

# ACCOUNTING EDUCATION NEWS

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## San Francisco



# American Accounting Association

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# Invitation to San Francisco

It is with great excitement and anticipation that I invite you to attend the AAA Annual Meeting from August 7–10 in San Francisco. Joe Carcello and his Annual Meeting Planning Committee have done an outstanding job in assuring that there is “something for everyone.” This year’s Annual Meeting theme is: **“The Sarbanes-Oxley Act: A Three-Year Retrospective.”** Our plenary speakers are ideally positioned to comment on the Sarbanes-Oxley Act (SOX). To kick off the meeting, the AAA is hosting a special dinner on Sunday night where **Representative Michael Oxley** will share his thoughts on this landmark piece of securities legislation.



Jane F. Mutchler

Other plenary and luncheon speakers for the conference include:

- **U.S. Secretary of the Treasury, the Honorable John Snow, former Chairman of the Business Roundtable, former co-chair of The Conference Board’s Commission on Public Trust and Private Enterprise, and former CEO and Chairman of the Board of CSX Corporation**
- **Katherine Schipper, FASB Board member, will give the Presidential Scholars’ address**
- **Denny Beresford, Ernst & Young Executive Professor at the University of Georgia and a member of the Board and audit committee at MCI (post-WorldCom fraud)**
- **Cynthia Cooper, best known for her role in uncovering WorldCom fraud**
- **Judy Rayburn will share her vision as the new President of the AAA**

In addition to the plenary speakers, the program includes numerous panelists, speakers and topics that will appeal to a broad cross-section of our membership.

**Speakers for panel sessions include, among others:**

- **Steve Albrecht, Senior Associate Dean of the Marriott School of Management and Accounting Professor, Brigham Young University**
- **Andy Bailey, Deputy Chief Accountant at the SEC**
- **Ben Bailey, partner with Bailey & Glasser**
- **Colleen Cunningham, President of FEI**
- **Dan Dhaliwal, incoming editor of *The Accounting Review*, Louis A. Myers Professor and Department Head, The University of Arizona**
- **Johnny Frank, PricewaterhouseCoopers Partner in Charge of their fraud, risk, and controls practice,**
- **The General Auditor at Microsoft**
- **Larry Gordon, co-editor of the *Journal of Accounting and Public Policy*, and E&Y Alumni Professor at University of Maryland**
- **Robert Hallagan, Vice Chairman of Heidrick & Struggles**
- **Bob Herz, Chairman of the FASB**
- **Gary Holstrum, Associate Chief Auditor and Director of Research at the PCAOB**
- **Don Nicolaisen, Chief Accountant of the SEC**
- **Chuck Noski, CFO of Northrup Grumman**
- **Chuck Owens, senior executive with E&Y’s Global Investigations and Dispute Advisory Practice**
- **Zoe-Vonna Palmrose, PricewaterhouseCoopers Auditing Professor, USC**
- **Dan Simunic, incoming editor of *Auditing: A Journal of Practice & Theory*, and CGA Professor at UBC**
- **Patrick Taylor, CEO, Oversight Technologies Inc.**
- **Ross Watts, William H. Meckling Professor, University of Rochester**
- **Phil Wedemeyer, Deputy Director of Inspections at the PCAOB**

- **Joseph Wells, Founder and Chairman of the Association of Certified Fraud Examiners**
- **Jerry Zimmerman, an editor at the *Journal of Accounting and Economics*.**

**Topics Include:**

- **The current efforts of COSO to provide implementation guidance to smaller public companies in applying COSO's *Internal Control: Integrated Framework* document in reporting on internal controls under Section 404**
- **Demonstrations of real-life accounting data for the classroom**
- **Effects of SOX on auditors**
- **Effects of SOX on preparers of financial statements**
- **Effects of SOX on information systems**
- **Ph.D. shortage in accounting**
- **Board and audit committee search process, including a discussion of how academics get invited to join corporate boards**
- **Managing group projects and assignments**
- **Discussion of a model program in fraud and forensic accounting being developed under a grant from the National Institute of Justice, a unit of the U.S. Justice Department**
- **Discussion of fair value accounting: Relevance or reliability?**
- **Identifying and measuring learning outcomes—and**
- **Many other topics to appeal to each of you!**

In addition to the above, please check the AAA and Sections' websites for the many more sessions that will be available for you.

We are introducing two new initiatives at this year's Annual Meeting. First, in an effort to contribute to the development of new faculty members and doctoral students, we are running approximately 40 **New Scholar Concurrent sessions**. These sessions will involve two new faculty members or doctoral students receiving detailed feedback of a developmental nature from more senior faculty members in their discipline. Second, in an effort to attract greater participation in our meeting from practitioners, we are offering **CPE sessions all afternoon on Monday and Tuesday**. These CPE offerings will be delivered by Big 4 firm representatives and by representatives from **Oversight Technologies**, and will address fraudulent financial reporting, tax and corporate governance, and continuous monitoring technology. These new CPE sessions are separately ticketed events.

As always, there will be the usual surfeit of research paper offerings, but this year we'll have more of these offerings than ever—more than 200 concurrent sessions for research papers and more than 150 papers presented at the research forum!

Finally, San Francisco is one of the most beautiful cities in North America and it is a delightful location for a meeting in August. The city offers numerous opportunities for sightseeing, including Fisherman's Wharf, the Golden Gate Bridge, Aquarium of the Bay, Muir Woods and Sausalito, Alcatraz, and some of the best shopping on the west coast. And day trips are available to Yosemite National Park and Monterey and Carmel. If you never have driven from San Francisco to the Monterey, Carmel, and Big Sur area along California Highway 1, you owe it to yourself to make this drive at least once in your life. It is an experience you will never forget.

Please join us in San Francisco this August for what I believe will be a truly memorable Annual Meeting. I look forward to seeing you there.

Jane F. Mutchler  
President, American Accounting Association

# Highlights

## Plenary Sessions, Luncheons, Receptions, and Awards



Michael Oxley



Katherine Schipper



John Snow



Dennis R. Beresford



Cynthia Cooper



Judy Rayburn

Plenary sessions of the American Accounting Association's Annual Meeting will be held on Monday, Tuesday, and Wednesday mornings. Monday morning will feature a special plenary session that is still in planning stages. This year's Presidential Scholar presentation will also take place on Monday morning and the **Outstanding Accounting Educator Award** will be made during that session. Tuesday's plenary session will feature the **Wildman Medal Award**, and during the Tuesday luncheon the **Competitive Manuscript Award** will be presented. During the Wednesday plenary session the **Notable Contributions to Accounting Literature Award** will be conferred, and during the Wednesday luncheon the **Innovation in Accounting Education Award** will be presented.

In addition to the presentation of these prestigious awards, this year's plenaries and luncheons will feature an impressive group of speakers from government, professional, standard setting, and academic arenas.

Receptions, luncheons, and breaks offer opportunities for networking with colleagues and getting caught up with friends. On Sunday night, August 7, 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 8, is the **Welcome Reception** this year celebrating the city lights of San Francisco and featuring beverages, local edibles, and an opportunity to enjoy the gathering of our larger community. On Tuesday night, August 9, we will celebrate with a **themed reception** highlighting a special feature of our host city and sharing food, beverages, and

an ambience fitting the meeting location.

### SUNDAY, AUGUST 7

#### ———— New Event ———— **Opening Dinner with Congressman Michael G. Oxley**

*This exciting new event is made possible through the generous support of Deloitte, Ernst&Young, KPMG, and PricewaterhouseCoopers.*

Congressman Oxley is the co-author of the landmark Sarbanes-Oxley Act, which established new investor protections and set higher standards for corporate governance in response to business scandals. In signing the bill into law in 2002, President Bush called Oxley "a true advocate of corporate integrity." Oxley's committee was the first to hold hearings on the financial fraud at Enron, WorldCom, and other companies. Oxley is serving his twelfth term in the U.S. House of Representatives and is Chairman of the House Committee on Financial Services. He leads 37 Republicans, 32 Democrats, and 1 Independent on the Committee, which oversees Wall Street, and the banking and the insurance industries. In addition to financial matters, Oxley has long involvement with trade, telecommunications, and energy issues. A firm believer in market competition, Oxley draws on his business and financial expertise to advocate policies promoting personal savings, jobs, and economic growth. The opening dinner and speech will begin with a reception at 6:30 p.m. and dinner following at 7:00.

This dinner and speech are a ticketed event, make your reservations as you register.

### MONDAY, AUGUST 8

**Monday morning** will feature a plenary session celebrating the conference theme "**The Sarbanes Oxley Act: A Three-Year Retrospective.**" Keep watching AAA emails and the AAA website for updates on this developing event.

**Presidential Scholar Katherine Schipper** will give her address on **Monday morning** as well. Schipper was appointed to the Financial Accounting Standards Board (FASB) in 2001. Prior to joining the FASB, she served as the L. Palmer Fox Professor of Business Administration at Duke University's Fuqua School of Business. Dr. Schipper has published research papers on a range of accounting subjects and has been the recipient of several grants and awards, including the American Accounting Association's Outstanding Accounting Educator. She has served the American Accounting Association as President and as Director of Research, the FASB as a member of the Financial Accounting Standards Advisory Council (FASAC), as editor of the Journal of Accounting Research, and as a member of the Accounting Education Change Commission (AECC).

### TUESDAY, AUGUST 9

**U.S. Secretary of the Treasury John Snow** will serve as **plenary speaker on Tuesday morning**. Snow was nominated as the 73rd Secretary of the Treasury in 2003, and works closely with the President to strengthen economic growth and create jobs. Before becoming Treasury Secretary, Snow served as Chairman and Chief Executive Officer of CSX Corporation, where he successfully

guided the transportation company through a period of tremendous change, leading the Corporation to refocus on its core railroad business, dramatically reduce injuries and train accidents, and improve its financial performance. Snow's previous public service includes serving at the Department of Transportation as Administrator of the National Highway Traffic Safety Administration, Deputy Undersecretary, Assistant Secretary for the Governmental Affairs, and Deputy Assistant Secretary for Policy, Plans and International Affairs. His knowledge of international industry stems from his tenure as Chair of the Business Roundtable, comprising 250 chief executive officers of the nation's largest companies. During his tenure as Chair from 1994 through 1996, he played a major role in supporting passage of the North American Free Trade Agreement. Snow is a former co-chair of the influential Conference Board's Blue-Ribbon Commission on Public Trust and Private Enterprise. He also served as co-chair of the National Commission on Financial Institution Reform, Recovery and Enforcement in 1992 that made recommendations following the savings and loan crisis.

**Dennis R. (Denny) Beresford** will be **Tuesday's luncheon speaker**. Beresford is Ernst & Young Executive Professor in the J.M. Tull School of

Accounting at the University of Georgia. He also serves on the corporate boards of directors for MCI (formerly WorldCom), Legg Mason, and Kimberly-Clark. Before joining academic ranks he was senior accounting technical partner for Ernst & Young and originated the firm's highly regarded Financial Reporting Developments publications before being tapped in 1987 to serve the first of two five-year terms as chairman of the Financial Accounting Standards Board (FASB). As the longest serving chairman of the FASB he led the Board's initial internationalization efforts as well as the establishment of the American Accounting Association-Financial Accounting Standards Board annual research conference.

### WEDNESDAY, AUGUST 10

#### Wednesday's plenary speaker

**Cynthia Cooper** is best-known for her role in uncovering corporate fraud at WorldCom (now MCI) — to date the largest corporate fraud in history. She was named one of *Time Magazine's* Persons of the Year in 2002 after detecting and reporting that fraud. *Time Magazine* has been naming its Person of the Year since 1927, and the designation is given to the person or person(s) who most affected events during the year. Prior to Ms. Cooper, Sherron Watkins and Coleen Rowley, the

designation has been given to only four women: Wallis Simpson, Madam Chiang Kai Shek, Elizabeth II, and Corazon Aquino. Along with Senator Sarbanes, Congressman Oxley and Sherron Watkins, Cynthia Cooper was awarded the Maria & Sidney E. Rolfe Award IN 2003 by the Women's Economic Round Table. Recognized for her extraordinary contributions to educating the public about economics, business and finance, Cooper is also a recipient of the Accounting Exemplar Award of the American Accounting Association's Public Interest Section. Cooper served as the Chief Audit Executive for MCI until July 2004, and prior to joining MCI worked in public accounting for PricewaterhouseCoopers and Deloitte & Touche.

#### Judy Rayburn, AAA President-Elect will be the luncheon speaker on Wednesday.

As the Carolyn Anderson Professor of Accounting at the University of Minnesota, Judy Rayburn also serves as Program Director for the Department of Accounting. She has provided service and leadership in the AAA in many aspects of the organization including serving as AAA Vice President for Finance and Chair of the Finance Committee, Annual Meeting Program Chair, as well as member of the Midwest Region Steering Committee, the New Faculty Consortium Committee, and the editorial board for *The Accounting Review*.

### Additional Luncheon Speakers

#### Sunday, August 7, 12:00 noon – 1:00 pm

Accounting Exemplar Luncheon  
Speaker TBA

#### Monday, August 8, 12:00 noon – 1:45 pm

ATA: Speaker TBA

Auditing: Don Nicholaisen,  
SEC Chief Accountant

FARS: Bob Herz, Chair of the Financial  
Accounting Standards Board.

GNP: Speaker TBA

IAS: Julie Erhardt, Deputy Chief  
Accountant in Charge of International  
Issues at the SEC

MAS: Section Business Meeting

TYC: Speaker, Judy Rayburn,  
AAA President-Elect

### Requests for Meeting Space and Alumni Functions

Meeting space may be reserved for events held during the 2005 AAA Annual Meeting in San Francisco, California. Limited space is available Sunday through Wednesday, August 7–10.

Functions may be scheduled during the following times (space permitting):

**Sunday, August 7**—Breakfast, Lunch, and Evening functions

**Monday, August 8**—Breakfast, Lunch, and Evening functions

**Tuesday, August 9**—Breakfast and Evening functions

**Wednesday, August 10**—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](mailto: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.

# Meeting at a Glance



## SATURDAY, AUGUST 6, 2005

7:00 am – 8:00 am	CPE Workshop Registration
8:00 am – 5:00 pm	Continuing Professional Education Programs
12:00 noon – 1:00 pm	CPE Workshop Registration
4:00 pm – 8:00 pm	Early Registration

8:00 am – 12:15 pm	Placement Service
8:00 am – 5:00 pm	Registration
8:00 am – 5:00 pm	Exhibits
8:30 am – 9:45 am	Plenary Session

**Lecturer: John W. Snow  
Secretary of the Treasury**

Wildman Medal Award

## SUNDAY, AUGUST 7, 2005

7:00 am – 7:00 pm	Registration
8:00 am – 5:00 pm	Continuing Professional Education Programs
2:00 pm – 5:30 pm	Placement Service
2:00 pm – 7:00 pm	Exhibits
5:30 pm – 7:00 pm	Early Bird Reception
6:30 pm – 9:00 pm	<b>Dinner Speaker: Congressman Michael G. Oxley</b>

9:30 am – 11:00 am	Effective Learning Strategies Forum
10:15 am – 11:45	Concurrent Sessions
	New Scholars Concurrent Session
	Research Forum Session
12:00 noon – 1:45 pm	Luncheon (ticket required)

**Speaker: Dennis Beresford**

Competitive Manuscript Award

2:00 pm – 3:30 pm	Concurrent Sessions
	Research Forum Session
4:00 pm – 5:30 pm	AAA Business Meeting
	Concurrent Sessions
	Research Forum Session

## MONDAY, AUGUST 8, 2005

6:45 am – 8:15 am	Section Breakfast with Business Meeting
7:00 am – 5:00 pm	Registration
8:00 am – 12:15 pm	Placement Service
8:00 am – 5:00 pm	Exhibits
Morning	<b>Opening Plenary Session</b> (keep watching for information about the Monday Plenary Session) Presidential Scholar: <b>Katherine Schipper, FASB</b> Outstanding Accounting Educator Award
9:30 am – 11:00 am	Effective Learning Strategies Forum
12:00 noon – 1:45 pm	Section Luncheons with Business Meetings
1:45 pm – 5:30 pm	Placement Service
2:00 pm – 3:30 pm	Concurrent Sessions
4:00 pm – 5:30 pm	Concurrent Sessions
6:30 pm – 8:30 pm	Welcome Reception

6:30 pm – 8:30 pm	Reception
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## WEDNESDAY, AUGUST 10, 2005

8:00 am – 11:00 am	Placement Service
8:00 am – 11:00 am	Exhibits
8:00 am – 3:00 pm	Registration
8:00 am – 9:45 am	Plenary Session
	<b>Speaker: Cynthia Cooper, formally with WorldCom</b> Notable Contributions to Accounting Literature Award
10:15 am – 11:45 am	Concurrent Sessions
	Research Forum Session
12:00 noon – 2:00 pm	Luncheon (ticket required)
	<b>Speaker: Judy Rayburn, President-Elect, American Accounting Association</b> Innovation in Accounting Education Award
2:00 pm – 3:30 pm	Concurrent Sessions
	Research Forum Session
4:00 pm – 5:30 pm	Concurrent Sessions

## TUESDAY, AUGUST 9, 2005

6:45 am – 8:15 am	Section Breakfasts with Business Meetings
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# Pre-Conference 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 7. Seven special sessions are scheduled for Saturday, August 6. 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. This year we are offering CPE sessions Monday and Tuesday afternoon.

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

### CPE DESCRIPTIONS

\* Denotes special requirements or prerequisite

### Saturday – Full Day

#### CPE Session 1 8:00 AM – 4:00 PM

##### Conducting Fraud Investigations: A Hands-on Workshop

In this workshop you will learn how to effectively resolve fraud allegations, including topics such as the fraud theory approach, phases of a fraud investigation, investigative methods, summarizing findings, estimating losses, obtaining restitution, and providing litigation support.

**Presenter:** Thomas Buckhoff, Georgia Southern University

#### CPE Session 2 8:00 AM – 4:00 PM

##### Sarbanes-Oxley Microsoft Accelerator Forensic Accounting, Expert Witness Testimony, and Computer Litigation Support

##### Intended Audience:

The presenters will compare the courtroom to the classroom, and focus on the synergy among academia, academic research peer-reviewed publications, consulting, and the area of forensic accounting, expert witness testimony, computer litigation support, and most importantly research and development (R&D). The workshop will review several related academic and trade publications that focus on the areas of forensic accounting, expert witness testimony, computer litigation support, such as *The Journal of Forensic Accounting*, as well as industry-specific journals that cover forensic accounting, expert witness testimony, and computer litigation support. The presenters will demonstrate forensic accounting computer litigation support systems for ghosting hard drives, recovering lost FATs (File Allocation Tables), and "Crashed" computer systems' hard disk drives. We will demonstrate different computer technologies and their forensic accounting implications, such as serial versus parallel hard-disk-drive interfaces, SCSI versus IDE.

**Presenters:** Sara Rushinek and Avi Rushinek, University of Miami

**Sponsor:** Teaching and Curriculum Section

#### CPE Session 3 8:00 AM – 5:00 PM

##### Fourteenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing, and Tax

This workshop provides a forum for researchers interested in the application of artificial intelligence 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.

**Sponsor:** Artificial Intelligence/Emerging Technologies Section

### Saturday Morning

#### CPE Session 4 8:00 AM – 11:00 AM

##### Using a Corporate Annual Report Project to Improve Business Understanding

Brian Stanko, Ph.D., CPA and Thomas Zeller, Ph.D., CPA (Loyola University Chicago) will demonstrate how to use an annual report in an Accounting Principles course at both the undergraduate and graduate levels to improve business and accounting understanding.

**Presenters:** Brian B. Stanko and Thomas L. Zeller, Loyola University Chicago

#### CPE Session 5 8:00 AM – 12:00 PM

##### Current Developments in Business Valuation

Business valuation is one of the most rapidly evolving areas of professional practice. Course objectives are to provide a solid understanding of this rapidly evolving area and to assist in developing assignments and materials for tax, financial, and audit courses.

**Presenters:** Keith Sellers, Fort Lewis College and Robert Ricketts, Texas Tech University

### Saturday Afternoon

#### CPE Session 6 1:00 PM – 4:00 PM

##### Value Measurement—The Need for Internally Consistent, Systemic Models

When considering alternatives, what are the existing paradigms of value measurement and/or reporting? Does existing reporting, focusing primarily on framework-based metrics, meet the requirements of users? What are the parameters for exploration and development of systemic value measurement models?

**Presenters:** William J. L. Swirsky, CICA; Paul Herring, AICPA; Robert I.G. Mclean, MatrixLinks International, Inc.; and Patrick H. Sullivan, ICM Group

### Saturday Afternoon and Sunday

#### CPE Session 7 Saturday 1:00 PM – 5:30 PM Sunday 8:00 AM – 5:00 PM

##### Tenth Symposium on Ethics in Accounting: Accounting Ethics Education and Research at a Crossroads

Faculty and doctoral students are invited to attend the 10th Ethics Research Symposium that will take place just prior to the 2005 American Accounting Association Annual Meeting in San Francisco. The symposium will focus on all aspects of accounting ethics research.

**Sponsor:** AAA Professionalism and Ethics Committee

## Sunday – Full Day

### **CPE Session 8 8:00 AM – 4:00 PM**

#### **International Accounting Seminar**

The object of this seminar is to sensitize accounting faculty and doctoral students to key pedagogical issues, research issues, literature, and teaching resources in the area of international accounting and reporting. We also examine approaches to internationalizing the accounting curriculum.

**Presenter:** Frederick D. S. Choi, New York University

**Sponsor:** International Accounting Section

### **CPE Session 9 8:00 AM – 4:00 PM**

#### **Accounting Litigation Consulting: A Primer**

Emphasis is placed on Daubert and Frye challenges in civil disputes, Federal Rules of Civil Procedures, attorney work product privilege, deposition and cross-examination best practices, courtroom behavior, report writing, risk management, and damage/valuation calculations.

**Presenter:** D. Larry Crumbley, Louisiana State University

### **\*CPE Session 10 8:00 AM – 4:30 PM**

#### **Assessment of Learning Outcomes and Accounting Programs**

This is a hands-on workshop for assessing student learning, presented by individuals with experience in assessment for AACSB and regional accreditation. Participants will learn about planning for assessment, building and using measurement rubrics, using the AICPA's core competency framework for assessment, and closing the loop.

**Presenters:** Paul E. Bayes, East Tennessee State University; Julie Adamich, St. Petersburg College; Penne Ainsworth, University of Wyoming; Joseph Bittner, American Institute of Certified Public Accountants; Thomas Calderon, The University of Akron; Patricia Eason, The University of Texas at El Paso; John Elfrink, Central Missouri State University; Steve G. Green, United States Air Force Academy; and Sherry Mills, New Mexico State University

**Sponsor:** Teaching and Curriculum Section

## Sunday Morning

### **CPE Session 11 8:00 AM – 11:00 AM**

#### **Current Issues in International Financial Reporting**

The workshop will discuss a variety of topics on the International Accounting Standards Board (IASB) agenda, including those that are joint projects with the FASB such as business combinations—purchase method procedures and performance reporting, and others that currently are being undertaken by the IASB alone such as insurance contracts and accounting by nonpublicly accountable entities. Other major projects such as convergence and the conceptual framework will also be covered.

**Presenters:** Tricia O'Malley and James Leisenring, IASB

**Sponsor:** International Accounting Section

### **CPE Session 12 8:00 AM – 11:00 AM**

#### **What's New in Fraud and Forensic Accounting?**

The discussion-format workshop includes a Sarbanes-Oxley update, the July 2004 AICPA Discussion Memorandum and its progress, tips for expert witnesses, information about career opportunities in forensic accounting, implementation issues of SAS No. 99, and discussion about the fraud and forensic texts available.

**Presenter:** Lynn H. Clements, Florida Southern College

### **\*CPE Session 13 8:00 AM – 11:00 AM**

#### **Teaching Financial Modeling**

In industry, the accountant is rushed to provide financial information to a variety of constituents. A quick financial model is built, the questions and the workbook forgotten until the questions are asked again. Students must be taught to systematically construct well-documented financial models using Excel.

**Presenter:** William C. St. John, Jr., Rensselaer Polytechnic Institute

### **CPE Session 14 8:00 AM – 11:00 AM**

#### **Ethics of Preparing Irrevocable Trust Fund Accountings**

This dynamic interactive and case study workshop identifies the ethical complexities of preparing irrevocable trust fund accountings. Participants will leave with a toolkit of 10 preventative measures to curtail preparing irregular trust fund accountings.

**Presenter:** Elizabeth Rossen, Florida International University

### **CPE Session 15 8:00 AM – 12:00 PM**

#### **Continuous Audit and Reporting Laboratory: Assurance in a Real-Time Economy**

The objectives of this workshop are to provide an overview of the state of the art of continuous auditing and assurance (CAA) and to discuss significant issues, challenges, and opportunities going forward. The workshop includes the work being done at Rutgers' CARLAB with Siemens, KPMG, HCA, and Liberty Interactive, among other companies.

**Presenters:** Miklos A. Vasarhelyi, Michael Alles, Alexander Kogan, Don Warren, and Lili Sun, Rutgers University; and David Vun Kannon, KPMG

**Sponsor:** Artificial Intelligence/Emerging Technologies Section

### **\*CPE Session 16 8:00 AM – 12:00 PM**

#### **Applied Financial Statement Analysis**

This workshop presents an applied approach to teaching financial statement analysis and equity valuation. Our aim is to span the void between the abstract theoretical treatment of financial statement analysis and the practical problem of analyzing an actual company using real-world data.

**Presenters:** Russell Lundholm and Richard Sloan, University of Michigan

**Sponsor:** Financial Accounting and Reporting Section

### **CPE Session 17 8:00 AM – 12:00 PM**

#### **Securities and Exchange Commission (SEC) Update**

The objective of the SEC Update is to provide a review of important events affecting the Securities and Exchange Commission (SEC) during the past year. In keeping with this year's AAA Convention theme, speakers will emphasize the Sarbanes-Oxley Act's consequences for the Commission's dealings with its constituents. In addition, speakers will discuss implications of the adoption of International Financial Reporting Standards by many foreign registrants during 2005 and of the proposed inclusion of eXtensible Business Reporting Language ("XBRL") tagged data in SEC filings.

**Presenters:** Andrew D. Bailey, Jr., U.S. Securities and Exchange Commission, Deputy Chief Accountant; Julie A. Erhardt, U.S. Securities and Exchange Commission, Deputy Chief Accountant; Jeffrey Naumann, U.S. Securities and Exchange Commission, Enabling Technologies Specialist; Scott Taub, U.S. Securities and Exchange Commission, Deputy Chief Accountant; and Susan Markel, U.S. Securities and Exchange Commission, Chief Accountant

**Sponsor:** SEC Liaison Committee



**CPE Session 18 8:00 AM – 12:00 PM****Advanced Projects for the Accounting Information Systems Class**

Advanced projects for the accounting information systems course including an “across cycles” Microsoft Access database project, SQL querying of a remote database, an object-oriented analysis and design project using UML, and creating a Web form with ASP .NET validation controls.

**Presenters:** Uday Murthy, University of South Florida and Guido Geerts, University of Delaware

**CPE Session 19 8:00 AM – 12:00 PM****Introduction to XBRL (featuring Current Events and Classroom Applications)**

XBRL (eXtensible Business Reporting Language) is an XML (eXtensible Markup Language) standard for the “publication, exchange, and analysis of complex financial information.” Participants in this workshop will work with classroom-tested applications to build XML/XBRL documents, understand the basics and complexities of XBRL and GL, and will be exposed to current events and the emerging possibilities of XBRL.

**Presenters:** Clinton White, Jr., University of Delaware; Glen Gray, California State University, Northridge, and Roger Debreceeny, University of Hawaii at Manoa

**Sponsor:** Teaching and Curriculum Section

**CPE Session 20 8:00 AM – 12:00 PM****What You and Your Students Need to Know about Section Nos. 302 and 404 of the Sarbanes-Oxley Act of 2002**

Sections 302 and 404 of Sarbanes-Oxley Act of 2002 have significant implications for the classroom. In this workshop, you will be exposed to key issues that are relevant to the undergraduate and graduate.

**Presenters:** Galen Sevcik and Audrey Gramling, Georgia State University

**CPE Session 21 8:00 AM – 12:00 PM****Accounting Research Opportunities Based on the Theory of Belief-Functions**

This workshop will introduce the Theory of Belief-Functions, demonstrate its practical values, and discuss its research opportunities within accounting, auditing, and systems, using real-world examples. Belief-functions are being used in research and practice in a variety of real-world settings mostly because of their flexibility in modeling uncertainties and assessing risk.

**Presenters:** Rajendra P. Srivastava, University of Kansas and Theodore J. Mock, University of Southern California

**Sponsor:** Artificial Intelligence/Emerging Technologies Section

**CPE Session 22 8:00 AM – 12:00 PM****Teaching Strategic Cost Management**

This workshop covers strategic positioning, value chain analysis, the balanced scorecard, activity-based costing, customer profitability analysis, strategic performance measurement, and other topics in cost management. The workshop provides guidance in using cases and other teaching materials, based on the instructors’ teaching experience and on insights gained from nine prior AAA Annual Meeting workshops.

**Presenters:** Ed Blocher, The University of North Carolina; Gary Cokins, SAS Institute, Inc.; and Thomas Lin, University of Southern California

**CPE Session 23 8:00 AM – 12:00 PM****Assessing Competencies with Course-Embedded Rubrics**

Assessing student competencies effectively and efficiently is challenging. This workshop will demonstrate the use of course-embedded rubrics to assess writing and oral presentations, and rubrics for teamwork will be shared. Facilitators will discuss the challenges of using individual competency rubrics for the assessment of program objectives.

**Presenters:** Keith Harrison, Debra Kerby, and Sandra Weber, Truman State University

**CPE Session 24 8:00 AM – 12:00 PM****Electronic Filing and Reporting—Systems and Business Process Implications**

This workshop will outline the issues involved with the electronic filing and reporting of business and financial information. It will explain the impact of the Sarbanes-Oxley Act and will tie in current trends for a comprehensive view of the direction of accounting and assurance. The presenters are experts in this area and have done important research and have authored publications on the topics to be covered.

**Presenters:** Gerald Trites, St. Francis Xavier University and Eric E. Cohen, PricewaterhouseCoopers

**CPE Session 25 8:00 AM – 12:00 PM****Teaching an Enterprise Resource Planning Systems (ERP) Course**

The purpose of this session is to discuss presentation of a course on ERP systems to graduate and undergraduate students. We will focus on materials (e.g., cases), content issues, and software issues.

**Presenter:** Daniel E. O’Leary, University of Southern California

**CPE Session 26 8:00 AM – 12:00 PM****The Sarbanes-Oxley Act and the Governmental and Nonprofit Accounting Instruction**

Has Sarbanes-Oxley Act changed the teaching and practicing of governmental and nonprofit accounting? Speakers for this CPE session will address these issues from their specific vantage points of standards setters and instructors of governmental and nonprofit accounting. There will be plenty of time for questions.

**Presenters:** Ehsan H. Feroz, University of Minnesota, Duluth; David Mosso, Federal Accounting Standards Advisory Board, Chairman; Terry Patton, Governmental Accounting Standards Board; Rita Cheng, University of Wisconsin—Milwaukee; and James L. Chan, University of Illinois at Chicago

**Sponsor:** Government and Nonprofit Section

**Sunday Afternoon****CPE Session 27 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) including addressing financial instruments, fair values, business combinations, consolidations, revenue recognition, liability recognition, equity compensation, international convergence, and performance reporting.

**Presenter:** Katherine Schipper, FASB

**Sponsor:** Financial Accounting and Reporting Section

**Guest registration fee required for name badge and admittance to all events for guests 12 and older.**

**CPE Session 28 1:00 PM – 4:00 PM**  
**Models for Enhanced Business Reporting**  
**(The EBRM Consortium)**

Responding to the malfeasance crisis, the AICPA instituted the Enhanced Business Reporting Special Committee. As an input for the ensuing consortium, four models have been developed. This workshop covers these models with particular emphasis of the extreme accounting (Galileo) model.

**Presenters:** Miklos A. Vasarhelyi, Rutgers University; Paul Herring and Amy Pawlicki, American Institute of Certified Public Accountants; Rani Hoitash, Suffolk College; and Michael Alles, Rutgers Business School

**Sponsor:** Artificial Intelligence/Emerging Technologies Section

**CPE Session 29 1:00 PM – 4:00 PM**  
**Integrating Technology in Accounting Curriculum:**  
**Meaningful and Easy Applications of ERP**

This CPE session demonstrates (with hands-on access) use of interactive CDs developed by faculty at three universities, and piloted and used at twenty U.S. and international institutions to supplement financial and managerial accounting classes regarding uses of ERP and SEM software to enhance tactical and strategic decision making using accounting information.

**Presenters:** Philip Reckers, Arizona State University; Bart Hartman, St. Joseph University; and Govind Iyer, Arizona State University

**CPE Session 30 1:00 PM – 4:00 PM**  
**Accounting Advisory Boards:**  
**Current and Best Practices**

Are you using your Advisory Board effectively? Does it provide resources to your department? This workshop examines the role and structure of Advisory Boards. The researchers present findings from their web survey and lead a Chair's panel of best practices.

**Presenters:** Thomas Tyson, St. John Fisher College; Julia Karcher, University of Louisville; and C. Richard Baker, University of Massachusetts Dartmouth

**Sponsors:** Teaching and Curriculum and Accounting Program Leadership Group Sections

**CPE Session 31 1:00 PM – 4:00 PM**  
**Quality Approaches and Resources for Ethics**  
**Education: Philosophical Groundings, Process**  
**Maps for the Resolution of Ethical Dilemmas in**  
**Business and Accounting Contexts, the Sarbanes-**  
**Oxley Act, and Values Clarification Frameworks**  
**for Ethical Leadership**

This ethics workshop looks at the recognition and resolution of ethical dilemmas in business and accounting contexts through philosophical groundings, process maps, provisions of the Sarbanes-Oxley Act, and values clarification for ethical leadership. The emphasis is on quality approaches and resources for ethics education.

**Presenter:** Susan T. Sadowski, Gettysburg College

**CPE Session 32 1:00 PM – 4:00 PM**  
**Fraud Prevention, Detection, and Reporting**

Techniques used in the prevention, detection, and reporting of fraud will be explored; fraud initiatives by the SEC and the AICPA will be discussed; fraud certificates will be explained; and a new case study will stimulate lively discussion.

**Presenter:** Lynn H. Clements, Florida Southern College

**CPE Session 33 1:00 PM – 4:00 PM**  
**AICPA/CICA Generally Accepted Privacy Principles**

In this session, you will learn how to implement and maintain an effective privacy program using the AICPA/CICA's Privacy

Framework. The Framework contains 10 privacy principles and 65 related criteria essential to the proper protection and management of personal information.

**Presenters:** Marilyn Greenstein-Prosch, Arizona State University West; Nancy Cohen, American Institute of Certified Public Accountants; and Doron Rotman, KPMG

**CPE Session 34 1:00 PM – 4:00 PM**  
**Independence and Nonaudit Engagements**

Today's small and medium practitioners enjoy a close and important relationship with small and medium businesses. This could lead to inadvertent breaches of independence. While there is extensive literature regarding independence in an audit, there is little information about how the rules relate to compilation, review, and other attest engagements. This seminar will address the ethical standards, their relationship to nonaudit engagements, and how the practitioner can avoid independence impairments.

**Presenter:** Kenneth Heaslip, Kean University

**CPE Session 35 1:00 PM – 4:30 PM**  
**Closing the Assessment Loop for Critical Thinking**

This workshop will demonstrate how to assess critical-thinking skills using course-embedded essay assignments. Assessments automatically identify next steps in student skill development, making it easier for professors and programs to "close the assessment loop."

**Presenters:** Susan K. Wolcott, WolcottLynch Associates and Leslie G. Eldenburg, The University of Arizona

**Sponsor:** Teaching and Curriculum Section

**CPE Session 36 1:00 PM – 4:30 PM**  
**How to Build and Implement ABC Systems**

This is a workshop on how to implement ABC. It focuses on the steps involved in building ABC models. Participants should have a theoretical knowledge of ABC. The techniques learned can be applied to any organization and to enrich teaching.

**Presenters:** Gary Siegel, DePaul University and Gail Kaciuba, Midwestern State University

**CPE Session 37 1:00 PM – 4:30 PM**  
**Research Issues in AI/ET**

The primary objective of this workshop is to discuss emerging research issues in Artificial Intelligence and Emerging Technologies from a number of different perspectives, including researchers, editors, and referees. Guest speakers will review these issues, with a panel to close.

**Presenters:** Daniel E. O'Leary, University of Southern California; Jim Hunton, Bentley College; and Steve Sutton and Vicki Arnold, University of Connecticut

**Sponsor:** Artificial Intelligence/Emerging Technologies Section

**CPE Session 38 1:00 PM – 4:30 PM**  
**A New and Innovative Teaching Approach to**  
**Comprehensive Financial Planning:**  
**AFS and CFP Board Model Financial Planning**  
**Curriculum**

Learn new and innovative ways to add much-needed comprehensive financial planning to your curriculum in compliance with CFP Board's registration requirements. Over 77 million U.S. baby boomers are in the process of retiring. Most of them are not ready financially. Young American workers are in the process of seeing their Social Security accounts partially privatized, and this is just in the U.S. The immediate need to train significantly more professionally qualified financial planners globally truly staggers one's imagination. Join the crusade!

**Presenters:** William Brent Carper, Fayetteville State University and Kathryn D. Ioannides, Director, Education and Examination, Certified Financial Planner Board of Standards, Inc.

## **CPE Session 39 1:00 PM – 4:30 PM** **Future Directions in Government and Nonprofit Research**

This workshop explores possible future research in the government and nonprofit sectors. Coverage includes: (1) governmental auditing, (2) governmental accounting and reporting, (3) performance measurement and reporting, (4) the municipal bond market, and (5) accounting and auditing for nonprofit organizations.

**Presenters:** Randal Elder, Syracuse University; Jayaraman Vijayakumar, Virginia Commonwealth University; Ken Smith, Willamette University; Don Deis, Texas A&M University–Corpus Christi; and Linda Parsons, George Mason University

**Sponsor:** Government and Nonprofit Section

## **CPE Session 40 1:00 PM – 4:30 PM** **Accounting as an Evolved Institution**

We investigate the proposition that accounting is an evolved institution rather than a consciously designed one. We discuss recent empirical historical accounting research and new research opportunities that arise from exploiting evolutionary theories and research methods from several academic disciplines.

**Presenters:** Gregory Waymire and Sudipta Basu, Emory University

**Sponsor:** Vice President for Research



The “City by the Bay” is full of excellent and well-known places just waiting for you to explore—whether this trip will be your very first or a return trip, you will face an inexhaustible list of appealing attractions to experience before or after the Annual Meeting.

**Fisherman’s Wharf**, known for its historic waterfront, offers many tourist shops, street performers, and really fresh crab. **Pier 39** is a consumer extravaganza where you can see sea lions basking in the sun and also view glimpses of ocean life at **Underwater World**. Take the ferry from **Pier 41** for a cruise to **Alcatraz Island**, where you can take a tour of the famous federal prison—be sure to make reservations ahead of time because tickets sell out early.

Get on a cable car at the Wharf and experience panoramic views of the Bay, **Alcatraz**, and the **Golden Gate Bridge** as you travel to **Union Square** to do some serious sophisticated shopping.

Be sure not to miss **North Beach**, the Italian quarter where tempting delis, bakeries, and pasta places abound. A must-see here is the **City of Lights Bookstore** on Columbus Avenue. North Beach was the home of the Beat generation, regarded by some as the predecessor of the 1960s’ counterculture, which can be relived through a visit to the **Haight-Ashbury** district, where there are excellent music, book, and vintage clothing shops.

Breathtaking views of San Francisco are available free at **Coit Tower** just outside North Beach and at **Corona Heights** (a park near the Castro district) where you can experience a 360-degree view of the city.

**Chinatown** is next to North Beach and boasts tea and herb shops as well as fish and exotic spice markets. Here you can explore the

## **NEW EVENT**

### **In-Conference CPE**

A new initiative this year designed to attract and involve practitioners (and also available to other members), new CPE sessions will be on Monday and Tuesday afternoons. Topics will address fraudulent financial reporting, tax and corporate governance, ethics, and continuous monitoring technology. Two titles are listed here and two more will be added soon. Find updates at: [http://aaahq.org/AM2005/cpeinfo\\_in.htm](http://aaahq.org/AM2005/cpeinfo_in.htm). In-conference CPEs are separately ticketed as part of registration with a fee of CPE \$45/session.

### **Monday – Afternoon**

#### **CPE Session 41 2:00 PM – 5:00 PM**

##### **The Tax World in a Risk-Focused Environment**

Tax accounting and financial reporting issues. The changing relationship between a client and an audit firm. Corporate tax departments, risk management, and corporate governance. Best practices in tax data management.

**Presenters:** Richard G. Larsen, Partner, E&Y National Tax Office

### **Tuesday – Afternoon**

#### **CPE Session 43 2:00 PM – 5:00 PM**

##### **Continuous Monitoring Technology**

This session will discuss the emerging ERP systems-based framework for integrated, continuous monitoring of organizations, transactions with the goal of significantly reducing fraud, misuse, and errors by insiders. The continuous monitoring concept will be described and differentiated from continuous auditing, previous methods for batch-oriented monitoring of transactions will be discussed, and there will be an in-depth review of state-of-the-art continuous monitoring solutions including customer experiences with these solutions. The continuous monitoring discussion will focus on various approaches as well as the associated workflow and process requirements for effective continuous monitoring programs. The session will conclude with consideration of potential results and future directions in continuous monitoring.

Chinese Culture Center, old St. Mary’s Cathedral, and the Tin How Temple. You can also watch the bakers at the Golden Gate Fortune Cookies Company.

From the **Ferry Building Marketplace**, a popular marketplace with great eating places, you can take an interesting walk along the **Embarcadero** to SBC Park, the Giants’ baseball stadium.

**Unusual places** to visit include **The Giant Camera**, a camera *obscura* in a building shaped like a camera, located at 1090 Point Lobos Avenue at the northern end of Ocean Beach; **Philo Television**, regarded by some as the birthplace of television, on 200 Green Street; **The Buena Vista**, the undisputed birthplace of Irish coffee, on 2765 Hyde Street; **Twin Peaks** on Twin Peaks Boulevard off Portola has a fantastic view of the city—the only place in the city limits where you can see both Ocean Beach and the Bay; and last, but by no means least, **The Japanese Tea Garden** in Golden Gate Park is a beautiful example of the Asian flair that San Franciscans highly regard.

Restaurants of note: **Gary Danko** (usually booked six weeks in advance); **Farallon** (fun and stylish seafood place); **Zuni Café** (nonfussy Italian-Mediterranean fare). Reasonably priced restaurants: **L’Osteria del Forno** (North Beach); **Chow** (good food at low prices but a long wait); **Swan Oyster Depot** (fish market-diner lunchtime favorite); and **Tommy’s Joynt** (historic setting).

Nightlife: Check out the clubs, bars, or cafés that offer musical entertainment on **Columbus** and **Broadway Avenues** in North Beach.

# Hotel Information

The American Accounting Association's 2005 Annual Meeting will be held at the **Hilton San Francisco Hotel** in San Francisco, California, August 7–10.

Special room rates for meeting attendees include three possible options for single or double rooms:

- A limited number of Classic rooms \$179 US
- Deluxe rooms (more skyline views): \$199 US
- Executive Tower (concierge level) \$239 US

*Book early if interested in the Classic rate!*

Hilton San Francisco is also offering these great benefits:

- Free high-speed internet access
- Double HiltonHonor points (including enrollment if applicable)
- 10% discount in the Hotel restaurants during meeting dates (excluding Kiku and alcoholic beverages)
- Complimentary health club access (a \$9/day value)

**If you are not a HiltonHonor member this would be a great time to sign up — the AAA Annual Meeting will be in Hilton hotels in 2007 in Chicago and 2009 in New York City.**

**To sign up for Hilton Honors online go to <http://hhonors.hilton.com>**

To receive the special conference rate be sure to:

- Make your reservation by July 5, 2005
- Identify yourself as attending the American Accounting Association Annual Meeting

## Hilton San Francisco

333 O'Farrell Street  
San Francisco, California 94102

**Phone:** 1-415-771-1400

**Toll free:** 1-800-445-8661

**Fax:** 1-415-771-6807

*Online reservations will be available soon.*

## Overflow Hotel Information

Some Annual Meeting sessions and events will be held at the adjacent Renaissance Parc 55 Hotel. The special room rate for meeting attendees is \$179 (US - single or double occupancy).

## Renaissance Parc 55

55 Cyril Magnin Street  
San Francisco, CA 94102

**Phone:** 1-415-392-8000

**Toll Free Reservations:** 1-800-595-0507

**Fax:** 1-415-403-6602

**Online:** <https://marriott.com/reservationavailability.mi?propertyCode=SFOSR&gc=aacaaca>

To receive the special conference rate be sure to:

- Make your reservation by July 5, 2005
- Identify yourself as attending the American Accounting Association Annual Meeting

## Airport

The **San Francisco International Airport (SFO)** is the closest commercial airport to the AAA 2005 Annual Meeting.

## Travel Discounts

**Uniglobe Forest Lake Travel** is the official travel agency for AAA meetings for members who would like access to this service.

Uniglobe Forest Lake Travel offers a full-service website that allows you to book your air travel, research destinations, select specials, and more. Booking online not only offers additional convenience, but the benefit of a lower transaction fee at only \$20.00 per airline ticket. (All credit card information is secured by an SSL.) Check out Uniglobe's special airfares online at: <http://ta3.uniglobetravel.com/viewhome.asp?sit=23&vty=ARTICLE&aid=1214&tid=0&sessionid=>

Uniglobe Forest Lake Travel consultants will also work with you directly to plan your air travel and other excursions. The booking transaction fee with a consultant is \$35.00 per airline ticket. Consultants are available Monday through Friday 9:00 am to 5:00 pm, Saturday 9:00 am to 12:00 Noon, Eastern Time at (800) 771-4488;

E-mail: [info@uniglobeforestlaketravel.com](mailto:info@uniglobeforestlaketravel.com)

**For travel to San Francisco for the 2005 Annual Meeting visit the AAA website: <http://aaahq.org/AM2005/hotel.htm>**



## 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](mailto:Debbie@aaahq.org) or (941) 556-4101, to facilitate identification and accommodation of these needs by the Association.

# Membership . . . . .

## **American Accounting Association—Accounting and Business Education Research and Practice Worldwide.**

Be sure to bookmark our website at <http://AAAhq.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.
- **Exchange ideas** with scholars and practitioners from all over the world. AAA members teach and practice in 79 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, 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.
- **Join a special interest section.** Members are eligible to join 15 sections that have an interest in a specialized subject matter or educational environment.
- **Take advantage of our placement services.** The Annual Meeting Placement Center provides a unique opportunity for recruiters and candidates to meet. 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.

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

## **2005 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 headquarters hotel. 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 2005 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 27 will be posted on the AAA website by July 11 unless otherwise specified. The postings will remain on the AAA website until November 1. Placement submissions received after June 27 will not be posted on the website. Complete information, including guidelines, submission instructions, and pricing, is available on our website at: <http://aaahq.org/AM2005/placement.cfm>

## **Special Food Requirements**

Members attending the Annual Meeting in San Francisco 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.

# Registration Deadline – June 27, 2005

- **Register online to save** and get the lowest available registration fee.
- Registrations received after June 27 will incur a \$50 late fee.
- On-site registrations will incur the \$50 late fee plus an additional \$50 on-site processing fee.

## Register Online to Save!

- Register and pay online and receive a reduced registration fee.
- You can register online at the AAA website until 4:00 PM EDT July 25, 2005.
- **Register online at <http://AAAhq.org/AM2005/menu.htm>**

## Mail or Fax Registration

- All registration inquiries and change requests should be directed to AAA headquarters at [Office@aaahq.org](mailto: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, 2005. 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 American Accounting Association.

## On-Site Registration

- On-site registration will be available August 7–10 at the AAA On-Site Registration Desk in the Hilton San Francisco.
- 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 27 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 for guests 12 and older.

**For travel to San Francisco for the 2005 Annual Meeting visit the AAA website: <http://aaahq.org/AM2005/hotel.htm>**

## Membership Dues

- The registration fee for nonstudents includes membership dues in the American Accounting Association for 2005–06, extending from September 2005–August 2006.
- 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 also join special interest sections and subscribe to section journals.
- Student registration does not include membership. Contact the American Accounting Association for information on membership.

## Annual Meeting Registration Fee Includes:

- Name Badge
- Exhibit Hall admission
- Placement Center admission
- Program and Proceedings Book
- Quick Reference Card
- List of Registrants
- 2005–06 membership dues in the American Accounting Association (nonstudent)
- One ticket to either the Tuesday or Wednesday Luncheon
- Sunday evening Early Bird Reception
- Monday evening Welcome Reception
- Tuesday evening Reception
- Refreshment breaks
- Cyber Café admission

## Guest Registration Fee Includes:

A \$25 guest registration fee is required for guests 12 and older.

- Paid Guests **must** be listed on the registration form.
- Name Badge (required for admission to events and activities)
- Exhibit Hall admission
- Placement Center admission
- Sunday evening Early Bird Reception
- Monday evening Welcome Reception
- Tuesday evening Reception
- Refreshment breaks
- Cyber Café admission

### Please Note:

The registration deadline is June 27, 2005. **(Registrations received after June 27 will incur a \$50 late fee.) Online registration is available for CPE sessions and the 2005 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.** Guests 12 and older must be registered to receive a badge and access to events and activities.

# 2005 ANNUAL MEETING REGISTRATION FORM

AAA Member ID # \_\_\_\_\_ (from mailing label)

Name: \_\_\_\_\_

Nickname: (for badge) \_\_\_\_\_

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** Check below to indicate desired journal(s) and enter amount in Box G.

**Full Members—U.S. and Foreign Registration (including 2005–06 membership dues)**

<input type="checkbox"/> Review only	\$485	with electronic	\$505
<input type="checkbox"/> Horizons only	\$485	with electronic	\$505
<input type="checkbox"/> Issues only	\$485	with electronic	\$505
<input type="checkbox"/> Review and Horizons	\$495	with electronic	\$515
<input type="checkbox"/> Review and Issues	\$495	with electronic	\$515
<input type="checkbox"/> Horizons and Issues	\$495	with electronic	\$515
<input type="checkbox"/> All three journals	\$505	with electronic	\$525
<b>Student Members (USA and Canada only) — Registration</b>	\$180 (does not include membership dues)		
<b>Life Members — Registration</b>	\$340		

**B. Guest Registration Fee** Required for guests 12 and over for badge, receptions, placements, exhibit hall, and cyber café.

Names: \_\_\_\_\_

\_\_\_\_\_ guests @ \$25 \$ \_\_\_\_\_

**C. Section Membership Dues (FULL MEMBERS ONLY)**

Please total sections and options desired:

Accounting Behavior and Organizations .....	\$15 \$ _____
<b>BRIA</b> electronically*	\$ 5 \$ _____
Accounting Programs Leadership Group .....	\$50 \$ _____
American Taxation Association .....	\$35 \$ _____
<b>JATA</b> electronically*	\$ 5 \$ _____
Artificial Intelligence/Emerging Technologies .....	\$15 \$ _____
<b>JETA</b> electronically*	\$ 5 \$ _____
Auditing .....	\$35 \$ _____
<b>AJPT</b> electronically*	\$ 5 \$ _____
Diversity .....	\$15 \$ _____
Financial Accounting and Reporting .....	\$20 \$ _____
Gender Issues and Worklife Balance .....	\$15 \$ _____
Government and Nonprofit .....	\$10 \$ _____
Information Systems .....	\$20 \$ _____
<b>JIS</b> electronically*	\$ 5 \$ _____
International Accounting .....	\$20 \$ _____
<b>JJAR</b> electronically*	\$ 5 \$ _____
Management Accounting .....	\$15 \$ _____
<b>JMAR</b> electronically*	\$ 5 \$ _____
Public Interest .....	\$15 \$ _____
<b>API</b> electronically*	\$ 5 \$ _____
Teaching and Curriculum .....	\$10 \$ _____
Two-Year College .....	\$10 \$ _____
Section Total (enter total in Box G) \$ _____	

\*Section membership required

**For AAA use only:** P S \_\_\_\_\_ Ref. No. \_\_\_\_\_

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

**Space is limited.** First preference is not guaranteed. Register early.  Tuesday Lunch  Wednesday Lunch  None

Check here if you require a vegetarian meal.

**E. Special Events** Indicate the number of tickets you would like.

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

**Sunday Dinner** \_\_\_\_\_ tickets @ \$60 \$ \_\_\_\_\_

**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 @ \$30 \$ _____
Government & Nonprofit Section	_____ tickets @ \$30 \$ _____
International Accounting Section	_____ tickets @ \$30 \$ _____
Management Accounting Section*	_____ tickets @ \$30 \$ _____
Two-Year College Section*	_____ tickets @ \$15 \$ _____

**Tuesday Breakfasts**

Diversity*	_____ tickets @ \$20 \$ _____
Gender Issues and Worklife Balance*	_____ tickets @ \$15 \$ _____
Information Systems Section*	_____ tickets @ \$20 \$ _____

**Tuesday Luncheon** extra ticket \_\_\_\_\_ tickets @ \$30 \$ \_\_\_\_\_

**Wednesday Luncheon** extra ticket \_\_\_\_\_ tickets @ \$30 \$ \_\_\_\_\_

SPECIAL EVENT TOTAL (enter total in box G) \$ \_\_\_\_\_

\*Section Business Meetings will be held during these events.

Check here if you require a vegetarian meal.

NOTE: Only a limited number of meal tickets can be sold on-site.

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

CPE 7 includes the Accounting Exemplar Award Luncheon. If you sign up for CPE 7 you may not take another CPE Saturday PM.

**Saturday Full Day (CPE Sessions 1 – 3) @ \$130**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Saturday am (CPE Sessions 4, 5) @ \$65**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Saturday pm (CPE Session 6) @ \$65**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Saturday pm/Sunday am (CPE Session 7) @ \$130**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Sunday Full Day (CPE Sessions 8 – 10) @ \$130**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Sunday am (CPE Sessions 11–26) @ \$65**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Sunday pm (CPE Session 27 – 40) @ \$65**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Monday pm (CPE Session 41) @ \$45**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Tuesday pm (CPE Session 43) @ \$45**  
CPE Session # \_\_\_\_\_ Amount \$ \_\_\_\_\_

CPE Total (enter total in Box G) \$ \_\_\_\_\_

**G. Payment Due**

Registration Fee and Dues (from Box A)	\$ _____
Guest Registration Fee (from Box B)	+ _____
Section Membership Dues (from Box C)	+ _____
Special Events (from Box E)	+ _____
CPE Sessions (from Box F)	+ _____
<b>\$50 late registration fee after June 27</b>	+ _____
<b>Additional \$50 on-site processing fee</b>	+ _____
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 \_\_\_\_\_

I agree to pay any late fees assessed if my registration is received after June 27, 2005.

Signature \_\_\_\_\_

**You can attend plenary sessions, luncheons, award presentations, and select from more than 193 Traditional Concurrent Sessions, more than 181 Forum Papers, and 42 CPE Sessions.**

### **Session and Paper Topic Highlights**

- Using Cases to Motivate Learning—Pete Wilson
- Effects of SOX on the Auditing Profession
- Real-Life Accounting Data for the Classroom
- PCAOB, SEC, FASB and IASB Updates
- Managing Group Projects and Assignments
- Effect of SOX on the IT function
- Identifying and Measuring Learning Outcomes

### **CPE Opportunities**

- The Tenth Symposium on Ethics in Accounting: Accounting Ethics Education and Research at a Crossroads
- International Accounting Seminar
- Integrating Technology in the Accounting Curriculum: Meaningful and Easy Applications of ERP
- Accounting as an Evolved Institution
- What's New in Fraud and Forensic Accounting?
- Teaching Strategic Cost Management
- Current Issues at the IASB, FASB, and SEC
- Continuous Audit Reporting Laboratory: Assurance in a Real-Time Economy
- The Sarbanes-Oxley Act and Government Non-Profit Accounting Instruction
- Introduction to XBRL

**Effective Learning Strategies Forum**

**New Scholars Concurrent Sessions**

**Research Forum**



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