

**AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION**

2009 - 2010 OFFICERS

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American Taxation Association:	Susan Sorensen, University of Houston – Clear Lake
Auditing:	John Delaney, Southwestern University
Ethics:	Jeff Miller, Augusta State University
Financial Accounting and Reporting:	Agnes Chen, Louisiana State University
Forensic and Investigative Accounting:	Jackie Moffitt, Louisiana State University
Gender Issues and Worklife Balance:	Ellen Cook, University of Louisiana - Lafayette
Government and Nonprofit:	Robert L. Webster, Ouachita Baptist University
Information Systems:	Kimberley Swanson Church, Oklahoma State University
International Accounting:	L. Murphy Smith, Texas A&M University
Management Accounting:	Marty Steubs, Baylor University
Public Interest:	Brett Wilkinson, Baylor University
Strategic and Emerging Technologies:	L. Murphy Smith, Texas A&M University
Teaching, Learning and Curriculum:	Aundrea Kay Guess, St. Edwards University

**American Accounting Association
Southwest Region**

2010 Annual Conference Awards

**McGraw-Hill Irwin
Distinguished Paper Award**

Accounting Research Homogeneity and the Possibilities of Structural Change

**Brett Wilkinson, Baylor University
Chris Durden, James Cook University, Australia**

**Federation of Business Disciplines
Outstanding Educator Award**

**D. Larry Crumbley
Louisiana State University**

**Teaching, Learning and Curriculum Section
Best Manuscript Award**

A Course Format for Problem-Based Learning in Accounting

**Russell Calk, New Mexico State University
Pamela S. Carr, Arkansas Tech University**

Outstanding Student Paper Award

*A Worldwide Comparison of Assurance on Corporate Social
Responsibility Reports:*

Are Audit Firms Willing to Sustain this Line of Service?

**David N. Herda (Student), University of Texas at Arlington
Martin E. Taylor, University of Texas at Arlington**

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 4, 2010
(Thursday)

1:30 p.m. – 3:00 p.m.

Remington

SESSION A SFAS 157

Session Chair: **Angela Wheeler Spencer**, Oklahoma State University

The Basics of FAS 157 – Fair Value Measurements for Appraisers

Susan Rhame, University of Dallas

James A. Rohrig, Bolton & Baer, Ltd.

Does Market Valuation Incorporate Information Risk in Banks' Financial Data? An Analysis of the Effects of SFAS 157

Angela Wheeler Spencer, Oklahoma State University

Robert (Tong) Yu (Student), Oklahoma State University

Impact of FAS 157 on US Commercial Banks

Henry Huang, Prairie View A&M University

Yi Zhang, Prairie View A&M University

Gin Chong, Prairie View A&M University

1:30 p.m. – 3:00 p.m.

Live Oak

SESSION B Auditing

Session Chair: **Treba Marsh, AAA-SW 2009-2010 President**, Stephen F. Austin State University

Outstanding Student Paper

A Worldwide Comparison of Assurance on Corporate Social Responsibility Reports: Are Audit Firms Willing to Sustain this Line of Service?

David N. Herda (Student), University of Texas at Arlington

Martin E. Taylor, University of Texas at Arlington

Audit Committee Gender Diversity and Internal Control Quality

Yun-Chia Yan, University of New Orleans

Hua-Wei Huang, State University of New York at Old Westbury

Banker's Banks and How the Credit Crisis Will Affect the Approaches of Auditors to Detect Fraud and Unique Loss Mitigation Problems from Their Member/Owner Banks

J. Keith Baker, North Lake College

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 4, 2010
(Thursday)

1:30 p.m. – 3:00 p.m.

Executive Boardroom

SESSION C Public Interest

Session Chair: **Gouranga Ganguli**, University of Texas - Pan American

The Effect of Patriotism on Tax Morale and Attitude Toward Tax Compliance

Jason MacGregor, Baylor University

Brett Wilkinson, Baylor University

Too Big to Fail, Too Concentrated to Indict: Societal Implications of the Tight Oligopoly in Public Accounting

Thomas D. Tolleson, Texas Wesleyan University

Kalpana Pai, Texas Wesleyan University

Whistleblowing is Gaining Momentum: A Look at Domestic and International Developments

Gouranga Ganguli, University of Texas - Pan American

3:00 p.m. – 3:30 p.m.

Lone Star Ballroom A

FBD Coffee Break

Please make plans to visit the exhibits for information on the latest books & newest educational technologies.

Let our exhibitors know how much we appreciate their presence and continued support!

Great Door Prize Drawings take place at 3:20 p.m. in the Exhibit Area.

Must be present to win.

3:30 p.m. – 5:00 p.m.

Pearl 5

SESSION A Financial Markets

Session Chair: **Mingming Feng** (Student), Oklahoma State University

An Evaluation of Financial Analysts and Naïve Methods in Forecasting Long-Term Earnings

Michael Lacina, University of Houston - Clear Lake

B. Brian Lee, Prairie View A&M University

Randall Z. Xu, University of Houston - Clear Lake

Corporate Governance, Family Ownership and Earnings Management

Mingming Feng (Student), Oklahoma State University

Why Shareholders and Debt-holders Value International Diversified Firms: Evidence from the United States

Kingsley O. Olibe, Kansas State University

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 4, 2010
(Thursday)

3:30 p.m. – 5:00 p.m.

Majestic 10

SESSION B Taxation

Session Chair: **Bambi A. Hora, AAA-SW 2008-2009 President**, University of Central Oklahoma

Retaliatory Taxes – Understanding the Complexity

Christine Berry, University of Louisiana at Monroe

Michelle McEacharn, University of Louisiana at Monroe

Constructive Sales Legislation and Its Ever Changing Landscape

N. Anna Shaheen, Sam Houston State University

Valrie Chambers, Texas A&M University - Corpus Christi

Newly Proposed Basis-Tracing Regulations Offer Solutions and New Problems

Laura Jean Kreissl, West Texas A&M University

Darlene Pulliam, West Texas A&M University

3:30 p.m. – 5:00 p.m.

Live Oak

SESSION C Curriculum

Session Chair: **Russell Calk**, New Mexico State University

Teaching, Learning and Curriculum Section Best Manuscript

A Course Format for Problem-Based Learning in Accounting

Russell Calk, New Mexico State University

Pamela S. Carr, Arkansas Tech University

SEWMEX: A Teaching Case Illustrating Cost-Volume-Profit Relationships in an International Setting

Gus Gordon, University of Texas at Tyler

Matt Lusty (Student), University of Texas at Tyler

Jay Nelson (Student), University of Texas at Tyler

Bracy Sweat (Student), University of Texas at Tyler

Using z-Tree for a Non-Interactive Accounting Experiment

Tom Downen, Northern Arizona University

5:30 p.m. – 7:00 p.m.

Lone Star Ballroom A

FBD Meet and Greet Social

Everyone is invited to attend this FBD conference-wide social event. Visit with long-time friends and make new ones as you enjoy light appetizers and listen to the music of a local Texas band. A Cash Bar is available and a limited number of drink tickets will also be distributed. Stop by to relax and wind down from the day's conference activities before heading out to other association events, dinner, or the surrounding artistic activities.

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 5, 2010
(Friday)

8:30 a.m. – 10:00 a.m.

Pearl 5

SESSION A Accounting Research Theory

Session Chair: **Dennis Togo, AAA-SW Program Chair**, University of New Mexico

McGraw-Hill/Irwin Distinguished Paper

Accounting Research Homogeneity and the Possibilities of Structural Change

Brett Wilkinson, Baylor University

Chris Durden, James Cook University, Australia

Knowing What You Know: The Intersection of Performance Measurement and Knowledge Management

Beverly J. Rowe, LeTourneau University

Sally K. Widener, Rice University

Developing Multiple Indicators of Decision Usefulness Using the Qualitative Characteristics of Accounting

William M. Baker, Appalachian State University

8:30 a.m. – 10:00 a.m.

Pearl 1

SESSION B Auditing

Session Chair: **George L. Hunt, AAA-SW Historian**, Stephen F. Austin State University

Auditor Characteristics and Early Accounting Error Detection: Evidence from Earnings Restatements

Haeyoung Shin, University of Houston - Clear Lake

Randall Z. Xu, University of Houston - Clear Lake

Michael Lacina, University of Houston - Clear Lake

Consulting Services Post-SOX: Has the Issue of Objectivity Been Resolved?

Craig White, University of New Mexico

Richard G. Brody, University of New Mexico

Auditor Reputation and Auditor Industry Specialization for Non-Big 4 firms in An Emerging Market: Evidence from China?

Kun Wang, Texas Southern University

Sewon O, Texas Southern University

Zahid Iqbal, Texas Southern University

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 5, 2010
(Friday)

8:30 a.m. – 10:00 a.m.

Pearl 2

SESSION C Government and Nonprofit Accounting

Session Chair: **Mary Fischer**, University of Texas at Tyler

Governmental Health Care Benefits Reporting: The Current State of Texas Governmental Entities

Lucille G. Montondon, Texas State University

George L. Hunt, Stephen F. Austin State University

Treba Marsh, Stephen F. Austin State University

FASB/GASB Recognition and Reporting Differences: A Nonprofit Sector Perspective

Mary Fischer, University of Texas at Tyler

Treba Marsh, Stephen F. Austin State University

A Going Concern Opinion for School Districts in the State of California

S. Joe Durden (Student), NOVA Southeastern University

John T. Sennetti, NOVA Southeastern University

10:00 a.m. – 10:30 a.m.

Lone Star Ballroom A

FBD Coffee Break

Visit our Exhibitors – Let them know how much we appreciate their presence and continued support!

Great Door Prize Drawings take place at 10:20 a.m. in the Exhibit Area. Must be present to win.

10:30 a.m. – 12:00 p.m.

Pearl 1

SESSION A Financial Markets

Session Chair: **Robert Walsh, AAA-SW 2010-2011 Program Chair**, University of Dallas

A Re-examination of Analysts' Superiority Over Time-Series Forecasts

Mark T. Bradshaw, Boston College

Michael S. Drake, Ohio State University

James N. Myers, University of Arkansas

Linda A. Myers, University of Arkansas

Analyst Forecast Accuracy and Firm Growth

Philip H. Siegel, Augusta State University

Jeffery P. Lessard, Rochester Institute of Technology

Khondkar E. Karim, Rochester Institute of Technology

Corporate Financial Actions to Avoid Regulatory Delisting: Evidence from Nasdaq

Carol Ann Frost, University of North Texas

Ammr Kurdi (Student), University of North Texas

Lili Sun, University of North Texas

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 5, 2010
(Friday)

10:30 a.m. – 12:00 p.m.

Pearl 2

SESSION B Management Accounting

Session Chair: **Gia Chevis**, Baylor University

Impact of Job Complexity and Performance on CFO Compensation

Steven Balsam, Temple University

Afshad Irani, University of New Hampshire

Jennifer Yin, University of Texas at San Antonio

An Industry Comparison of CEO-Worker Wage Ratios

Gia Chevis, Baylor University

David Hurtt, Baylor University

Executive Compensation: Public Outrage, SEC Requirements, and How the Accounting Profession Can Help

Carolyn Conn, St. Edward's University

Aundrea Kay Guess, St. Edward's University

Brian Mueller (Student), St. Edward's University

10:30 a.m. – 12:00 p.m.

Pearl 5

SESSION C Taxation

Session Chair: **N. Anna Shaheen**, Sam Houston State University

Assessing the Impact of Corporate International Intra-Company Volume of Transfers on Firm Value, Earnings, and Taxes

Kingsley O. Olibe, Kansas State University

D. Larry Crumbley, Louisiana State University

Academic Early Retirement: Do Tenure Buyout Payments Warrant Unique Employment Tax Treatment?

Craig White, University of New Mexico

Robert J. Tepper, University of New Mexico

Standardizing Disaster Losses: The Need for Administrative Relief

Valrie Chambers, Texas A&M University - Corpus Christi

N. Anna Shaheen, Sam Houston State University

12:00 p.m. - 1:30 p.m.

Chaparral (38th Floor)

AAA-SW Luncheon and Business Meeting

Conducting: **Treba Marsh**, Stephen F. Austin State University
President of American Accounting Association – Southwest Region

Conference Awards: **Dennis Togo**, University of New Mexico
2010 Program Chair and President-Elect

Speaker: **Kevin Stocks**, Brigham Young University
President-Elect of American Accounting Association

**AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION**

**March 5, 2010
(Friday)**

1:30 p.m. – 3:00 p.m.

Pearl 1

SESSION A Sarbanes-Oxley Effects and Cash to Accrual Statements

Session Chair: **Joseph C. Ugrin**, Kansas State University

The Impact of SOX on the Value Relevance of Aggregate Information

Lily Z. Brooks (Student), Louisiana State University

C.S. Agnes Cheng, Louisiana State University

Joe Johnston, Louisiana State University

Samuel L. Tiras, Louisiana State University

Exploring Sarbanes-Oxley's Effect on Attitudes, Perceptions of Norms, and Intentions to Commit Financial Statement Fraud from a General Deterrence Perspective

Joseph C. Ugrin, Kansas State University

Marcus D. Odom, Southern Illinois University - Carbondale

Expanding on the Basic Accounting Equation to Simplify the Preparation of Accrual Basis Financial Statements from Cash Basis Financial Records

Neal R. VanZante, University of Texas Pan American

1:30 p.m. – 3:00 p.m.

Pearl 2

SESSION B Forensic and Investigative Accounting

Session Chair: **Carol Sullivan**, Texas Wesleyan University

From White-Collar Crime to Red-Collar Crime

Richard G. Brody, University of New Mexico

Kent A. Kiehl, University of New Mexico

The Training Exercise that Provided an Education in Fraud: A Case Study

Eddward T. Herron (Student), Oklahoma State University

Katherine P. Terrell, University of Central Oklahoma

Robert L. Terrell, University of Central Oklahoma

The Kosse State Bank Catastrophe: Anatomy of a Big Fraud in a Small Town

Carol Sullivan, Texas Wesleyan University

Thomas D. Tolleson, Texas Wesleyan University

1:30 p.m. – 3:00 p.m.

Pearl 5

SESSION C Guerrilla Teaching Tactics

Presenter: **D. Larry Crumbley**, Louisiana State University

Tenure is disappearing. Post-tenure reviews are more prevalent. Yet, an unusual procedure occurs in higher education: The raw materials (e.g., students) are determining who are kept and fired. Student evaluation of teaching (SET) data is used exclusively at most universities/colleges to determine the effectiveness of instructors. There is controversy as to the validity and reliability of data from SET questionnaires. This workshop provides teaching tactics for teachers to manage SET scores.

Most faculty face ethical dilemmas each semester as they receive pressure from their university to compromise personal integrity by managing SET scores. This pressure to “cook their SET scores” is intense since each professor is competing with peers who are cooking their scores. Accounting departments offer ethical courses to develop student capacity for ethical reasoning, but little is done to curb unethical professors who grade inflate and devalue coursework.

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 5, 2010
(Friday)

3:00 p.m. - 3:30 p.m.

Lone Star Ballroom A

FBD Coffee Break

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Pearl 1

SESSION A Financial Accounting

Session Chair: **Richard Francis**, University of Texas at El Paso

An Examination of Potential Changes in Ratio Measurements: Historical Cost versus Fair Value for Tangible Operational Assets

Pamela Smith Baker, Texas Woman's University

Do Small Firms Overinvest in Operating Leases?

Richard Francis, University of Texas at El Paso

The Determinants of the Allowance for Doubtful Loans and Loan loss Provisions of Banks in the MENA Region: A Simultaneous Equations Approach

Dennis Olson, American University of Sharjah, United Arab Emirates

Taisier A. Zoubi, American University of Sharjah, United Arab Emirates

3:30 p.m. – 5:00 p.m.

Pearl 5

SESSION B International Accounting

Session Chair: **Edward Walker**, University of Central Oklahoma

Moving Toward International Financial Reporting Standards (IFRS) in North America

Tagi Sagafi-nejad, Texas A&M International University

L. Murphy Smith, Texas A&M University

Sean K. Byrne (Student), Texas A&M International University

Leebrian E. Gaskins (Student), Texas A&M International University

Zone Nguyen (Student), Texas A&M International University

Shaun C.W. Sexton (Student), Texas A&M International University

Cultural Diversity, Country Size, and the IFRS Adoption Decision

Curtis E. Clements, Abilene Christian University

John D. Neill, Abilene Christian University

O. Scott Stovall, Abilene Christian University

Corporate Governance Disclosures by Indian Companies

Gurdip Singh, Punjabi University, India

Narinder Kaur, Punjabi University, India

**AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION**

**March 5, 2010
(Friday)**

3:30 p.m. – 5:00 p.m.

Pearl 2

SESSION C Institutional Success

Session Chair: **B. Brian Lee**, Prairie View A&M University

Exploring the Effects of the Social Component of Mentoring Relationships on Doctoral Students and New Faculty Members in Accounting

Joseph C. Ugrin, Kansas State University

Marcus D. Odom, Southern Illinois University - Carbondale

J. Michael Pearson, Southern Illinois University - Carbondale

Tammy E. Bahmanziari, Middle Tennessee State University

Are Various Stakeholders of Business Schools and Accounting Departments Viewed as Customers? Results from Three Levels of Academic Administrators

Robert L. Webster, Ouachita Baptist University

Kevin L. Hammond, University of Tennessee at Martin

Institutional Determinants of Student Success on the Uniform CPA Examination in Texas

B. Brian Lee, Prairie View A&M University

Moosa Kahn, Prairie View A&M University

Rahim Quazi, Prairie View A&M University

William Vetter, Prairie View A&M University

6:30 p.m. – 8:00 p.m.

Majestic 1

Reception

American Accounting Association

Southwest Region

Sponsors:

Accounting Department, Chair Craig White

and

Anderson School of Management, Dean Douglas Brown

University of New Mexico

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 6, 2010
(Saturday)

8:30 a.m. - 10:00 a.m.

Majestic 7

SESSION A Financial Reporting

Session Chair: **Stephanie Farewell**, University of Arkansas at Little Rock

Voluntary and Mandatory Disclosure, Firm Investment and Stock Returns: Evidence from the Great Depression Period

Yun Fan (Student), University of Oklahoma

Hong V. Nguyen, University of Scranton

Tagging Adios! A Case Study on Generating Tagged Financial Statements with the US GAAP XBRL Taxonomy

Stephanie Farewell, University of Arkansas at Little Rock

The Influence of SFAS 131 Geographic Segment Disclosures on the Valuation of Foreign Assets and Foreign Sales

Kingsley O. Olibe, Kansas State University

8:30 a.m. - 10:00 a.m.

Majestic 8

SESSION B Curriculum Innovation

Session Chair: **Cheryl Prachyl**, University of North Texas

What is Information Assurance (IA)?

Richard G. Brody, University of New Mexico

Strategies and Resources for Teaching Internal Auditing

George L. Hunt, Stephen F. Austin State University

Student Study Habits in Online MBA Accounting Courses: Does It Matter the Grade I Am Getting?

Robert Walsh, University of Dallas

8:30 a.m. - 10:00 a.m.

Majestic 9

SESSION C The New Reporting Model: What to Expect

Presenters: **Alice Ketchand**, Sam Houston State University
 Elsie C. Ameen, Sam Houston State University
 Chris Hughes, KPMG LLP (Dallas Office)

The overarching objective of the current joint project of FASB and IASB is to design financial statements that provide “an integrated picture of the entity.” The proposed statements would increase comparability by providing a standardized international format and facilitate the linking (or integrating) of the statements by requiring nearly the same categories across all the statements. Businesses would have the flexibility to categorize assets and liabilities based on how the item is used within the company – the management approach. Focused on presentation requirements, the project makes no changes to underlying current GAAP regarding measurement and recognition.

It is time that professors and instructors of financial accounting begin to process the upcoming changes. This presentation informs the faculty of what to expect along the following outline: (1) the status of the joint project and the currently proposed statements to date, (2) important differences between the current and proposed presentation formats, and (3) implications of the differences for companies and for accounting professors.

AMERICAN ACCOUNTING ASSOCIATION
SOUTHWEST REGION

March 6, 2010
(Saturday)

10:30 a.m. – 12:00 p.m.

Majestic 7

SESSION A Management Accounting Topics

Session Chair: **Dale W. Spradling**, Stephen F. Austin State University

Modeling Step-Function Fixed Costs: Bringing Realism to Classroom Simulations

David T. Dearman, University of Arkansas at Little Rock

Kenneth R. Goosen, University of Arkansas at Little Rock

Jimie Kusel, University of Arkansas at Little Rock

Broncho Paint Company: Using an Interactive Spreadsheet to Teach Master Budgeting

Edward Walker, University of Central Oklahoma

Bambi Hora, University of Central Oklahoma

Understanding the Challenges of Lean Accounting

Dale W. Spradling, Stephen F. Austin State University

W. Rhea Clark, Stephen F. Austin State University

10:30 a.m. – 12:00 p.m.

Majestic 8

SESSION B A Picture is Worth a Thousand Numbers: Effective Visual Presentations of Financial Information

Workshop Leaders: **Carolyn Conn**, St. Edward's University

William Earnest, St. Edward's University

Producing top-notch presentation slides is both art and science, a craft derived from several disciplines, including graphic arts, new media art, communication, advertising, and educational psychology. We've combined elements from all these disciplines to create five "Cardinal Rules of Design" for presentation slides: 1) choosing an ideal template, 2) limiting the number of words, 3) using the right fonts, 4) handling graphic elements correctly, and 5) combining colors effectively. Additionally, we offer strategies for tackling a challenge somewhat unique to the accounting profession, namely the use of slides to present numerical data. The workshop will include examples of slides that do not get a passing grade with respect to the design issues listed above. Participants will have a chance to critique some of these cases and make suggestions for improvements. These exercises will include "after" versions to show how cogent visual strategies can transform flawed slides into veritable masterpieces of effective communication and learning.

10:30 a.m. – 12:00 p.m.

Majestic 9

SESSION C Ethics

Session Chair: **Neal R. VanZante**, University of Texas Pan American

Aspects of Accounting Codes of Ethics in Canada, Japan, and Egypt

L. Murphy Smith, Texas A&M University

Peereyuth Pete Charoensukmongkol (Student), Texas A&M International University

Ahmed Elkassabgi (Student), Texas A&M International University

Kuo-Hao Howard Lee (Student), Texas A&M International University

An Analysis of Accounting and Internal Auditing Educators' Ethics Survey Comparisons Using the Integrated Social Contracts Theory

Philip H. Siegel, Augusta State University

John O'Shaughnessy, San Francisco State University

Jeffrey R. Miller, Augusta State University

Workplace Harassment in the Academic Environment

Craig White, University of New Mexico

Robert J. Tepper, University of New Mexico