

**ACCOUNTING**

**3:00 - 4:15 p.m. .... 7th Floor - Burnham 4**

**Workshop: ~~Using Excel to Stop Cheating and to Deliver Assignments Efficiently~~**

~~Presenters: Timothy J. Fogarty, Case Western Reserve University  
Paul M. Goldwater, University of Central Florida~~

**SESSION CANCELLED.**

**ACCOUNTING**

**4:30 - 6:00 p.m. .... 7th Floor - Burnham 4**

**North American Accounting Society Board Meeting**

Presiding: Jerry G. Kreuze, Western Michigan University  
President, North American Accounting Society

**ACCOUNTING**

**8:00 - 9:00 a.m. .... 7th Floor - Burnham 1**

**Accounting Discipline Forum**

This is an opportunity to discuss pedagogy, current practices, teaching innovations, and concerns. The session chairs will facilitate the group discussions in the following disciplines:

Cost/Managerial: Maggie Jorgenson, North Dakota State University  
Systems: Gary G. Johnson, Southeast Missouri State University  
Audit: Sheldon A. Langsam, Western Michigan University

**ACCOUNTING**

**8:00 - 9:00 a.m. .... 7th Floor - Burnham 4**

**Accounting Discipline Forum**

This is an opportunity to discuss pedagogy, current practices, teaching innovations, and concerns. The session chairs will facilitate the group discussions in the following disciplines:

Principles: Donna Altepeter, University of North Dakota  
Intermediate: Grace F. Johnson, Marietta College  
Tax: Larry R. Garrison, University of Missouri-Kansas City

**ACCOUNTING**

**9:15 - 10:30 a.m. .... 7th Floor - Burnham 1**

**Theme: Ethics**

Chair: Robert E. Holtfreter, Central Washington University

**“Ethical Decision Making by Management Accountants - An Empirical Examination”**

Thomas E. Buttross, Pennsylvania State University-Harrisburg

Hema Rao, State University of New York-Oswego

George Schmelzle, Indiana University Purdue University

**“Student Religiosity as a Predictor of Ethical Beliefs “**

D’Arcy Becker, University of Wisconsin-Eau Claire

Susan Haugen, University of Wisconsin-Eau Claire

Ingrid Ulstad, University of Wisconsin-Eau Claire

**“A Classroom Approach to the Development of Auditor-Client Negotiation Skills”**

Carol M. Jessup, University of Illinois-Springfield

**ACCOUNTING**

**9:15 - 10:30 a.m. .... 7th Floor - Burnham 4**

**Panel: Interpreting the New AACSB Accreditation Standards: Mission, Assessment, and Scholarly Activities**

Chair: Harold Wilde, University of North Dakota

Panelists: John Elfrink, Central Missouri State University

Marcia Lucas, Western Illinois University

Timothy J. Fogarty, Case Western Reserve University

**ACCOUNTING**

**10:45 - 12:00 p.m.** ..... **7th Floor - Burnham 1**

**Theme: Auditing and Certification**

Chair: Jack Armitage, University of Nebraska-Omaha

**“The Time for Continuous Assurance is Now”**

Jason Haskins, University of North Dakota

**“A Change in Auditing Thought”**

Jacob Wambsganss, University of North Dakota

Roberto de Magalhaes, University of North Dakota

Harold Wilde, University of North Dakota

**“An Examination of The Accounting Profession: MBA Effect and the Role of Certifications”**

Gary G. Johnson, Southeast Missouri State University

Sarah Rolves, KPMG-St. Louis

**ACCOUNTING**

**10:45 a.m. - 12:00 p.m.** ..... **7th Floor - Burnham 4**

**Panel: Ethics in the Classroom: Students’ Perceptions of Cheating and What Professors Can Do About Them**

Chair: Susan Haugen, University of Wisconsin-Eau Claire

Panelists: D'Arcy Becker, University of Wisconsin-Eau Claire

Ingrid Ulstad, University of Wisconsin-Eau Claire

James Rundall, University of Wisconsin-Eau Claire

Meg Devine, University of Wisconsin-Eau Claire

**ACCOUNTING**

**1:30 - 2:45 p.m. .... 7th Floor - Burnham 1**

**Theme: Student Opportunities and Volunteer Loyalty**

Chair: Maggie Jorgenson, North Dakota State University

**“Implementing a Service Learning Experience for Accounting Students”**

Mary Sheets, University of Central Oklahoma

Bambi Hora, University of Central Oklahoma

**“Best Kept Secrets: IMA Student Membership And CMA Certification”**

Lakshmi U. Tatikonda, University of Wisconsin-Oshkosh

Janet McKnight, University of Wisconsin-Stevens Point

**“Making the Most of Volunteer Resources: Lessons Learned from the Volunteer - Loyalty Chain”**

Priscilla S. Wisner, Montana State University

**ACCOUNTING**

**1:30 - 2:45 p.m. .... 7th Floor - Burnham 4**

**Theme: Financial Accounting: Stock Options and Market Reactions**

Chair: Richard Sathe, University of St. Thomas

**“Realistic Accounting for Non-Transferable ESOPs and SARs”**

Kenneth E. Stone, Central Missouri State University

Ronald D. Niemeyer, Central Missouri State University

**“Corporate Stock Buybacks and Employee Stock Options: Related Transactions?”**

Jerry G. Kreuze, Western Michigan University

Sheldon A. Langsam, Western Michigan University

**“The Timeliness of Market Reactions to Regulation FD Events”**

Rong Yang, State University of New York-Brockport

Yaw M. Mensah, Rutgers University

**ACCOUNTING**

**3:00 - 4:15 p.m. .... 7th Floor - Burnham 1**

**Theme: Financial Accounting and Tax**

Chair: Denise Probert Bloom, Viterbo University

**“Measuring Intellectual Capital: Financial Valuation Versus Measurement”**

Jay Holmen, University of Wisconsin-Eau Claire

**“Spotlight on the Interface between Accounting and Marketing”**

Jeanne David, University of Detroit-Mercy

Oswald A.J. Mascarenhas, University of Detroit-Mercy

Ram Kesavan, University of Detroit-Mercy

Michael D. Bernacchi, University of Detroit-Mercy

**“The Flat Tax: Pennsylvania’s Experience”**

Ronald R. Rubenfield, Robert Morris University

**ACCOUNTING**

**3:00 - 4:15 p.m. .... 7th Floor - Burnham 4**

**Panel: The Supply and Demand for Ph.D. Qualified Accounting Faculty: How Wide is the Gap and What are Schools Doing About It?**

Chair: Katherine Campbell, University of North Dakota

Panelists: Timothy J. Fogarty, Case Western Reserve University

Jack Armitage, University of Nebraska-Omaha

Mostafa M. Maksy, Northeastern Illinois University

**ACCOUNTING**

**7:30 - 9:15 a.m. .... 3rd Floor - Crystal Room**

**BREAKFAST, SPEAKER, AND ANNUAL BUSINESS MEETING**

(Cost \$15.00 - must be pre-registered to attend)

Presiding: Jerry G. Kreuze, Western Michigan University

President, North American Accounting Society

**ACCOUNTING**

**9:30 - 10:45 a.m. .... 7th Floor - Burnham 1**

**Theme: Issues in the Accounting Profession**

Chair: Gary G. Johnson, Southeast Missouri State University

**“An Historical Perspective of CPAs’ Standards for Independence”**

Alan Reinstein, Wayne State University

Mohamed E. Bayou, University of Michigan-Dearborn

**“Competition in the Accounting Profession: Self-Regulation, Government Regulation and the Public Interest”**

Jennifer M. Niece, Assumption College

Gregory Trompeter, Boston College

**“Revised Ethic Rules and Outsourcing of Tax Return Preparation”**

Larry R. Garrison, University of Missouri-Kansas City

**ACCOUNTING**

**9:30 - 10:45 a.m. .... 7th Floor - Burnham 4**

**Panel: Attracting the Brightest and Best: Recruiting Students into Accounting**

Chair: Doug Johnson, Southeast Community College

Panelists: Grace F. Johnson, Marietta College

Stephanie Esparza, Marietta College

Bambi Hora, University of Central Oklahoma

Carol M. Jessup, University of Illinois-Springfield

**ACCOUNTING**

**11:00 a.m. - 12:15 p.m..... 7th Floor - Burnham 1**

**Theme: Education and History**

Chair: Donna Whitten, Purdue University North Central

**“Factors Associated with Students' Performance in Upper-Level Accounting Courses: An Empirical Study in a Commuter University”**

Ring Chen, Northeastern Illinois University

Mostafa M. Maksy, Northeastern Illinois University

Lin Zheng, Northeastern Illinois University

**“Accounting Education as a Rite of Passage”**

Richard Sathe, University of St. Thomas

**“The Changing Importance of Topics in Auditing Education in the USA between 2000 and 2005”**

Jack Armitage, University of Nebraska-Omaha

**“An Introduction to Luca Pacioli (1445-1515)”**

Anthony J. Zordan, University of St. Francis

**ACCOUNTING**

**11:00 a.m. - 12:15 p.m.....7th Floor - Burnham 4**

**Theme: Sarbanes-Oxley Issues**

Chair: Ronald D. Niemeyer, Central Missouri State University

**“The New Sarbanes - Oxley Legislation: An Updated and Expanded Study on the Effects and Consequences of the Newest Effort to Regulate Public Company Accountability in the United States”**

David Arrowood, Shikara Cheadle, Becky Joppich, Brian Kauffman, Christy Jaeger, Valentin Kostov, Steven Podewils, Tracy Urbanek, Nathan Volkomener, all Wagner Honors Accounting Scholars, Lakeland College

Joseph D. Botana, Lakeland College

Rick Gaumer, Lakeland College

**“Are Corporations Spending Less on Non-Audit Services After the Passage of the Sarbanes-Oxley Act?”**

Ganesh M. Pandit, Adelphi University

Vijaya Subrahmanyam, Mercer University

Allen Rubenfield, Clark Atlanta University

**“Sarbanes-Oxley Compliance: A Small Public Company Perspective”**

Roberto de Magalhaes, University of North Dakota

Jacob Wambsganss, University of North Dakota

**ACCOUNTING**

**1:30 - 2:45 p.m. ....7th Floor - Burnham 1**

**Theme: International Accounting Issues and Opportunities**

Chair: Kenneth A. Lavery, High Point University

**“A Preliminary Investigation of the Relationship Between Corruption and International Financial Reporting Standards, Financial Disclosure Levels, Accounting Standards Enforcement, Government Intervention, and the Use of Audit Committees”**

Bert J. Zarb, Embry-Riddle University

**“Income Enhancement - An Empirical Analysis of Gulf States Firms”**

Musa Darayseh, American University-Sharjah

Elaine Waples, Purdue University-Calumet

**“Chinese Student Reactions to U.S. Accounting Practices”**

James Rundall, University of Wisconsin-Eau Claire

D’Arcy Becker, University of Wisconsin-Eau Claire

**ACCOUNTING**

**1:30 - 2:45 p.m. ....7th Floor - Burnham 4**

**Theme: Education - Teaching Innovations**

Chair: Dee Ann Ellingson, University of North Dakota

**“Once Upon a Time... The Use of Children's Literature in Accounting Courses”**

Katherine Campbell, University of North Dakota

**“Building an Undergraduate Accounting Research Course Around the FARS Database: A Case Study”**

Grace F. Johnson, Marietta College

**“Applying Balanced Scorecard to Assess Student Learning”**

Lakshmi U. Tatikonda, University of Wisconsin-Oshkosh