the Internet. Presenter: Richard J. Campbell, University of Rio Grande.

CPE Session 36 1:00 PM – 4:00 PM

Advancing Curricular Change in Technology: Effective and Cost-Efficient Means to Introduce ERP Concepts

Participants will be shown how to use stand-alone, interactive CDs in sophomore accounting courses, to introduce how ERP technology can be leveraged to enhance strategic data-driven decision making. Emphasis is on drill-down capacities, "virtual close," "executive dashboard," and graphic features. Development support provided by SAP. Presenters: Philip Reckers and Govind Iyer, Arizona State University; Bart Hartman, Saint Joseph's University; and Robert Rosacker, University of South Dakota.

 **Denotes special requirements or prerequisite.**

Half-day CPE Sessions are \$65 each and full-day sessions are \$130.

Hotel Information

The headquarters hotel for the American Accounting Association's 2003 Annual Meeting is the Hilton Hawaiian Village in Honolulu, Hawaii. To make or confirm reservations (7:00 am to 5:00 pm Hawaii-Aleutian Time), please call: In the U.S. — Toll Free: (866) 897-3555; International — (808) 949-4321; Fax: (808) 948-7660. Ask for Group Reservations, Group Code: ACT.

Additional events will be held in the Renaissance Ilikai Waikiki Hotel. Reservations can be made by calling the hotel directly at (808) 949-3811 or (800) 245-4524. To receive the special group rate, individuals must identify themselves as attending the American Accounting Association meeting.

Reservations will be taken until the block is full or until July 3, 2003, whichever occurs first.

For more information about either hotel, go to <http://aaahq.org/AM2003/hotelinfo.cfm> or go the AAA web page and click on "Click Here for 2003 Annual Meeting Information" at the top of the page and then click on "Travel, Hotels, and Excursions."

2003 Annual Meeting Placement Center

The American Accounting Association maintains a Placement Center at the Annual Meeting of the Association for the benefit of its members. The Center is located in the Hilton Hawaiian Village Beach Resort & Spa. Individuals seeking positions and institutions seeking faculty, or other related academic personnel, can investigate opportunities of interest. The Placement Center is available only to fully registered meeting participants. Access is limited to registrants displaying a 2003 Annual Meeting badge.

The Placement Center provides sets of resumes and position announcements. Loose-leaf binders are available at the Placement Center for perusal: one contains resumes of individuals seeking positions or relocation, and the other contains descriptions of positions available at various institutions in the United States and abroad. The position books are divided into geographical sections. Resumes and position announcements can be purchased during and after the meeting. Resumes and position announcement submissions received by June 23 will be posted on the AAA website by July 14 unless otherwise specified. The postings will remain on the AAA website until November 1. **Placement submissions received after June 23 will not be posted on the website.**

Complete information, including guidelines, submission instructions, and pricing, is available on our web site at: <http://aaahq.org/AM2003/placement.cfm>

Requests for Meeting Space and Alumni Functions

Meeting space may be reserved for events held during the 2003 AAA Annual Meeting in Honolulu, Hawaii. Limited space is available Sunday through Wednesday, August 3–6. Functions may be scheduled during the following times (space permitting):

Sunday, August 3—Breakfast, Lunch, Dinner, and Evening functions

Monday, August 4—Breakfast, Lunch, and Evening functions

Tuesday, August 5—Breakfast and Evening functions

Wednesday, August 6—Breakfast and Evening functions

Breakfast functions should be scheduled from 7:00 AM to 8:15 AM and luncheons from 12:00 NOON to 1:30 PM. 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.

We will need to know the 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 for the meeting/function, if available, and notify the Hotel Catering Department if applicable.

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 Honolulu who require a vegetarian meal 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.

On-site ticket sales for meal functions will be limited.

Membership . . .

American Accounting Association—Accounting and Business Education Research and Practice Worldwide. Be sure to bookmark our website at <http://AAA-edu.org> to see our weekly updates and learn more about the American Accounting Association.

Benefits

- **Stay current.** The AAA's meetings, journals, newsletters, monographs, and online materials provide convenient ways to keep up to date on the latest techniques and trends in accounting and business education, research, and practice.
- **Exchange ideas** with scholars and practitioners from all over the world. AAA members teach and practice in 91 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.
- **Influence policy makers and practitioners** in public and corporate practice. The Financial Accounting Standards Committee, SEC Liaison Committee, Practice Advisory Committee, and the Financial Reporting Issues Conference all offer opportunities to interact with the practice community and government officials.
- **Earn Continuing Professional Education credits.** The Annual Meeting, seven regional meetings, and eight section meetings all offer a wide variety of CPE opportunities.
- **Develop career strategies.** Learn ways to meet institutional expectations in teaching, research, practice, service, and leadership. The AAA can help you at every stage of your career.
- **Join a special interest section.** Members are eligible to join 15 sections that have as their objective interaction among members with an interest in a specialized subject matter or educational environment.
- **Take advantage of our placement services.** For a nominal fee, the Annual Meeting Placement Center provides a unique opportunity for recruiters and candidates to meet. Also, once a year members can post a free position-wanted ad on the web page and in *The Accounting Review*.

Membership Dues

Membership in the AAA is included in the Annual Meeting Registration for all nonstudents. Members select at least one of the AAA's three journals—*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. Subscriptions are available to a second journal for an additional \$10 or all three journals for an additional total of \$20. You can also opt to receive electronic access to all three journals for \$20. The electronic journals are searchable and downloadable.



Annual Meeting Registration Fee Includes:

- Name Badge for you and guests over 16 (required for admittance to all events)
- Exhibit Hall admission
- Placement Center admission
- Program and Proceedings Book
- Quick Reference Card
- List of Registrants
- 2003–04 membership dues in the American Accounting Association (nonstudent)
- One ticket to either the Tuesday or Wednesday Luncheon
- Sunday evening Early Bird Reception (spouse and family included)
- Monday evening Welcome Reception (spouse and family included)
- Tuesday evening Reception (spouse and family included)
- Refreshment Breaks

If you can't attend the Annual Meeting in Hawaii you can still get all the benefits of membership. Dues renewal notices will be mailed to members in the fall or renew your AAA membership or join AAA now online at <http://AAA-edu.org>

AAA Annual Meeting Registration Information

Registration Deadline

- The registration deadline is **June 23, 2003**. (Registrations submitted after June 23 will incur a \$50 late fee.)
- On-site registrations will incur the \$50 late fee plus an additional \$50 on-site processing fee.

Online Registration

- Online registration is available on the AAA website (<http://AAA-edu.org>) until 4:00 PM EDT July 25, 2003.
- Follow the instructions on the AAA website.

Mail or Fax Registration

- All registration inquiries and change requests should be directed to AAA headquarters at Office@aaahq.org or (941) 921-7747.
- If you pay by credit card, you may fax your registration form to (941) 923-4093 until midnight EDT July 25, 2003. If you mail a registration form to AAA that was previously faxed, please indicate that on the form.
- Mail registration forms to:
American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399
- Make checks payable to the American Accounting Association.

On-Site Registration

- On-site registration will be available August 3–6 at the AAA On-Site Registration Desk in the Hilton Hawaiian Village.
- On-site registrations will incur both the \$50 late fee and an additional \$50 on-site processing fee.

Cancellation Policy

- All cancellations must be received in writing at AAA in order to be processed.
- Cancellation requests received after June 23 will incur a \$50 cancellation charge.
- No refunds will be available for cancellations after July 25, or for no-shows.

Badges

- Name badges are required for admittance to all events, including receptions, the Placement Center, and the Exhibit Hall for guests 16 and older.
- Fill in guest names on your registration form.

Travel Discounts

Uniglobe Forest Lake Travel has been selected as the official travel agency for AAA meetings. Discounts have also been negotiated to Hawaii with **Delta Air Lines** and **Continental Airlines** to bring you special airfares. Some restrictions may apply.

Uniglobe Forest Lake Travel offers a full-service website that allows you to book your air travel, research destinations, and more with a transaction fee of only \$20.00 per airline ticket. (All credit card information is secured by an SSL.)

Uniglobe Forest Lake Travel consultants will also work with you directly to plan your air travel. The booking transaction fee with a consultant is \$35.00 per airline ticket. Consultants are available Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday 9:00 a.m. to 12:00 Noon, Eastern time at (800) 771-4488, email: info@uniglobeforestlaketravel.com.

Classic Hawaii provides experts on travel in the islands to help you plan excursions and investigate wholesale air discounts. Call (800) 711-0257. (See AAA website for times.)

You may utilize the Delta and Continental discounts through your own travel agency or directly with the airlines. Delta: (800) 241-6760; ID#: DMN193345A) Continental: (800) 468-7022; Z code: ZWFC; Agreement code: UFJQ3S

For travel to Hawaii for the 2003 Annual Meeting visit the AAA website: <http://aaahq.org/AM2003/hotelinfo.cfm>

Membership Dues

- The registration fee for nonstudents includes membership dues in the American Accounting Association for 2003–04, extending from September 2003–August 2004.
- Members must select at least one of the Association's three journals, receipt of which is included in their dues payment. The journals are **The Accounting Review**, **Accounting Horizons**, and **Issues in Accounting Education**.
- Members may opt to subscribe to a second journal of their choice for an additional \$10 or all three of the Association-wide journals for an additional total of \$20. Members may also choose to pay an additional \$20 to receive Internet access to all three association-wide journals. Please indicate your preference on the Annual Meeting Registration Form.
- Student registration does not include membership. Contact the American Accounting Association for information on membership.

Please Note:

The registration deadline is June 23, 2003.
(Registrations submitted after June 23 will incur a \$50 late fee.)

Online registration is available for CPE sessions and the 2003 Annual Meeting at <http://AAA-edu.org> until 4:00 PM EDT July 25.

On-site registrations will incur the \$50 late fee plus an additional \$50 on-site processing fee.

2003 ANNUAL MEETING REGISTRATION FORM

AAA Member ID # _____ (from mailing label)

Name: _____

Nickname: (for badge) _____

Spouse's name: (if attending) _____

Names of guests over 16 years of age: (excluding spouse)

Affiliation: _____

Mailing address: _____

City: _____ State: _____ Zip: _____

Country: _____

Phone: _____ Fax: _____

Email: _____

Please check here if your affiliation, phone numbers, email, or mailing addresses are new.

Type of membership: Academic Nonacademic Student

A. Meeting Registration Fee Circle one below to indicate desired journal(s) and enter amount in Box F.

Full Members—U.S. and Foreign Registration (including 2003–04 membership dues)

Review only	\$410	with electronic	\$430
Horizons only	\$410	with electronic	\$430
Issues only	\$410	with electronic	\$430
Review and Horizons	\$420	with electronic	\$440
Review and Issues	\$420	with electronic	\$440
Horizons and Issues	\$420	with electronic	\$440
All three journals	\$430	with electronic	\$450

Student Members (USA and Canada only) — Registration \$145 (does not include membership dues)

Life Members — Registration \$275

B. Section Membership Dues (FULL MEMBERS ONLY)

Please total sections and options desired:

Accounting Behavior and Organizations	\$15 \$ _____
BRIA electronically*	\$ 5 \$ _____
Accounting Programs Leadership Group	\$50 \$ _____
American Taxation Association	\$35 \$ _____
JATA electronically*	\$ 5 \$ _____
Artificial Intelligence/Emerging Technologies	\$15 \$ _____
JETA electronically*	\$ 5 \$ _____
Auditing	\$35 \$ _____
AJPT electronically*	\$ 5 \$ _____
Faculty Diversity and Initiatives	\$15 \$ _____
Financial Accounting and Reporting	\$20 \$ _____
Gender Issues in Accounting	\$10 \$ _____
Government and Nonprofit	\$10 \$ _____
Information Systems	\$20 \$ _____
JIS electronically*	\$ 5 \$ _____
International Accounting	\$20 \$ _____
JJAR electronically*	\$ 5 \$ _____
Management Accounting	\$15 \$ _____
JMAR electronically*	\$ 5 \$ _____
Public Interest	\$15 \$ _____
API electronically*	\$ 5 \$ _____
Teaching and Curriculum	\$10 \$ _____
Two-Year College	\$10 \$ _____

Section Total (enter total in Box F) \$ _____

*Section membership required

For AAA use only: P S _____ Ref. No. _____

C. Luncheon One association luncheon is included in your registration fee but requires a ticket. Please indicate your preference of Tuesday, Wednesday, or None.

Space is limited. First preference is not guaranteed. Register early.

Tuesday Luncheon Wednesday Luncheon None
 Check here if you require a vegetarian meal.

D. Special Events Indicate the number of tickets you would like for these events.

Sunday Luncheon

Accounting Exemplar Award Luncheon ___ tickets @ \$30 \$ _____
 (This luncheon is automatically included with CPE 7.)

Monday Breakfast

Teaching and Curriculum Section* ___ tickets @ \$15 \$ _____

Monday Luncheons

American Taxation Association Section	___ tickets @ \$30	\$ _____
Auditing Section	___ tickets @ \$30	\$ _____
Financial Acctg. & Reporting Section	___ tickets @ \$25	\$ _____
Government & Nonprofit Section	___ tickets @ \$30	\$ _____
International Accounting Section	___ tickets @ \$30	\$ _____
Management Accounting Section*	___ tickets @ \$30	\$ _____
Two-Year College Section*	___ tickets @ \$15	\$ _____

Tuesday Breakfasts

Faculty Diversity and Initiatives* ___ tickets @ \$15 \$ _____
 Gender Issues in Acctg. Section* ___ tickets @ \$10 \$ _____

Tuesday Luncheon extra ticket ___ tickets @ \$30 \$ _____

Wednesday Luncheon extra ticket ___ tickets @ \$30 \$ _____

SPECIAL EVENT TOTAL (enter total in box F) \$ _____

*Section Business Meetings will be held during these events.

Check here if you require a vegetarian meal.

NOTE: Since there is a 48-hour advance guarantee on meals, only a limited number of meal tickets can be sold on-site.

E. CPE Sessions Indicate the numbers of the CPEs you wish to attend and enter the amount. Enter the CPE total in Box F.

CPE 3 includes the Accounting Exemplar Award Luncheon. If you sign up for CPE 7 you may not take another CPE on Sunday morning.

Saturday (CPE Sessions 1, 2, 7) @ \$130

CPE Session # _____ Amount \$ _____

(CPE fee for Sessions 2 waived for doctoral students)

Saturday PM (CPE Sessions 3–6) @ \$65

CPE Session # _____ Amount \$ _____

Sunday All Day (CPE Sessions 8–12) @ \$130

CPE Session # _____ Amount \$ _____

Sunday AM (CPE Sessions 13–24) @ \$65

CPE Session # _____ Amount \$ _____

Sunday PM (CPE Sessions 25–36) @ \$65

CPE Session # _____ Amount \$ _____

CPE Total (enter total in Box F) \$ _____

F. Payment Due

Registration Fee and Dues (from Box A)	\$ _____
Section Membership Dues (from Box B)	+ _____
Special Events (from Box D)	+ _____
CPE Sessions (from Box E)	+ _____
\$50 late registration fee after June 23	+ _____
Additional \$50 on-site processing fee	+ _____
TOTAL PAYMENT ENCLOSED	\$ _____

Payment Method

Check (payable to: American Accounting Association)
 VISA MasterCard (We do not accept other credit cards.)
 Card No. _____ Exp. Date _____
 Name on card _____
 Signature _____

Hawaii



AMERICAN ACCOUNTING ASSOCIATION

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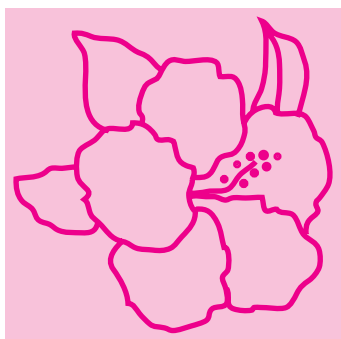
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**2003
Annual
Meeting**
August 3-6



**MARK
YOUR
CALENDAR**



Log onto <http://AAA-edu.org> for more information