

INTERNATIONAL PAPERS AND PRESENTATIONS FROM 2008/09 REGIONAL MEETINGS

Gia Chevia, Baylor University, Regional Meetings Coordinator

[Overall: Papers—49; Panels—7]

Mid-Atlantic Regional, Long Branch, New Jersey (April 23-25, 2009)

Section Coordinator: John Haverty, St. Joseph's University

Papers - 11; Panels - 1

Panel Session:

International Financial Reporting Standards in the Classroom: Is it coming, and are we ready?

Moderator: John Haverty, St. Joseph's University

Panelists: Elizabeth Gordon, Temple University
Ramesh Narasimhan, Montclair State University
Brian O'Reilly, PricewaterhouseCoopers LLP
Obeau Persons, Rider University

Paper Sessions:

An Exploratory Comparison of the Propensity to Whistle-Blow: the United States and Taiwan/China

A. Blair Staley, Bloomsburg University of Pennsylvania; Dennis Hwang, Bloomsburg University of Pennsylvania; Yan Chen, Dongbei University of Finance and Economics; Teng- Shih Wang, Feng Chia University; Yafang Tsai, Chung Shan Medical University

Discussant: Kathleen Sobieralski, University of Maryland

The Financial Control Practices of Zakat Institutions in State Islamic Religious Council in Malaysia

Muhammad Akhyar Adnan, International Islamic University, Malaysia

International: IFRS

Moderator: Daniel He, Monmouth University

The Adoption of International Financial Accounting Standards: Its Effect on Global Market Integration

Hannah C. Wong, William Paterson University; Malay Dey, William Paterson University; Francis Cai, William Paterson University

Discussant: John Haverty, St. Joseph's University

IFRS Adoption in the United States and Implications for Stock Prices: A Review and Analysis of the Relevant Literature

Hossein Nouri, The College of New Jersey; Daniel Pannone, The College of New Jersey; Abdus Shahid, The College of New Jersey

Discussant: John Haverty, St. Joseph's University

IFRS and U.S. GAAP: Differences and Convergence

Obeau Persons, Rider University

Discussant: Daniel He, Monmouth University

Earnings management and Culture: An international comparison of the banking industry

Kurt A. Desender, Autonomous University of Barcelona; Christian Castro, Autonomous University of Barcelona

Discussant: Picheng Lee, Pace University

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2008/2009 Regional Meeting Presentations

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Using Corporate Code of Ethics to Examine Cultural Effects on the Ethicality of Chinese vs. American Students

Sherry Fang Li, Rider University; Obeua Persons, Rider University

Discussant: Tim Coville, S.U.N.Y. College at Old Westbury

The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment

Kang Cheng, Morgan State University; Yu Cong, Towson University; Martin Freedman, Towson University

Discussant: Rogelio J. Cardona, University of Puerto Rico

International: Multinational Companies

Moderator: Claudia Tyska, Richard Stockton College of New Jersey

The Effect of Financial Reporting Management on Knowledge-flow Management in MNC

Varda Yaari, Morgan State University

Discussant: Claudia Tyska, Richard Stockton College of New Jersey

Comparison of French GAAP, US GAAP and International Financial Accounting Standards in the Insurance Sector

Gilda Agacer, Monmouth University; Jahnavi Patel, Monmouth University

Discussant: Joann Pinto, Montclair State University

The Abuse of International Transfer Pricing by Multinational Companies

Wagdy Abdallah, Seton Hall University; Athar Murtuza, Seton Hall University; Nadeem Firoz, Montclair State University

Discussant: Joann Pinto, Montclair State University

Midwest Regional, St. Louis, Missouri (April 16-18, 2009)

Section Coordinator: Burch Kealey, University of Nebraska at Omaha

Papers—6 ; Panels – 1

Panel Session:

IFRS – A Financial Revolution

Panelists: PricewaterhouseCoopers Professionals:

Tammy Burton, Assurance Managing Director, Missouri Assurance Quality Chief Auditor

Brian Sprick, Tax Partner, Missouri Tax IFRS Champion

Jaime Jones, Assurance Senior Manager, Missouri Assurance IFRS Champion

Paper Sessions:

Corporate International Diversification and Firm Value: Empirically Testing the Relevance of Segment Reporting

Kingsley O. Olibe, Kansas State University and Bob Strawser, Texas A&M University

IFRS vs. US GAAP: Evidence from 20-F Reconciliations

Cindy Lim, Oakland University

International Accounting

Moderator: Gail Hoover King, Rockhurst University

The Effect of Cross-Border Mergers and Acquisitions on Shareholder Wealth: Evidence from China

Nancy Mangold, California State University – East Bay; Ching-Lih Jan, California State

University – East Bay; Robery Lin, California State University – East Bay; and Diane Satin, California State University – East Bay

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The impact of regulations on firms' earnings management behavior-Evidence from China
Hueiling Chen, National Taiwan Normal University and Yi-Wen Chang, Taishin Financial Holding Co., Ltd.

The Conflicts between Minority Shareholders and Controlling Shareholders in a Non-diverse Ownership Structure: Evidence from Chinese Market

Li Xu, Southern Illinois University – Carbondale; Yi Yao, NanKai University; and Zhiyuan Liu, NanKai University

Risk reporting practices of companies in the non-finance sector: Evidence from Portugal
Russell Craig, Rhodes College; Jonas Silva Oliveira, University of Aveiro; and Lucia Lima Rodrigues, University of Minho

Northeast Regional, Newport, Rhode Island (November 6-8, 2008)

Section Coordinator: H. David Sherman, Northeastern University

Papers - 7; Panels – 1

Panel Session:

Deloitte & Touche: IFRS Update

Incorporating International Issues into the Introductory Tax Class

Timothy J. Rupert; Northeastern University

Timothy A. Gagnon; Northeastern University

Paul Oliveira; Northeastern University

Discussant: Paul H. Mihalek, Central Connecticut State University

Paper Sessions:

The Impact of fiscal support on earnings management Evidence from equity offerings in China
Guanming He, Nanyang Technological University, Singapore and Phyllis Lai-Lan Mo, Lingnan University, Hong Kong

Discussant: Robert G. Rambo, Providence College

Optimistic Bias in Management Forecasts by Japanese Firms to Avoid Forecasting Losses
Myojung Cho, Fordham University; Young D. Hah, Waseda University and Oliver Kim, University of Maryland

Discussant: Robert G. Rambo, Providence College

International Accounting

Moderator: Joan VanHise, Fairfield University

Auditor-Specific and Stock-Exchange-Listing Differences in Clients' Website Disclosures of Codes of Ethics

Richard A. Bernardi and Catherine C. LaCross; Roger Williams University

Discussant: Joan VanHise, Fairfield University

Auditor's Reputation, Shareholder Composition and Firm Size: The Japanese Case
Fumiko Takeda, University of Alberta and Shingo Numata, University of Tokyo

Discussant: Nancy Feng, Boston University

Adoption of IFRS in the U.S.: Are Preparers Ready?

Jacqueline E. O'Neill and Dawn W. Massey; Fairfield University

International Accounting

Moderator: Michael Melton, Roger Williams University

Use of Residual Income Valuation Model to Estimate Growth and The Rate of Return for Indian Companies

Ramesh Gupta and Nirali Parikh; Indian Institute of Management

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2008/2009 Regional Meeting Presentations

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- Discussant: Rob Rambo, Providence College
Equity Valuation using Multiples: Controlling for Differences amongst Peers
Stefan Henschke and Carsten Homburg; University of Cologne
- Discussant: Michael Melton, Roger Williams University

Ohio Regional, Geneva on the Lake, Ohio (May 7-9, 2009)

Section Coordinator: Pervaiz Alam, Kent State University

Papers - 3; Panels - 1

Panel Session:

International Accounting Standards—Two Perspectives

- Moderator: Tim Monahan, Villanova University
- Panelists: Susan M. Koski-Grafer, Senior Associate Chief Accountant, SEC
Marybeth Shamrock, KPMG

Paper Sessions:

A Comparison of U.S. and European Policies on Limiting Accountant's Liability through Engagement Letters

Alan Reinstein, Wayne State University; Patricia Lobingier, University of Michigan—Dearborn; and Brian Patrick Green, University of Michigan—Dearborn

International Accounting Education

- Moderator: Julia Grant, Case Western Reserve University
- The Academic Community's Participation in Global Accounting Standard-Setting*
Robert K. Larson, University of Dayton
- The Teaching of IFRS: Cyber-Guest Lecturers as a Pedagogical Resource*
Mark A. Holtzblatt, Roosevelt University

Southeast Regional, Oxford, Mississippi (April 30 – May 2, 2009)

Section Coordinator: Lisa Owens, Clemson University

Papers - 10

Paper Sessions:

A FIRO-B International Comparison of Internal Auditor Social Preference Skills

Philip H. Siegel, Augusta State University; Margaret Devine, University of Wisconsin/Eau Claire; and John O'Shaughnessy, San Francisco State University

Cultural Significance of Accounting Standard Setting in Hong Kong Before 1997

Anthony Mung Yin Chan, Ryerson University

Transition from US GAAP to IFRS: A Managerial Case employing Daimler AG's Conversion to IFRS Disclosures to Ford and GM

Richard Banham, Tennessee State University and Eva K. Jermakowicz, Tennessee State University

A Comparison of US and European Policies on Limiting Accountant's Liability Through Engagement Letters

Alan Reinstein, Wayne State University; Patricia G. Lobingier, University of Michigan-Dearborn; and Brian Patrick Green, University of Michigan-Dearborn

IFRS and Its Recent Effects on the U.S.

Jose Marrero, Florida Southern College; Dr. Lynn H. Clements, Florida Southern College

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2008/2009 Regional Meeting Presentations

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International Financial Reporting Standards: Current Status and Future Outlook

Dr. Fred A. Jacobs, Georgia State University and Dr. Kel-Ann S. Eyer, Wesleyan College

Accounting Educators' Perceptions of the Convergence of International Financial Accounting Standards and U.S. Generally Accepted Accounting Principles

Elfirma J. Furlow, Southeast Missouri State University; Deborah F. Beard, Southeast Missouri State University; and Roberta L. Humphrey, Southeast Missouri State University

An International Audit Approach to the Financial Statements of the Insurance Sector

Gin Chong, Prairie View A&M University

Corporate International Diversification and Firm Value: Empirically Testing the Relevance of Segment Reporting

Kingsley O. Olibe, Kansas State University and Bob Strawser, Texas A&M University

Accounting for Carbon Credits: Convergence of US GAAP and IFRS

Rob Derivaux, The University of Mississippi and Dave Nichols, The University of Mississippi

Southwest Regional, Oklahoma City, Oklahoma (February 26-28, 2009)

Section Coordinator: Murphy Smith, Texas A&M University

Papers - 5; Panels - 2

Panel Sessions:

IFRS – Time to Get Ready!

Workshop Leaders: Mary Fischer, University of Texas at Tyler

Alice Ketchand, Sam Houston State University

Symposium on International Financial Reporting Standards (IFRS)

Session Chair: L. Murphy Smith, Texas A&M University

Paper Sessions:

Some Accounting Records from the Books of Italian Merchants and Bankers in Northern Italy During the Fifteenth Century

Alvaro Martinelli, Appalachian State University

Does International Corporate Diversification Improve Share Capitalization and Operating Performance? An Empirical Perspective

Kingsley O. Olibe, Kansas State University and William (Billy) Strawser, Texas A&M University

Will Litigation Risk Increase with the Adoption of the IFRS?

Charles Becker, Concord University; John T. Sennetti, Nova Southeastern University; and Howard Lawrence, University of Mississippi

Consolidating Financial Statements in a Multinational Setting: A Case Problem

Stan Kratchman, Texas A&M University and L. Murphy Smith, Texas A&M University

Discussant: Jane Calvert, University of Central Oklahoma

Are the Chinese National Audit Office Independent?

H. Gin Chong, Prairie View A&M University

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Western Regional, San Diego, California (April 23-25, 2009)

Sectional Coordinator: Michele Henney, University of Oregon

Papers—7 ; Panels – 1

Panel Session:

International Financial Reporting Standards (IFRS)

Panelists: Loren Margheim, University of San Diego
Frank Selto, University of Colorado
Kevin Stocks, Brigham Young University

Paper Sessions:

International Accounting

Moderator: Michele C. Henney, *University of Oregon*
Accounting Standard Setting in the Colonial History of Hong Kong
Anthony Mung Yin Chan, Beijing Normal University
Chinese Mergers and Aquisitions: The Effect on Target Shareholder Wealth
Nancy Mangold, California State University, East Bay and Ching-Lih Jan, California State University, East Bay
An investigation of capital market reactions of quoted French banks to pronouncements on IAS 39
Nessrine Benhamida, Paris School of Management, France
Risk-Relevance of a new Income Measurement: The case of valuation of Financial Instruments according to IAS 39
Nessrine Benhamida, Paris School of Management, France
Employer Expectations of Accounting Undergraduates' Entry-level Knowledge and Skills in Global Financial Reporting
Rishma Vedd, California State University, Northridge; Christopher G. Jones, California State University, Northridge and Sung Wook Yoon, California State University, Northridge
Does convergence of different domestic GAAPs reduce investors' limited attention bias?
Sabrina S. Chi, University of California, Irvine
Ethical Climate, Organizational-Professional Conflict, and Organizational Commitment: A Study of Chinese Auditors
William E. Shaffer, California State University, San Bernardino

AAA Regional Meetings, 2009/2010

▪ Please support your regional meetings. Present a paper or volunteer to serve on a panel. Remember you may present the same paper at two different AAA meetings. Regional meetings are great venues for Doctoral Student papers; please encourage your doctoral students to take advantage of these opportunities.

▪ **Mid-Atlantic** – To Be Determined.

▪ **Midwest** – To Be Determined.

▪ **Northeast** – Cambridge, Massachusetts (November 5-7, 2009); Submission deadline has closed.

▪ **Ohio** – Columbus, Ohio (May 6-8, 2010); Submission Deadline: January 31, 2010

▪ **Southeast** – To Be Determined.

▪ **Southwest** – Dallas, Texas (March 2-6, 2010); Submission Deadline: October 9, 2009

▪ **Western** – To Be Determined.