

INFORMATION REGARDING BEST PAPER AWARDS

2007 Distinguished Paper Award Winner in the **Accounting**:

Title of the Paper	Author
“Auditor Decisions and the Problem of Independence: Informational Asymmetry and the Actions of a ‘Rogue Auditor’”	Paul Barnes College of Business Administration Northeastern University 360 Huntington Ave. Boston, MA 02115

Note: Rooms will be assigned by the MBAA at a later date.

Accounting

1:30 p.m.-2:45 p.m.....ROOM NUMBER 1

Workshop: The Entrepreneur Ship: Will it Sail Without You?

Presenter: Mary Delores Teal, University of Central Oklahoma

Accounting

1:30 p.m.-2:45 p.m.....ROOM NUMBER 2

Workshop: Using Blackboard as a Tool to Aid in the Advising Process: A Demonstration

Presenter: Kimberly Sipes, Kentucky State University

Accounting

3:00 p.m.-4:15 p.m.....ROOM NUMBER 1

Workshop: S. M. I. L. E. –Sharing My Input Livens Exchange

Presenter: Mary Delores Teal, University of Central Oklahoma

Accounting

3:00 p.m.-4:15 p.m.....ROOM NUMBER 2

Session Title: International

Chair: Ronald D. Niemeyer, University of Central Missouri

“The International Internship Experience: Benefits and Challenges”

Mary Loyland, University of North Dakota

Dee Ann Ellingson, University of North Dakota

“Building an Accounting Profession in Post-War Afghanistan: The Role of Professional Organizations”

John A. Elfrink, Western Illinois University

Noorkhan Haidari, Western Illinois University

“Teaching in the United Arab Emirates”

Stephen C. Del Vecchio, University of Central Missouri

Accounting

4:30 p.m.-6:00 p.m.....ROOM NUMBER 1

North American Accounting Society Board Meeting

Presiding: Doug Johnson, Southeast Community College,
President, North American Accounting Society

Accounting

8:00 a.m.-9:00 a.m.....ROOM NUMBER 1

Accounting Discipline Forum

This is an opportunity to meet with other faculty in your discipline to discuss pedagogy, current practices, teaching innovations, and concerns. The following moderators will facilitate the group discussions in the following disciplines:

Principles: Margaret Combs, University of the Cumberlands

Intermediate: Grace Johnson, Marietta College

Tax: William Maas, University of Wisconsin-Stevens Point

Accounting

8:00 a.m.-9:00 a.m.....ROOM NUMBER 2

Accounting Discipline Forum

This is an opportunity to meet with other faculty in your discipline to discuss pedagogy, current practices, teaching innovations, and concerns. The following moderators will facilitate the group discussions in the following disciplines:

Cost/Managerial: Maggie Jorgenson, North Dakota State University

Systems: Carol Jessup, University of Illinois-Springfield

Audit: Stephen C. Del Vecchio, University of Central Missouri

Accounting

9:15 a.m.-10:30 a.m.....ROOM NUMBER 1

Session Title: Education Outside the Textbook

Chair: Maggie Jorgenson, North Dakota State University

“Using a Medical Analogy to Enhance Students’ Comprehension of Financial Accounting Principles”

Leslie Turner, Northern Kentucky University

Andrea Weickgenannt, Northern Kentucky University

“Using Real World Learning Strategies to Educate the ‘Now Generation”

Carla Cabarle, Minot State University

Dean Frantsvog, Minot State University

“Community Benefits: Feedback from a University Service Learning Program”

Andrew Griffith, University of Central Oklahoma

Mary F. Sheets, University of Central Oklahoma

Bambi A. Hora, University of Central Oklahoma

Accounting

9:15 a.m.-10:30 a.m.....ROOM NUMBER 2

Session Title: Financial Accounting

Chair: Denise Probert Bloom, Viterbo University

“Displaying the Funding Status of Postretirement Plans For All to See: The FASB’s Recent Pronouncement”

Jerry G. Kreuze, Western Michigan University

Sheldon A. Langsam, Western Michigan University

“Off-Balance-Sheet Financing”

Kenneth E. Stone, University of Central Missouri

Ronald D. Niemeyer, University of Central Missouri

“Accounting for Income Tax Uncertainties: A Step Towards Financial Transparency”

Alan Reinstein, Wayne State University

Gerald H. Lander, University of South Florida-St. Petersburg

Accounting

10:45 a.m.-12:00 p.m.....**ROOM NUMBER 1**

Panel: Innovative Approaches to Enhancing Accounting Students' Communication Skills

Chair: Grace Johnson, Marietta College
Panelists: Tim Catalano, Marietta College
Ashley Woolam, Marietta College
Sandi Owen, Indiana University-Bloomington

Accounting

10:45 a.m.-12:00 p.m.....**ROOM NUMBER 2**

Session Title: Research on Teaching

Chair: Lynn Spellman White, Trinity Christian College

“Charisma in the Business School: An Exploratory Analysis”

Timothy J. Fogarty, Case Western Reserve University
Brian Hogan, Case Western Reserve University

“Student Perceptions of Good Teaching in the Accounting Classroom”

Edward H. Osborne, Marietta College
Lindsey Green, Marietta College

“Student Specific and Education Environment: Determinants of Student Failure/Success in Intermediate Accounting, an Empirical Analysis”

Musa Darayseh, American University of Sharjah
Bassam Abu Alfoul, American University of Sharjah
Elaine Waples, Purdue University-Calumet

Accounting

1:30 p.m.-2:45 p.m.....ROOM NUMBER 1

Panel: Journey into the Unknown: Taking Students to Foreign Lands

Moderator: Claude Renshaw, Saint Mary's College

Panelists: Mary Loyland, University of North Dakota

Maggie Jorgenson, North Dakota State University

Gerald Thalmann, North Central College

Mostafa Maksy, Northeastern Illinois University

Accounting

1:30 p.m.-2:45 p.m.....ROOM NUMBER 2

Session Title: Financial Reporting

Chair: Harold Wilde, University of North Dakota

“Do U.S. Airlines Disclose More Voluntary Forward-looking Earnings Information in their Annual Reports Than Their Overseas Counterparts?”

Bert J. Zarb, Embry-Riddle University

“An Investigation of the Relative Value Relevance of Earnings and Book Values in Brazil: 1990-2003”

J. Roberto A. de Magalhaes, University of North Dakota

Jacob R. Wambsganss, University of North Dakota

“Intellectual Capital: Can it be Measured? Should it be Measured? An Accountant's View of Measuring Intellectual Capital”

John D. Morgan, Winona State University

Accounting

3:00 p.m.-4:15 p.m.....ROOM NUMBER 1

Session Title: Student Ethics

Chair: Gary Olsen, Carroll College

“The Ethical Development of Accounting Students and Non-Accounting Business Students at Church Affiliated Liberal Arts Colleges: An Empirical Investigation”

Margaret D. Combs, University of the Cumberland

“Why Students Cheat: The Impact of the Ethic of Care”

D’Arcy Becker, University of Wisconsin-Eau Claire

Ingrid Ulstad, University of Wisconsin-Eau Claire

Jim Rundall, University of Wisconsin-Eau Claire

“Auditing Lessons Derived from a Personal Retrospective of Time Spent with Arthur Anderson & Co.”

Carol M. Jessup, University of Illinois-Springfield

Accounting

3:00 p.m.-4:15 p.m.....ROOM NUMBER 2

Session Title: Tax

Chair: Doug Johnson, Southeast Community College

“Tax Court Ruling Clarifies Election Filing Requirements for the Mark-to-Market Method for Securities Traders”

George Schmelzle, Missouri State University

Carl E. Keller Jr., Indiana University-Purdue University

“Gambling Taxation Adds to the Risk of Loss”

William E. Maas, University of Wisconsin–Stevens Point

Kevin M. Bahr, University of Wisconsin–Stevens Point

“Defining a Gambling Transaction: Know When to Hold ‘em, Know When to Fold ‘em”

Donald Morris, University of Illinois-Springfield

Accounting

7:30 a.m.-9:15 a.m.....ROOM NUMBER 1

BREAKFAST, SPEAKER, AND ANNUAL BUSINESS MEETING

Cost \$15.00; Must be pre-registered to attend.

Presiding: Doug Johnson, Southeast Community College,
President, North American Accounting Society

Accounting

9:30 a.m.-10:45 a.m.....ROOM NUMBER 1

Panel: Student Preparation and Participation are the Keys to Student Success

Chair: Bambi A. Hora, University of Central Oklahoma

Panelists: Mary F. Sheets, University of Central Oklahoma
Katherine P. Terrell, University of Central Oklahoma
Robert L. Terrell, University of Central Oklahoma

Accounting

9:30 a.m.-10:45 a.m.....ROOM NUMBER 2

Session Title: Audit Issues

Chair: Carol Jessup, University of Illinois-Springfield

“Auditor Decisions and the Problem of Independence: Informational Asymmetry and the Actions of a ‘Rogue Auditor’”

Paul Barnes, Northeastern University

“RFID: Refocusing the Auditing Process”

Keith Moreland, University of Michigan-Flint

Fataneh Taghaboni-Dutta, University of Michigan-Flint

“Study of Topic Importance in University Level Auditing Courses from the Viewpoint of Accounting Practitioners”

Jack Armitage, University of Nebraska-Omaha

Jillian K. Poyzer, University of Nebraska-Omaha

Accounting

11:00 a.m.-12:15 p.m.....ROOM NUMBER 1

Session Title: Ethics

Chair: Mostafa Maksy, Northeastern Illinois University

“Understanding the Impact of Individual and Organizational Factors on Ethical Awareness and Behavior”

Michael J. Miller, Sullivan University

“Ethical and Fair Decision-making Within a Company: Focus on Accounting”

Elizabeth Pogue, Capella 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”

Shikara Beaudoin; Angel Belchev; Rebecca Dodge; Kim Nygard; Bana Schneider; Mariya Simidchieva; Samantha Stauber; and Tracy Urbanek, Wagner Honors Accounting Scholars, Lakeland College

Joseph D. Botana, Lakeland College

Rick Gaumer, Lakeland College

Accounting

11:00 a.m.-12:15 p.m.....ROOM NUMBER 2

Session Title: Education

Chair: Donna Whitten, Purdue University-North Central

“Accounting Education as a Rite of Passage”

Richard S. Sathe, University of St. Thomas

“Accounting Principles: A Change in Direction or Maintaining the Status Quo?”

Tom Clement, University of North Dakota

Jacob R. Wambsganss, University of North Dakota

“An Investigation of the Accounting and Finance Professional Development Interests of Nonprofit Officers and Directors”

Susan M. Moncada, Indiana State University