



2014 Conference of the Public Interest Section and Doctoral/New Scholar Consortium

MARCH 28–29, 2014 • SAN DIEGO, CALIFORNIA

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Preliminary Program

Friday, March 28, 2014 – Research Conference

7:00 am – 5:00 pm **Registration**

7:30 am – 8:00 am **Breakfast for Public Interest Doctoral/New Scholar Consortium Participants**

8:00 am – 12:00 pm **Doctoral/New Scholar Consortium Program**
Accounting — 4.0 CH

Noon – 1:30 pm **Luncheon Session**
Accounting (Governmental) — 1.5 CH

Speaker: James R. Dalkin, Director, Financial Management and Assurance Team, U.S. Government Accountability Office

1:45 pm – 3:15 pm **General Session 1: Plenary Panel**
Regulatory Ethics — 1.5 CH
Regulation, Ethical Standards and Professionalism in Accounting

Speakers:
Ed Howard, Center for Public Interest Law, University of San Diego Law School
Martin Martinoff, Institute of Chartered Accountants in England and Wales
Bill Thomas, Baylor University

3:45 pm – 5:15 pm **General Session 2**
Accounting — 1.5 CH

What is Important in Corporate Social Responsibility Information?
Amy Hageman, Kansas State University
Charles H. Cho, ESSEC Business School
Tiphaine Jerome, HEC Paris
Discussant: Brian Shapiro, University of St. Thomas, MN

Once Is Not Enough: Reflections on Reproducibility
 Christine Denison, Iowa State University
 Sue Ravenscroft, Iowa State University
 Paul F. Williams, North Carolina State University
Discussant: Timothy J. Fogarty, Case Western Reserve University

Save the Blue Frog! An Integrated Accounting Case Involving Valuation, Sustainability, Controls and Risk, and Ethics
 Michael Kraten, Providence College
Discussant: Mikhail Pevzner, University of Baltimore

The Impact of Internal Control Weaknesses on Firms' Cash Policies
 Mikhail Pevzner, University of Baltimore
 Gregory Gaynor, University of Baltimore
Discussant: Michael Kraten, Providence College

5:30 pm – 6:30 pm **Reception and Light Refreshments**

Saturday, March 29, 2014 – Research Conference

7:00 am – 5:00 pm **Registration**

7:30 am – 8:30 am **Breakfast Forum Papers**
Accounting — 1.5 CH

Table 1, Paper 1. *JIBAR Manipulation?*
 Michael Kraten, Providence College

Table 1, Paper 2. *Changes in Spreads Based on the Adoption of Performance Pricing*
 J. L. Souza, The University of Memphis
 Frances Fabian, The University of Memphis

Table 2, Paper 1. *An Examination of Auditor Independence in the Public Sector: Evidence from Pacific Island Countries*
 Ezaaz Hasan, The University of the South Pacific, Fiji
 Arvind Patel, The University of the South Pacific, Fiji

Table 2, Paper 2. *Whether Independence in Appearance Is Sufficient for Serving the Public Interest: How Auditors Can Cooperate with Managers and Sustain Their Apparent Independence*
 Khalid Rasheed Al-Adeem, King Saud University

Table 3, Paper 1. *Accounting versus Accountability*
 Louella Moore, Washburn University

Table 3, Paper 2. *On the Shoulders of Giants: Mentorship in the Institutional Environment of Academic Accounting*
 John Rigsby, Mississippi State University
 Timothy J. Fogarty, Case Western Reserve University

Table 4, Paper 1. *Financial Reporting Quality, International Financial Reporting Standards, and Regulatory Environment*

Matthias Nnadi, Cranfield University

Table 4, Paper 2. *Does Credit Rating Effectively Signal the Investors?*

Wen-Ru Wang, National Cheng Kung University, Taiwan

Yi-Hong Lin, National Cheng Kung University, Taiwan

Hua-Wei Huang, National Cheng Kung University, Taiwan

Table 5, Paper 1. *The Impact of Special Districts on Local Government Debt: Evidence from "Old Northwest Territory" States*

Larita Killian, Indiana University Columbus

Dagney Faulk, Ball State University

Table 5, Paper 2. *The Availability Heuristic and Investors' Reaction to ad hoc Disclosures in the German Capital Market*

Christian Pietsch, University of Luxembourg

8:30 am – 10:00 am

General Session 3

Behavioral Ethics — 1.5 CH

Corporate Social Responsibility Performance and Shareholder Voting on Corporate Social Responsibility Proposals

Charlie Cullinan, Bryant University

Lois Mahoney, Eastern Michigan University

Pamela Roush, University of Central Florida

Discussant: Amy Hageman, Kansas State University

The Impact of Targets' Social Performance on Acquisition Premiums

Mahfuja Malik, Boston University

Discussant: Michael Kraten, Providence College

Sustainability Reporting: Information Asymmetry and Message Inconsistency

Maureen Francis Mascha, Purdue University Calumet

Cathleen L. Miller, University of Michigan—Flint

Discussant: Steven W. Thornburg, University of Wisconsin—La Crosse

Using Inspection Violations as an Environmental Performance Indicator for Natural Gas Companies: Specification Issues and Implications

John A. Pendley, Susquehanna University

Discussant: Mahfuja Malik, Boston University

10:15 am – 11:45 am

General Session 4

Accounting — 1.5 CH

Institutional Opacity and the GASB Pension Standard-Setting Process: A Legitimizing Facade?

Steven W. Thornburg, University of Wisconsin-La Crosse
Kirsten Rosacker, University of Wisconsin-La Crosse
Sergey Komissarov, University of Wisconsin-La Crosse
Discussant: Patrick Kelly, Providence College

Are Risk Management Disclosures Informative or Tautology? Evidence from the U.S. Banking Sector

Mohammad Jizi, Lebanese American University
Rob Dixon, Durham University Business School, U.K.
Aly Salama, Durham University Business School, U.K.
Discussant: Steven W. Thornburg, University of Wisconsin-La Crosse

The Truthfulness of Financial Statements: Principles versus Rules-Based Accounting Standards

Anne Leah Schnader, Bentley University
Discussant: Mitchell Stein, Western University, Ontario

Corporate Social Responsibility Reporting in the Financial Services Sector

Diane Roberts, University of San Francisco
Discussant: Larita Killian, Indiana University-Columbus

12:00 pm – 1:30 pm **Luncheon Session**

Behavioral Ethics — 1.5 CH

Speaker: Kirk O. Hanson, Executive Director of the Markkula Center for Applied Ethics at Santa Clara University

1:45 pm – 2:15 pm **General Session 5**

Business Management & Organization — 1.5 CH

Speaker: Karen Pincus, Immediate Past President, American Accounting Association: "What's Up at the AAA?"

2:15 pm – 3:30 pm **General Session 6**

Auditing — 1.5 CH

Auditor Independence: Implications for the Audit Process and Audit Outputs

Bryan K. Church, Georgia Institute of Technology
J. Gregory Jenkins, Virginia Polytechnic Institute and State University
Susan McCracken, McMaster University
Pamela Roush, University of Central Florida
Jonathan D. Stanley, Auburn University
Discussant: James R. Dalkin, Director, GAO

What Do We Know about Audit Oversight Regulation? A Literature Synthesis of 30 Years of Research on the External Quality Assurance Mechanisms of U.S. Audit Firms

Lukas Loehlein, University of Luxembourg
 Anke Muessig, University of Luxembourg
Discussant: James R. Dalkin, Director, GAO

*Risk Management Committee Formation: Symbolic
 Commitments to Risk Management or Substantive
 Monitoring of Risk Outcomes?*

Chris S. Hines, Missouri State University
 Gary F. Peters, University of Arkansas
Discussant: Lawrence Chui, University of St. Thomas, MN

4:00 pm – 5:30 pm

General Session 7

Behavioral Ethics — 1.5 CH

*Does Error-Management Climate Impact Auditor Reporting
 Decisions? An Investigation into the Inter-Organizational
 Effects of Tone-at-the-Top*

Stephen Perreault, Providence College
 James Wainberg, University of Waterloo
 Benjamin L. Luippold, Babson College
Discussant: Lawrence Chui, University of St. Thomas, MN

The Devil and the Deep Blue Sea

David E. Jones, Case Western Reserve University
 Timothy J. Fogarty, Case Western Reserve University
Discussant: Mitchell Stein, Western University, Ontario

*Casino Gambling and Workplace Fraud—Implications and
 Recommendations for Auditors*

Carol Hartley, Providence College
 Patrick Kelly, Providence College
Discussant: Pamela Roush, University of Central Florida

*When Do Auditors Behave Differently: The Impact of Time
 Budget and Time Deadline Pressures*

Rabih Nehme, Lebanese American University
Discussant: Stephen Perreault, Providence College

5:30 pm – 6:30 pm

Closing Reception

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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