MBAA PROGRAM SESSION     WEDNESDAY, March 15, 2006

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. Kreuzer, Western Michigan University
           President, North American Accounting Society

MBAA PROGRAM SESSION     THURSDAY, March 16, 2006

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

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

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

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