American Accounting Association

2007 Diversity Section Meeting

October 5–6, 2007

Embassy Suites Hotel–Atlanta Buckhead
3285 Peachtree Road, NE, Atlanta, Georgia 30305
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Preliminary Schedule

Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Each Credit Hour is based on 50 minutes.

Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Program levels offered during the meeting may include basic, intermediate, advanced, overview, and update. Program levels are also indicated in red.

Thursday, October 4, 2007

4:00 pm–8:00 pm  Registration
7:00 pm–8:00 pm  Welcome Reception

Friday, October 5, 2007

7:00 am–5:00 pm  Registration
7:30 am–8:15 am  Buffet Breakfast (Complimentary for hotel guests)
8:30 am–9:00 am  Welcome and Introductions
9:00 am–10:30 am  Paper Session 1.0
Historically Underrepresented Groups in Corporate America
Personnel/HR, 1.5 CH—Intermediate
Moderator: Cheryl Allen, Morehouse College

Perceived Discrimination, Perceived Career Curtailment and Intent to Remain: A Male/Female Comparison of African-American Accountants
Ida Robinson-Backmon (North Carolina A&T State University) and Leslie Weisenfeld (Winston-Salem State University)

The Digital Divide and African American-Owned Businesses
Minnette A. Bumpus (Howard University), Cynthia M. Jackson (Northeastern University), and Justin Hall (Howard University)

*Toward an Inclusive 21st Century Corporate and Career Success Intervention Model*
Belinda Johnson White (Morehouse College)

10:30 am–10:45 am  Break

10:45 am–12:15 am  Concurrent Session 1.1
**Managerial and Governmental Accounting Finance, 1.5 CH—Intermediate**
*Moderator:* Maurice Lockridge, Marshall University

*Management & Task Control in South Carolina’s Lowcountry of the 1840s*
Louis J. Stewart (Howard University)

*The Effects of Cultural Factors on the Budgetary Participation/Performance Relationship*
William W. Stammerjohan (Louisiana Tech University), Maria A. Leach-López (Auburn University Montgomery), and Claire Allison Stammerjohan (Jackson State University)

*An Examination of The Financial Condition Of Black Enterprise’s 2004 List of The Ten Top Cities For African Americans*
Delano Howard Berry (Fayetteville State University)

*Taxes and Returns*
Cheryl L. Allen (Morehouse College)

Concurrent Session 1.2
**Issues in Higher Education Administrative Practice, 1.5 CH—Intermediate**
*Moderator:* Shirley A. Hunter, Tufts University

*Expanding the Envelope: Fundamental Public Policy and Education*
Gwendolyn McFadden-Wade (North Carolina A&T State University) and Jean T. Wells (Howard University)

*Impact of Prerequisite Lag on Performance in Introductory Finance and Accounting Courses*
Kasim Ali (Morehouse College), Wanda Owens (Clark-Atlanta University), and Emmanuel O. Onifade (North Carolina A&T State University)

*Predicting Academic Placement and Success: Who is Hiring and Who is Tenuring?*
Amelia A. Baldwin (University of Alabama Huntsville) and Brad S. Trinkle (College of Charleston)
Accounting Student Characteristics: A Survey of Accounting Majors at Historically Black Colleges and Universities (HBCUs)
Yvonne Ellis (Morehouse College)

12:30 pm–2:00 pm  Luncheon
Speaker: Dr. Susan F. Haka, Michigan State University, President-Elect, American Accounting Association

Personal Development, 1.5 CH—Overview

2:00 pm–3:30 pm  Concurrent Sessions 2.1
International Issues
Accounting, 1.5 CH—Advanced
Moderator: Amelia A. Baldwin, University of Alabama Huntsville

Internet Diffusion and Growth in Emerging Markets
Shirley A. Hunter (Tufts University)

Foreign Policy vs. Tax Policy: The Impact on Charitable Organizations
Jean T. Wells (Howard University) and Gwendolyn McFadden-Wade (North Carolina A&T State University)

Incorporating Religion into Gray’s (1988) Framework
SherRhonda Gibbs (Jackson State University) and Cathy Scott (Jackson State University)

Concurrent Session 2.2
Financial Reporting
Accounting, 1.5 CH—Advanced
Moderator: Delano H. Berry, Fayetteville State University

Is Standard & Poor’s Core Earnings Useful? Evidence from Bankruptcy Prediction
Mark C. Dawkins (University of Georgia)

Stock Market Returns and Fixed Asset Liquidation Values in the Transportation Industry
T. Maurice Lockridge (Marshall University)

Fair Value Accounting: From Theory to Practice
Ronald Campbell (North Carolina A&T State University), Diana R. Robinson (North Carolina A&T State University), and Lisa A. Owens-Jackson (Clemson University)

3:30 pm–3:45 pm  Break

3:45 pm–5:00 pm  Panel Session 1.0
Moving on Up: Opportunities in Higher Education Administration for Accounting Academics
Personal Development, 1.5 CH—Intermediate
Moderator: Kathryn K. Epps, Kennesaw State University

Panelists: Mark C. Dawkins (University of Georgia)
Emmanuel O. Onifade (North Carolina A&T State University)
6:00 pm–7:30 pm  **Reception: Sponsored by Ernst & Young**

**Saturday, October 6, 2007**

7:00 am–11:30 am  **Registration**

8:00 am–8:50 am  **Buffet Breakfast** (Complimentary for hotel guests)

9:00 am–10:00 am  **Presentation on Financial Literacy Project**

**Economics, 1 CH—Overview**

Jeff McMillan, Clemson University

10:00 am–10:15 am  **Break**

10:15 am–11:45 am  **Paper Session 2.0**

**Corporate Decision Making**

**Accounting, 1.5 CH—Advanced**

**Moderator:** William Stammerjohan, Louisiana Tech University

_The Association Between Activity-Based Costing System Adoption and Hospital Performance_

Annie McGowan (Texas A&M University)

_Operational Restructurings and Analysts’ Forecasts_

Tom Lopez (University of South Carolina) and Peter Johnson (Brigham Young University)

_Changes in Key Characteristics of Boards of Directors Post-Fraudulent Financial Reporting_

Diana R. Robinson (North Carolina A&T State University), Lisa A. Owens-Jackson (Clemson University), and Sandra Weller Shelton (DePaul University)

11:45 am–1:00 pm  **Business Meeting and Box Lunch**

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