

---

**2006**

**AAA  
Information  
Systems  
Section**

**MIDYEAR CONFERENCE**  
January 4–7, 2006



**DOUBLETREE  
PARADISE VALLEY RESORT  
SCOTTSDALE, ARIZONA**

**MIDYEAR CONFERENCE**  
**January 4–7, 2006**

**Acknowledgments**

**Program**

**List of Registrants**

# AAA Information Systems Section

## AAA Information Systems Section

The IS Section is grateful to the many individuals who helped create a quality Midyear Meeting

### 2005 – 2006 Information Systems Officers

President	Stephanie M. Bryant (University of South Florida)
Past President	Christopher J. Wolfe (Texas A&M University)
President–Elect	Scott L. Summers (Brigham Young University)
Treasurer	Vernon J. Richardson (University of Arkansas)
Secretary	Bruce Dehning (Chapman University)

### 2006 AAA – IS Section Program Planning Committee

Meeting Coordinator:	Carolyn Strand Norman (Virginia Commonwealth University)
New Scholar Consortium Coordinator:	Uday Murthy (University of South Florida)
JIS Research Workshop Coordinator:	Tanya Lee (University of North Texas)
Manuscript and Program Co-Coordinator:	Brad Tuttle (University of South Carolina)
Manuscript and Program Co-Coordinator:	Mary B. Curtis (University of North Texas)
Education Manuscript Coordinator:	Conni Lehmann (University of Houston–Clear Lake)
2007 Meeting Coordinator:	Mary B. Curtis (University of North Texas)

### AIS New Scholar Consortium Coordinator

Uday Murthy (University of South Florida)

### JIS Workshop Coordinator

Tanya Lee (University of North Texas)

### Panelists and Presenters

David Fordham (James Madison University)
Greg Gerard (Florida State University)
Peter Gillett (Rutgers University)
David Hayes (Louisiana State University)
Jim Lampe (Texas Tech University)
Tina Loraas (Auburn University)
Antoinette Lynch (Miami University)
Marcus Odom (Southern Illinois University)
Robin Pennington (University of Tennessee)
Bob Slater (Texas A&M University–Corpus Christi)
Paul Steinbart (Arizona State University)

# AAA Information Systems Section

## Moderators

- Session A:** Jan Eighme (Miami University)  
**Session B:** Ron Clark (Auburn University )  
**Session C:** Partha Mohapatra (Morgan State University)  
**Session D:** Marianne Bradford (North Carolina State University )  
**Session E:** Greg Gerard (Florida State University)  
**Session F:** Dwayne McSwain (Middle Tennessee State University)  
**Session G:** Kenneth Henry (Florida International University)  
**Session H:** Sarah Bee (Seattle University )  
**Session I:** Kathy Hurt (Baylor University)

## Discussants

- Session A:** Mark Cecchini (University of South Carolina)  
Jacob Peng (University of Michigan–Flint)  
**Session B:** Maureen Mascha (Marquette University)  
Diane Janvrin (Iowa State University )  
**Session C:** Del DeVries (University of Tennessee)  
Tina Loraas (Auburn University )  
**Session D:** Jagdish Pathak (University of Windsor)  
Robin Pennington (University of Tennessee)  
**Session E:** Panel Discussion  
**Session F:** Education Session  
**Session G:** Ingrid Fisher (State University of New York at Albany)  
Bonnie Morris (West Virginia University)  
**Session H:** Education Session  
**Session I:** Linda Ruchala (University of Nebraska)  
Darrell Brown (Portland State University)

# AAA Information Systems Section

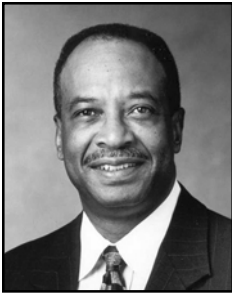
## Reviewers

- Michael Alles (Rutgers University)  
Mark Anderson (The University of Texas at Dallas)  
Joe Anthony (Michigan State University)  
Tammy Bahmanziari (Southern Illinois University)  
Amelia Baldwin (University of Alabama)  
Jean Bedard (Bentley College)  
Robert Biscontri (University of Manitoba)  
A. Faye Borthick (Georgia State University)  
Paul Bowen (University of Queensland)  
Marianne Bradford (North Carolina State University)  
Joe Brazel (North Carolina State University)  
Darrell Brown (Portland State University)  
Kimberly Burke (Millsaps College)  
Thomas Calderon (University of Akron)  
Carla Carnaghan (University of Waterloo)  
Mark Cecchini (University of South Carolina)  
John Cheh (University of Akron)  
Michael Cipriano (University of South Carolina)  
Bill Cummings (Northern Illinois University)  
Roger Debreceeny (University of Hawaii)  
Bruce Dehning (Chapman University)  
Delwyn DeVries (University of Tennessee)  
William Dilla (Iowa State University)  
Patrick Dorr (Oklahoma State University)  
Rick Dull (Clemson University)  
George Durler (Emporia State University)  
Jan Eighme (Miami University)  
Guido Geerts (University of Delaware)  
Joe Gelinis (Bentley College)  
Greg Gerard (Florida State University)  
John Gerdes (University of California, Riverside)  
Severin Grabski (Michigan State University)  
Liming Guan (University of Hawaii)  
William Heninger (Brigham Young University)  
Kenneth Henry (Florida International University)  
James Hunton (Bentley College)  
Kathy Hurtt (Baylor University)  
Paul Hutchison (University of North Texas)  
Cynthia Jackson (Northeastern University)  
Diane Janvrin (Iowa State University)  
Andrea Kelton (University of Tennessee)  
Kevin Kobelsky (Baylor University)  
Tanya Lee (University of North Texas)  
Jack Maher (Virginia Tech)  
David Malone (Texas Tech University)  
Kevin McFarlane (Front Range Community College)  
Eddie Metrejean (Georgia Southern University)  
Partha Mohapatra (Morgan State University)  
Andreas Nicolaou (Bowling Green State University)  
Dan O'Leary (University of Southern California)  
Jagdish Pathak (University of Windsor)  
Jacob Peng (University of Michigan–Flint)  
Robin Pennington (University of Tennessee)  
Terence Pitre (University of South Carolina)  
Geert Poels (Ghent University)  
Marilyn Greenstein Prosch (Arizona State University West)  
Ann Pushkin (West Virginia University)  
Jacqueline Reck (University of South Florida)  
Vern Richardson (University of Arkansas)  
Linda Ruchala, University of Nebraska  
Juan Sanchez-Cuevas (The University of Texas at San Antonio)  
Brad Schafer (University of South Florida)  
Dewayne Searcy (Auburn University)  
Murphy Smith (Texas A&M University)  
Brad Trinkle (University of Alabama)  
Ralph Viator (Texas Tech University)  
Patrick Wheeler (University of Missouri–Columbia)  
Clinton White (University of Delaware)  
Darryl Woolley (University of Colorado)  
Sally Wright (University of Massachusetts Boston)

## AAA Information Systems Section

### Special Acknowledgment

We are grateful to the KPMG Foundation for providing funding for the AIS New Scholar Consortium. This grant allows us to waive the registration fee for our AIS doctoral students and permits the IS Section to continue to emphasize mentoring as an important part of our mission.



#### **Eddie R. Munson**

*National Partner & Director, University Relations & Campus Recruiting*

Eddie Munson was appointed by the Chairman of KPMG LLP to develop strategy and lead team efforts for firm-wide procurement of talent in a highly competitive environment where attracting and retaining the best and brightest is critical for success. First year accomplishments include increasing entry-level professional hires by nearly 30% to meet significantly increased client service demands, while meeting or exceeding benchmark metrics used to view quality of new hire talent pools. He also developed and conducted several national symposiums designed to expose leading college professors to current professional requirements, including the nature of changes in the profession, new accounting and auditing requirements, and the impact of Sarbanes-Oxley on business.



#### **Blane Ruschak**

*National Director, Campus Recruiting Operations*

In 1980, Blane graduated from Rutgers College with a Bachelors of Science in Economics, and received his Masters degree in Accounting from the University of Hawaii at Manoa. Before assuming his current position, Blane was the Director of College Recruiting for the Pacific Southwest area, and was responsible for hiring all entry-level Assurance and Tax department personnel. In 2000, he assumed his current position, which is part of the KPMG National Recruiting team in Montvale, New Jersey. He serves as the KPMG member in the following organizations: Beta Alpha Psi Advisory Forum, Board of the Accounting Program Leadership Group (APLG) of the AAA, Board of Directors for the Federated Schools of Accountancy, member of the Association of Campus Recruiting Executives, member of the Human Resource Recruiting and Retention Committee for the California State Society of CPA's, and Board of the Education Foundation for Woman.



## **Shyam Sunder**

### *Plenary Session Guest Speaker*

Shyam Sunder, President-Elect of the American Accounting Association, is the James L. Frank Professor of Accounting, Economics and Finance, School of Management, Yale University. Professor Sunder is a world-renowned experimental economist and accounting theorist. His research contributions include financial reporting, dissemination of information in security markets, statistical theory of valuation, and design of electronic markets. He is a pioneer in the fields of experimental finance and experimental macroeconomics. He has published seven books and over one hundred articles in leading journals such as *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Carnegie Rochester Conference Series on Public Policy*, *Chinese Accounting Review*, *Accounting Horizons*, *Journal of Accounting, Auditing and Finance*, *Journal of Economic Theory*, *Journal of Finance*, and many others. His current research interests include contract theory of accounting and control; minimal rationality economics; experimental research in asset markets and monetary theory; time dimension and management of resources; statistical theory of valuation; strategic financial decision making; and electronic commerce. He previously held positions at Carnegie Mellon (Richard M. Cyert Professor of Management & Economics), the University of Minnesota (Honeywell Professor of Accounting), and the University of Chicago.

# AAA Information Systems Section

## **Format for Paper Sessions**

(all sessions are 90 minutes)

We will use the same format this year that we used last year in New Orleans. Our hope is that this format will provide authors valuable feedback to improve their research. Also, this format should encourage audience participation and discussion, which fosters a more collegial atmosphere.

Thank you — We sincerely hope you enjoy the 2006 Midyear Meeting!

## **Research Papers\***

2 papers/session – 45 minutes/paper: 20 discussant, 10 author, 15 audience

## **Educational/Instructional Papers**

2 papers/session – 45 minutes/paper: 25 author, 20 audience

3 papers/session – 30 minutes/paper: 20 author, 10 audience

at's primary role is to summarize the paper, rather than critique it. The discussant's suggestions for  
e paper would best come as part of the audience participation.



## Program

# AIS New Scholar Consortium & JIS Research Workshop

WEDNESDAY, JANUARY 4, 2006

5:00 – 6:30 p.m. Foyer	Doctoral Registration
5:30 – 6:30 p.m. Rattlers	AIS New Scholar Consortium Reception (light refreshments)
6:30 p.m.	Dinner (on your own)

THURSDAY, JANUARY 5, 2006

## AIS New Scholar Consortium, Sponsored by the KPMG Foundation

7:00 a.m. – 6:00 p.m. Foyer	Registration
7:00 – 8:00 a.m. Bouchon	Breakfast
8:00 a.m. – 5:00 p.m. Sedona	<b>CPE Workshop</b> <i>Semantic Modeling of Accounting Phenomena</i> Julie Smith David (Arizona State University) William E. McCarthy (Michigan State University)
8:00 – 10:00 a.m. Bouchon	<b>Approaches to Teaching AIS</b> Panelists: Peter Gillett, Greg Gerard, David Fordham, Marcus Odom <ul style="list-style-type: none"><li>• REA approach</li><li>• Transaction cycles</li><li>• Projects</li><li>• Cases</li></ul>
10:00 – 10:15 a.m. Foyer	<b>Break</b>
10:15 a.m. – Noon Bouchon	<b>Research Tips for New Scholars</b> Panelists: Paul Steinbart, Jim Lampe, Robin Pennington, Antoinette Lynch <ul style="list-style-type: none"><li>• Generating research ideas after the dissertation</li><li>• Coauthoring strategies</li><li>• Balancing teaching and research</li><li>• Strategies for enhancing publication success</li></ul>

---

**THURSDAY, JANUARY 5, 2006 (continued)**

<b>Noon – 1:15 p.m.</b> Rattlers	<b>Lunch</b> (Joint with New Scholars, SMAP, and Executive Committee)
<b>1:15 – 5:00 p.m.</b> Executive Board Room	<b>IS Section Executive Committee Meeting</b>
<b>1:15– 1:45 p.m.</b> Bouchon	<b>Software/Tools for Running Web experiments</b> Bob Slater (Texas A&M University–Corpus Christi)
<b>1:45 – 2:30 p.m.</b> Coronado	<b>CONCURRENT SESSIONS</b> <i>Ph.D. Students — Tips on the interview process, finding a job, and managing the first year as an assistant professor.</i> Moderator: Tina Loraas (Auburn University)
Bouchon	<i>New Assistant Professors – Third year review process, creating and maintaining a teaching portfolio, selecting research projects, targeting papers appropriately.</i> Moderator: David Hayes (Louisiana State University)
<b>2:30 – 5:00 p.m.</b> Bouchon	<b>JIS Research Workshop</b>
<b>5:00 – 5:30 p.m.</b> Bouchon	<b>New Scholar Closing Remarks</b>
<b>5:30 – 6:30 p.m.</b> Rattlers	<b>Welcome Reception</b> (light snacks only)
<b>6:30 – 9:00 p.m.</b>	<b>Dinner</b> (on your own)
<b>9:00 – 10:00 p.m.</b> To Be Advised	<b>Hospitality Suite – Dessert Reception</b> Sponsored and hosted by the AIS Educators' Association

## Program

# Information Systems Section Midyear Meeting

FRIDAY, JANUARY 6, 2006

7:00 a.m. – 6:00 p.m.  
Foyer

**Registration**

7:30 – 8:30 a.m.  
Rattlers

**Continental Breakfast**

8:30 – 10:00 a.m.  
Bouchon

**Welcome and Plenary Session**

**Welcome and Introduction**

Carolyn Strand Norman (Virginia Commonwealth University)

**Plenary Speaker**

A Conversation with AAA President-Elect Shyam Sunder,  
James L. Frank Professor of Accounting, Economics, and Finance,  
Yale University

10:00 – 10:30 a.m.  
Foyer

**Refreshment Break**

10:30 a.m. – Noon  
Bouchon

**CONCURRENT SESSIONS**

**Concurrent Paper Session A**

Moderator: Jan Eighme (Miami University)

*EDGAR Extraction System: An Automated Approach to Analyze Employee  
Stock Option Disclosures*

Gerry Grant (California State University, Fullerton) and Sumali Conlon  
(University of Mississippi)

Discussant: Mark Cecchini (University of South Carolina)

*Influences on Home Computer Security Intentions and Behavior*

Amy Ray, Mary Culnan and Ellen Foxman (Bentley College)

Discussant: Jacob Peng (University of Michigan–Flint)

Sedona

**Concurrent Paper Session B**

Moderator: Ron Clark, Auburn University

*End User Query Performance: The Effect of User Characteristics in the Presence  
of Information Request Ambiguity*

Neal Ashkanasy, Fiona Rohde, Paul L. Bowen and Chiu Yueh Alice Wu  
(The University of Queensland)

Discussant: Maureen Mascha (Marquette University)

*Use of Knowledge Management Systems and the Impact on Declarative Knowledge  
Acquisition*

Holli McCall (University of Connecticut), Vicky Arnold and Steve G.  
Sutton (University of Central Florida)

Discussant: Diane Janvrin (Iowa State University)

---

**FRIDAY, JANUARY 6, 2006 (continued)**

**Noon – 1:45 p.m.**

Rattlers

**Luncheon**

**Announcements – Stephanie M. Bryant, President, IS Section  
Speaker and Best Paper Awards – Brad Tuttle, Professor (University  
of South Carolina) and Editor, *Journal of Information Systems***

**2:00 – 3:30 p.m.**

Bouchon

**CONCURRENT SESSIONS**

**Concurrent Paper Session C**

Moderator: Partha Mohapatra (Morgan State University)

*Policy-Level Specifications in REA Enterprise Information Systems*

Guido Geerts (University of Delaware) and William E. McCarthy  
(Michigan State University)

Discussant: Del DeVries, University of Tennessee

*The Effects of Data Model Representation Method on Task Performance: An  
Experimental Investigation*

Robert Fuller, Uday Murthy, and Brad Schafer (University of South  
Florida)

Discussant: Tina Loraas (Auburn University)

Sedona

**Concurrent Paper Session D**

Moderator: Marianne Bradford, North Carolina State University

*Does a Continuous Audit Lead to a Lower Cost of Debt Capital? An  
Experiment of Commercial Loan Officers*

DeWayne L. Searcy (Auburn University), Terry J. Ward (Middle  
Tennessee State University), and Jon B. Woodroof (University of  
Tennessee)

Discussant: Jagdish Pathak (University of Windsor)

*Signal Words and Signal Icons in Application Control and Information Technology  
Exception Messages*

Tarek Amer and Jo-Mae B. Maris (Northern Arizona University)

Discussant: Robin Pennington (University of Tennessee)

**3:30 – 4:00 p.m.**

Foyer

**Refreshment Break**

**4:00 – 5:30 p.m.**

Bouchon

**CONCURRENT SESSIONS**

**Concurrent Paper Session E (AI/ET Sponsored)**

*Panel Discussion: Research in AIS Security and Audit*

Moderator: Greg Gerard (Florida State University)

---

**FRIDAY, JANUARY 6, 2006 (continued)**

Sedona

**Concurrent Paper Session F**

Moderator: Dwayne McSwain (Middle Tennessee State University)

*Information Filtering: Converting Data into Relevant Info for Decision Making*

Tanya Lee (University of North Texas) and Del DeVries (University of Tennessee)

*Creating a Business Process Diagram and Database Queries to Detect Billing*

*Errors and Analyze Calling Patterns for Cell Phone Service*

A. Faye Borthick (Georgia State University) and Donald R. Jones (Texas Tech University)

*The United States Department of the Treasury Bureau of Engraving and Printing Tests an E-Procurement System*

Ulric Gelinias and Janis L. Gogan (Bentley College)

**5:30 – 6:30 p.m.**

Rattlers

**Welcome Reception** (light snacks only)

**6:30 p.m.**

**Dinner** (on your own)

**SATURDAY, JANUARY 7, 2006**

**7:00 a.m. – 2:00 p.m.**

Foyer

**Registration**

**7:30 – 8:30 a.m.**

South Ballroom

**Continental Breakfast**

**8:30 – 10:00 a.m.**

South Ballroom

**Forum Papers – Listed at the end of the Program**

**8:30 – 10:00 a.m.**

Bouchon

**Concurrent Paper Session G (AI/ET sponsored)**

Moderator: Kenneth Henry (Florida International University)

*Increasing Student Accuracy in FARS Database Searching*

Margaret R. Garnsey, John O'Neil, and Leonard Stokes (Siena College)

Discussant: Ingrid Fisher (State University of New York at Albany)

*Interpretable Credit Model Development via Artificial Neural Networks*

Brad S. Trinkle and Amelia A. Baldwin (University of Alabama)

Discussant: Bonnie Morris (West Virginia University)

**10:00 – 10:30 a.m.**

Foyer

**Refreshment Break**

---

**SATURDAY, JANUARY 7, 2006 (continued)**

**10:30 – Noon**

**CONCURRENT SESSIONS**

Bouchon

**Concurrent Paper Session H**

Moderator: Sarah Bee (Seattle University)

*Understanding the Benefits and Uses of Generalized Audit Software*

Michele Matherly (The University of North Carolina at Charlotte),  
Marcia L. Weidenmier (Mississippi State University), and Susan H.  
Ivancevich (The University of North Carolina at Wilmington)

*Business Disaster and Recovery Planning: An Illustrative Case Corporate Accounts  
Payable Department*

Sally Webber and Bill Cummings (Northern Illinois University)

Evaluating Controls in Accounting Software

Constance M. Lehmann and Cynthia D. Heagy (University of Houston–  
Clear Lake), and Carolyn S. Norman (Virginia Commonwealth  
University)

Rattlers

**Concurrent Paper Session I**

Moderator: Kathy Hurtt (Baylor University)

*A Meta-Analysis of the Effects of IT Investment on Financial Firm Performance*

Jee-Hae Lim (University of Kansas), Bruce Dehning (Chapman  
University), and Vernon J. Richardson (University of Arkansas)

Discussant: Elaine Mauldin (University of Missouri)

*The Effect of ERP System Implementations on the Usefulness of Accounting  
Information*

Joseph Brazel (North Carolina State University) and Li Dang (Oregon  
State University)

Discussant: Darrell Brown (Portland State University)

**Noon – 1:30 p.m.**

Coronado

**Luncheon**

**Speaker: William E. McCarthy**, Professor, Michigan State University  
and Arthur Andersen Alumni Professor

**1:30 – 3:00 p.m.**

Bouchon

**Hot Topics for AIS Research**

Facilitator: Chris Wolfe (Texas A&M University)

Panelists: Jim Hunton (Bentley College)

Dan Stone (University of Kentucky)

Steve Sutton (University of Central Florida)

**3:00 – 3:30 p.m.**

Bouchon

**Closing Session**

**Stephanie M. Bryant, President, IS Section**

Dan R. and Tina P. Johnson Distinguished Professor of Accounting,  
University of South Florida

---

## RESEARCH FORUM SESSION

8:30 – 10:00 a.m.

**Saturday, January 7**

The research forum is not a formal paper presentation session. Rather, the forum provides authors an opportunity to informally discuss their papers with interested parties. The authors identified below are available to discuss their papers in the Research Forum Session.

- Paper 1 *The Degree of ERPS Adoption and the Influence on the Decision-Making Process of the Individual: Survey-Based Evidence*  
Xavier Gabriels and Ann Jorissen (University of Antwerp)
- Paper 2 *Using Ontological Methodology in Building the Accounting Knowledge Model—REAP*  
Chi-Chun Chou (Tamkang University)
- Paper 3 *An Examination of the Effect of Newly Created Information Technology Positions on the Performance Levels of Firms*  
David C. Hayes (Louisiana State University) and Jacqueline L. Reck (University of South Florida)
- Paper 4 *Information Cues as a Determinant of Confidence: Their Effect on Controlling for Calibration Bias*  
Steven Hornik (University of Central Florida) and George M. Marakas (Indiana University)
- Paper 5 *Security Price Reaction to IS Outsourcing Announcements*  
Mark Beasley, Marianne Bradford, and Don Pagach (all at North Carolina State University)
- Paper 6 *Feasibility of Increased Frequency in Interim Reporting: A Field Study Informed Survey of In-Company Accounting and IT Professionals*  
Siew Chan (Western Michigan University) and Sally Wright (University of Massachusetts Boston)
- Paper 7 *The Influence of Information Technology Control Activities on the Financial Statement Audit*  
Ronald Daigle (Louisiana State University), Tim Kizirian (California State University, Chico), and L. Dwight Sneathen (Georgia Southern University)
- Paper 8 *Applying Six Sigma to Management and Improvement of Organizational Performance of Production Planning Procedure*  
She-I Chang (National Chung Cheng University)
- Paper 9 *Information Systems Leadership and Future Firm Performance*  
Mark Anderson (The University of Texas at Dallas), Rajiv D. Banker (Temple University), and Nan Hu (Singapore Management University)
- Paper 10 *An Audit Model for XBRL Financial Statement Instances — With Discussions of Technical Background*  
Kuohua Chou (National Cheng-Chi University)

---

**RESEARCH FORUM SESSION (*continued*)**

- Paper 11      *Assessing the Value Chain-Enterprise Systems Link*  
Bonnie K. Klamm (North Dakota State University), Sandra B. Richtermeyer (Xavier University), and Marcia L. Weidenmier (Mississippi State University)
- Paper 12      *The Effect of Organizational Characteristics and Auditor Selection on the Types of Material Weaknesses in Internal Control*  
Pascal Bizarro, Charles Boudreaux, and Annette Pridgen (all at University of Mississippi)
- Paper 13      *Bonilla's Basketballs, Inc.: A Case Study Incorporating Cross Functional Information in Decision Making*  
Lizabeth A. Austen (East Carolina State University) and Tanya M. Lee (University of North Texas)
- Paper 14      *Using a Learning Management System for Formal Feedback and for Increasing Motivation in the Introduction to Financial Accounting Course*  
Samir Trabelsi and Sandra Felton (Brock University)
- Paper 15      *On-line Auction Deception at eBay: A Field Study*  
Alex Nikitkov (Brock University) and Dan Stone (University of Kentucky)
- Paper 16      *On-Line Auction Fraud: A Case Study of a 'Successful' Seller*  
Alex Nikitkov (Brock University) and Dan Stone (University of Kentucky)
- Paper 17      *Gaining Competitive Advantages with New Innovations: The Business Case for Cross Functional Integrated Enterprise Systems*  
Supattra Boonmak (Chulalongkorn University, Thailand)



## Registrants

Tarek Amer	Northern Arizona University
Ajit Appari	Syracuse University
Vicky Arnold	University of Central Florida
Alan N. Attaway	University of Louisville
Grant M. Beck	University of Nevada
Sarah Bee	Seattle University
Pascal Bizarro	University of Mississippi
Jennifer Lynn Blaskovich	Saint Louis University
Supattra Boonmak	Chulalongkorn University
J. Efrim Boritz	University of Waterloo
A. Faye Borthick	Georgia State University
Paul L. Bowen	University of Queensland
Marianne Bradford	North Carolina State University
Joseph Bradley	Central Washington University
Darrell Brown	Portland State University
Stephanie Mattox Bryant	University of South Florida
Joseph Canada	University of Central Florida
Mark Cecchini	University of South Carolina–Columbia
C. H. Chan	University of South Florida
Siew Chan	Western Michigan University
Chi-Chun Chou	Tamkang University
Kimberly Church	University of Arkansas, Fayetteville
Ronald L. Clark	Auburn University
Andrew T. Cobb	University of Louisville
Debra Cosgrove	University of Nebraska–Lincoln
Bill Cummings	Northern Illinois University
Mary B. Curtis	University of North Texas
Li Dang	Oregon State University
Julie S. David	Arizona State University–Tempe
Bruce Dehning	Chapman University
Ann Dzurainin	University of South Florida
Jan Ellen Eighme	Miami University
Nancy Chun Feng	Gordon College
Ingrid E. Fisher	State University of New York at Albany
David R. Fordham	James Madison University
Margaret R. Garnsey	Siena College
Ulric J. Gelinas	Bentley College
Gregory Gerard	Florida State University
Gerry H. Grant	California State University, Fullerton
Jeff Guan	University of Louisville
David Hayes	Louisiana State University–Baton Rouge
Thomas Hayes	University of North Texas
Kenneth Henry	Florida International University
Cecil L. Hill	Jackson State University
Kathy Hurtt	Baylor University
Paul D. Hutchison	University of North Texas
Diane Janvrin	Iowa State University
Andrea Kelton	University of Tennessee–Knoxville

## Registrants *(continued)*

Bonnie K. Klamm	North Dakota State University
John Kuhn	University of Central Florida
Barbara Lamberton	University of Hartford
James C. Lampe	Texas Tech University
Teresa Lang	Columbus State University
Lizette Leanza	KPMG LLP
Tanya M. Lee	University of North Texas
Constance M. Lehmann	University of Houston–Clear Lake
JeeHae Lim	University of Kansas
Tina Loraas	Auburn University
Stephen E. Ludwig	Northwest Missouri State University
Andrew Lymer	University of Birmingham
Antoinette Lynch	Miami University
Maureen Mascha	Marquette University
Elaine Mauldin	University of Missouri–Columbia
Holli McCall	University of Connecticut
Dwayne N. McSwain	Middle Tennessee State University
Partha Mohapatra	Morgan State University
John Morris	Kent State University
Eddie Munson	KPMG LLP
Uday S. Murthy	University of South Florida
Richard I. Newmark	University of Northern Colorado
Anthony Nikias	Texas A&M University–Kingsville
Alexei N. Nikitkov	Brock University
Carolyn Strand Norman	Virginia Commonwealth University
Ann O'Brien	University of Wisconsin–Madison
Jagdish Pathak	University of Windsor
Jacob C. Peng	University of Michigan–Flint
Amy W. Ray	Bentley College
Vernon Richardson	University of Arkansas, Fayetteville
Saeed J. Roohani	Bryant University
Jacob Rose	Southern Illinois University–Carbondale
Blane Ruschak	KPMG LLP
Brad A. Schafer	University of South Florida
DeWayne L. Searcy	Auburn University
Georgia Ann Smedley	University of Nevada–Las Vegas
Ram S. Sriram	Georgia State University
John Stammers	Centennial College
Paul J. Steinbart	Arizona State University–Tempe
Dan Stone	University of Kentucky
Scott L. Summers	Brigham Young University
Shyam Sunder	Yale University
Brad Trinkle	University of Alabama–Tuscaloosa
Brad M. Tuttle	University of South Carolina–Columbia
Stephanie Watson	University of Central Arkansas
Marcia L. Weidenmier	Mississippi State University
Patrick Wheeler	University of Missouri–Columbia
Casper E. Wiggins	The University of North Carolina at Charlotte

---

---

## Registrants *(continued)*

Christopher Wolfe	Texas A&M University
Jon Woodroof	University of Tennessee–Knoxville
Jia Wu	University of Massachusetts Dartmouth
Gabriels Xavier	University of Antwerp