



American Accounting Association

## 2011 Conference of the Public Interest Section

April 1–2, 2011

Hyatt Regency Chicago — Chicago, Illinois

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### Preliminary Program

#### FRIDAY, APRIL 1, 2011

Noon–1:30 pm

#### Lunch

#### State of the Accounting Profession

**Accounting — 1.0 CH**

*Guest Speaker:* Francine McKenna, retheauditors.com

1:45 pm–3:15 pm

#### CSR Reporting

**Accounting — 1.5 CH**

**Moderator:** Dennis M. Patten, Illinois State University

*Standalone CSR Reports: A Canadian Analysis*

Lois S. Mahoney, Eastern Michigan University (Conference Presenter)

Linda Thorne, York University

*Discussant:* Steven Schwartz, Binghamton University

*The Effects of Public Pressure on CSR Behavior in a Capital Market*

*Experiencing Excessive Moral Debt*

Pamela Barton Roush, University of Central Florida (Conference Presenter)

Lois Mahoney, Eastern Michigan University

Linda Thorne, York University

*Discussant:* Stephen Perreault, University of Massachusetts

*CSR Reporting, Assurance Statements and Crisis Events*

Janet Luft Mobus, Pacific Lutheran University (Conference Presenter)

*Discussant:* Byron John Pike, Minnesota State University Mankato

*Developing Accounting Standards in the Public Interest: Should Corporate*

*Social Responsibility Disclosure be Mandated and/or Integrated with Financial Reporting?*

Cynthia Jeffrey, Iowa State University (Conference Presenter)

Jon D. Perkins, Iowa State University

*Discussant:* Lois S. Mahoney, Eastern Michigan University

3:15 pm–3:45 pm

#### Break

3:45 pm–5:15 pm

#### Sustainability and the Environment

**Accounting — 1.5 CH**

**Moderator:** Michael Kraten, Providence College

*Do Actions Speak Louder than Words? An Empirical Investigation of Corporate Environmental Reputation*

Charles H. Cho, Concordia University

Ronald P. Guidry, Illinois State University

Amy M. Hageman, Kansas State University (Conference Presenter)

Dennis M. Patten, Illinois State University

*Discussant:* Ashraf Khallaf, American University of Sharjah

*White Tigers, Zoos, and Sustainability Reporting: A Cynical Reflection*

Dennis M. Patten, Illinois State University (Conference Presenter)

*Discussant:* Barbara Merino, University of North Texas

*The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill*

Charles H. Cho, Concordia University (Conference Presenter)

Michelle Rodrigue, Universite Laval

*Discussant:* Janet Luft Mobus, Pacific Lutheran University

5:30 pm–6:30 pm     **Reception**

**SATURDAY, APRIL 2, 2011**

7:30 am–8:30 am     **Breakfast and Research Forum**  
**Early Stage Research and Case Based Learning**  
**Accounting — 1.0 CH**

*Accounting for the Public Interest: The Case of Revenue Recognition for Vaccine Makers*

Roberta Ann Barra, University of Hawaii at Hilo

Douglas Cerf, Cal Poly State University – San Luis Obispo

Arline Savage, Queens University of Charlotte (Conference Presenter)

*Accounting for Liquidity Transformation: An Example of Endogenous Financial Statements*

Anthony Meder, Ohio State University

Steven Schwartz, Binghamton University (Conference Presenter)

Ming (Mark) Wu, Binghamton University

Richard Young, Ohio State Univer

*The Parker Model Viewed in Terms of the Ethics Testing*

Ted Englebrecht, Louisiana Tech University

Ben McMillan, Auburn University at Montgomery (Conference Presenter)

Thomas Phillips, Louisiana Tech University

*Berle and Means Reconsidered: Implications for Twenty Century Accounting Research*

Lawrence Chui, University of St. Thomas (Conference Presenter)

Ammr Kurdi (King Fahd University of Petroleum & Minerals)

Barbara Merino, University of North Texas

Byron John Pike, Minnesota State University Mankato

*Corporate Governance and Bank Performance: Islamic versus non Islamic Banks in GCC*

Narjess Boubakri, American University of Sharjah  
 Abdelaziz Chazi, American University of Sharjah  
 Ashraf Khallaf, American University of Sharjah (Conference Presenter)

8:30 am–10:00 am **Financial Reporting and Disclosure**

**Accounting — 1.5 CH**

**Moderator:** James Catalo, Suffolk University

*The Effect of Disclosure of Directors' and Officers' Liability Insurance Coverage and Incentive Compensation on Investor Judgments: An Experimental Investigation*

Stephen Perreault, University of Massachusetts (Conference Presenter)

Roger Silvers, University of Massachusetts

*Discussant:* Amy M. Hageman, Kansas State University

*Do Ethical Attitudes about Accrual and Real Earnings Management Converge or Diverge? An Application of Integrative Social Contracts Theory*

Wendy J. Bailey, Northeastern University (Conference Presenter)

*Discussant:* Ben McMillan, Auburn University at Montgomery

*The Pro Forma Earnings Disclosure Implication of Financial Expertise of Outside Directors*

George Lee, Simon Fraser University (Conference Presenter)

Yasheng Chen, Simon Fraser University

*Discussant:* Cynthia Jeffrey, Iowa State University

10:00 am–10:30 am **Break**

10:30 am–12:00 pm **The Past and Future of the Profession**

**Accounting — 1.5 CH**

**Moderator:** Susan Ravenscroft, Iowa State University

*The Bloom is off the Rose: Deprofessionalization in Accounting*

Timothy J. Fogarty, Case Western Reserve University (Conference Presenter)

*Discussant:* Lawrence Chui, University of St. Thomas

*20th Century Securities Reform in the United States*

Barbara Merino, University of North Texas (Conference Presenter)

*Discussant:* Nancy Chun Feng, Providence College

*An Empirical Study of Excerpts at Corporate Websites*

Christopher D. Allport, University of Alabama in Huntsville

John A. Pendley, Susquehanna University (Conference Presenter)

*Discussant:* Christine Earley, Providence College

12:00 pm–1:30 pm **Lunch**

**Privacy Protection and Data Security**

**Computer Science — 1.0 CH**

*Guest Speaker:* Deborah Wolf, Booz Allen Hamilton

1:45 pm–3:15 pm **Defining the Public Interest, A Panel Discussion**

**Accounting, Accounting Research — 1.5 CH**

**Moderator:** Patrick Kelly, Providence College

3:15 pm–3:45 pm **Break**

3:45 pm–5:15 pm **For-Profit, Nonprofit, and Government Sector Studies**

**Accounting — 1.5 CH**

**Moderator:** Charles Cullinan, Bryant University

*Negotiated Transfer Pricing: Does the Fairness Effect Persist Across Eastern and Western Cultures?*

Mohamed Hussein, University of Connecticut

Michael Kraten, Providence College (Conference Presenter)

*Discussant:* James Cataldo, Suffolk University

*Determinants of Going Concern Audit Opinions in Nonprofit Organizations*

Nancy Chun Feng, Providence College (Conference Presenter)

*Discussant:* Charles Cullinan, Bryant University

*Casino Gambling and State Revenues — Jackpot or a Losing Hand?*

Julia Camp, Providence College (Conference Presenter)

Carol Hartley, Providence College

Patrick Kelly, Providence College

*Discussant:* Brian Shapiro, University of St. Thomas

**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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