INFORMATION REGARDING BEST PAPER AWARDS

2007 Distinguished Paper Award Winner in the Accounting:

<table>
<thead>
<tr>
<th>Title of the Paper</th>
<th>Author</th>
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| “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
MBAA PROGRAM SESSION     WEDNESDAY, March 28, 2007

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

MBAA PROGRAM SESSION     THURSDAY, March 29, 2007

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
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

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 Cumberlands

“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
         Katherene 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

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