



American Accounting Association

2010 Conference of the Public Interest Section

April 16 & 17, 2010

Hyatt Regency Crystal City • Arlington, Virginia

[Registration Information](#) | [Hotel Information](#) | [Program](#) |
[Doctoral Student and New Scholar Consortium](#) |

Preliminary Program

Friday, April 16, 2010 – Doctoral/New Scholar Consortium

Accounting – Advanced – 4.0CH

The Doctoral Consortium is supported by a generous grant from the Kenneth G. Dixon School of Accounting at the University of Central Florida

7:30 am – 8:00 am **Breakfast**
8:00 am – 9:15 am **General Session**
9:15 am – 9:30 am **Break**
9:30 am – 11:45 am **General Session**

Friday, April 16, 2010 - Research Conference

12:00 pm – 1:30 pm **Lunch /Plenary Session**
Regulatory Ethics – Intermediate – 1 CH
Speaker: H. David Kotz, Inspector General, SEC

1:45 pm – 3:15 pm **General Session**
Ethics and Transparency
Behavioral Ethics – Advanced – 1.5CHM
Moderator: TBD

Pluralistic Ignorance in Public Accounting and Unethical Behavior in Response to Perceived Group Norms
Pamela J. Strickland, *Methodist University*
Discussant: TBD

Accounting Research Homogeneity and the Possibilities of Structural Change
Brett Wilkinson, *Baylor University*
Christopher Durden, *James Cook University*
Discussant: TBD

Transparency in Accounting and Corporate Governance
Steven Salterio, *Queen's University*
Teri Shearer, *Queen's University*
Mitchell Stein, *The University of Western Ontario*
Discussant: TBD

3:15 pm – 3:30 pm

Break

3:30 pm – 5:00 pm

General Session**Compensation and Managerial Issues****Accounting – Advanced – 1.5CH****Moderator:** TBD

Mandatory Managerial Stock Ownership Plans and the Quality and Credibility of Management Forecasts

Marie Blouin, *Penn State Harrisburg*

Kareen Brown, *University of Waterloo*

Discussant: TBD

The Role of Pay Disclosures and Benchmarking in CEO Compensation Growth: A Case of 'Too Much Information?'

James Cataldo, *Suffolk University*

Alex Yen, *Suffolk University*

Discussant: TBD

Business Reputation and Labor Efficiency, Productivity, and Cost

Marty Stuebs, *Baylor University*

Li Sun, *Ball State University*

Discussant: TBD

5:30 pm – 6:30 pm

Reception**Saturday, April 17, 2010 - Research Conference**

7:30 am – 8:30 am

Breakfast and Research Forum**Accounting – Advanced – 1.5CH**

Social Responsibility and Firm Efficiency in the Business Services Industry

Marty Stuebs, *Baylor University*

Li Sun, *Ball State University*

The Ontario Securities Commission on Accounting and Auditing from the 1960s to 2008 – Part 3: The Fifth Chief Accountant, 1996-2008

Vaughn Radcliffe, *University of Western Ontario*

Stephen Zeff, *Rice University*

External Auditor Independence – Real or Imagined?

Joan Cezair, *Fayetteville State University*

The Securities and Exchange Commission Has Failed to Incentivize CPA Auditing Firms to Ensure Accurate Financial Reporting to the Investing Public – After 77 Years

Carl Olson, *California National University*

Reflections on the Balance Sheet/Income Statement Conflict

Louella Moore, *Arkansas State University*

Financial Reporting Practices and Accountability Disclosures by the Malaysian Public Universities

Suhaiza Ismail, *International Islamic University Malaysia*

Nur Burizah Abu Bakar, *International Islamic University Malaysia*

Do Internships Enhance First time Job Opportunities?

John T. Rigsby, *Mississippi State University*

Noel Addy, *Mississippi State University*

Clyde Herring, *Mississippi State University*

Donna Polledo, *Southeastern Louisiana University*

The Influence of Reporting Standards on the Numerical Complexity of Financial Reports

Bruce Bettinghaus, *Grand Valley State University*

Michael E. Hopwood, *Michigan State University*

Libor Manipulation?

Rosa M. Abrantes-Metz, *LEGC LLC*

Michael Kraten, *Suffolk University*

Albert D. Metz, *Moody's Investor Service*

Gim S. Seow, *University of Connecticut*

Does Accounting Misstatement Period Influence Securities Class Action Penalties?

Nana Amoah, *Old Dominion University*

Corporate Governance and Business Ethics

Andrew J. Felo, *Penn State Great Valley*

The Relationship Between Auditor Size and Audit Fees:

Further Evidence from Big Four market shares in emerging economies

Stephen A. Fatfatas, *Washington and Lee University*

Kevin Jialin Sun, *University of Hawaii at Manoa*

International Diversification, Firm Performance, and Size Impact on CEO Salary

Hwei Cheng Wang, *Alabama A&M University*

Chia-Hui Chen, *Providence University*

Yung-I Lou, *Nan Hua University*

Sekhar Anantharaman, *Indiana University of Pennsylvania*

Citizen Confusion Regarding General Purpose and Special District Governments: A Comparative Analysis

Larita Killian, *Indiana University- Purdue University Columbus*

Kindy Le, *Indiana University- Purdue University Columbus*

8:30 am – 10:00 am

Plenary Session

Behavioral Ethics – Intermediate – 1.5CH

Plenary Speaker:

Douglas N. Durand, former VP Sales for TAP Pharmaceuticals and whistleblower - *An Insider's Experience with the False Claims Act*

10:00 am – 10:30 am

Break

10:30 am – 12:00 pm

General Session

Panel: Fraud, Waste and Abuse in Healthcare, and Its Link to Healthcare Reform

Regulatory Ethics – Intermediate – 1.5CH

Moderator: Christine Earley, *Providence College*

	<p>Panelists: Douglas Durand, retired (formerly of TAP Pharmaceuticals) Tom McGraw, Sr. VP, Ingenix Representative from Ernst and Young (name TBD) Representative from Congressional office (tentative)</p>
12:00 pm – 1:30 pm	<p>Lunch Presentation of Awards</p>
1:45 pm – 3:15 pm	<p>General Session Auditing Auditing – Advanced – 1.5CH Moderator: TBD</p> <p>Economic Consequences of Going Concern Audit Opinions in Nonprofit Organizations Nancy Chun Feng, <i>Boston University</i> Discussant: TBD</p> <p>Is the Outcome of a Securities Class Action a Reliable Signal of Accounting Irregularity? Nana Y. Amoah, <i>Old Dominion University</i> Alex P. Tang, <i>Morgan State University</i> Discussant: TBD</p>
3:15 pm – 3:30 pm	Break
3:30 pm – 5:00 pm	<p>General Session Environmental Issues Accounting – Advanced – 1.5CH Moderator: TBD</p> <p>Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs Charles H. Cho, <i>Concordia University</i> Giovanna Michelon, <i>University of Padova</i> Dennis M. Patten, <i>Illinois State University</i> Discussant: TBD</p> <p>Corporate Governance and Environmental Performance and Disclosure Yu Cong, <i>Morgan State University</i> Marty Freedman, <i>Towson University</i> Discussant: TBD</p> <p>A Study of Environmental Capital Expenditures and TRI Atasi Basu, <i>Utica College</i> Discussant: TBD</p>

Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Each Credit Hour is based on 50 minutes. The Program Level for each of these sessions is Basic, unless otherwise stated. Delivery Method: Group Live

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